

# **Charitable Contributions Noncash FMV Guide**

## Associated Income Tax Services

Complete Tax & Bookkeeping Services 921 W Oak Ave, Visalia, CA 93291

Telephone: 559.627.1339 | Fax: 559.627.1332



### **Fair Market Value Guide**

Men's Clothing	
Jacket	. \$8-\$26
Overcoat	\$16-\$62
Pajamas	. \$2-\$8
Raincoat	. \$5-\$21
Shirt	. \$3-\$12
Shoes	. \$4-\$26
Shorts	. \$4-\$10
Slacks	. \$5-\$12
Suit	\$16-\$62
Sweater	. \$3-\$12
Swim trunks	. \$3-\$8
Tuxedo	\$10-\$62
Women's Clothing	
Bathing suit	. \$4-\$12
Bathrobe	. \$3-\$12
Blouse	. \$3-\$12
Boots	. \$2-\$5
Coat	\$10-\$41
Dress	. \$4-\$20
Evening dress	\$10-\$62
Fur coat	\$26-\$415
Fur hat	. \$7-\$16
Handbag	. \$2-\$21
Hat	. \$1 – \$8
Jacket	. \$4-\$12
Nightgown	
Pants suit	. \$7 – \$26
Shoes	
Skirt	
Slacks	. \$4-\$12
Suit	
Sweater	. \$4-\$16

Children's Clothing         Throw rug         \$2-\$12           Blouse         \$2-\$8         Towel         \$0.50-\$4           Boots         \$3-\$21         \$0.50-\$4           Coat         \$5-\$21         Furniture           Dress         \$4-\$12         Bed (full, queen, king)         \$52-\$176           Jeans         \$4-\$12         Bed (single)         \$36-\$104           Bed (single)         \$36-\$104         Bedroom set         \$259-\$1,037           Chair         (upholstered)         \$26-\$104         Senowset         \$259-\$1,037           Chair         (upholstered)         \$26-\$104         Senowset         \$259-\$1,037         Senowset         \$259-\$1,037         Chair         Chair         (upholstered)         \$26-\$104         Senowset         \$259-\$1,037         Senowset         \$259-\$1,037         Chair         Chair         (upholstered)         \$26-\$104         Senowset         \$259-\$104         Senowset         Senowset         \$26-\$104         Senowset         Senowset         \$259-\$31         Senowset		
Boots		Throw rug \$2-\$12
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Drapes       \$7 - \$41       Hi riser       \$36 - \$78         Fireplace set       \$21 - \$83       High chair       \$10 - \$52         Floor lamp       \$6 - \$52       Kitchen cabinet       \$26 - \$78         Glass/cup       \$0.50 - \$2       Kitchen chair       \$3 - \$10         Griddle       \$4 - \$12       Kitchen set       \$36 - \$78         Kitchen set       \$3 - \$10       Kitchen set       \$3 - \$10         Mattress       (double)       \$13 - \$78	* * *	Folding bed\$21 – \$62
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Floor lamp\$6-\$52  Glass/cup\$0.50-\$2  Griddle\$4-\$12  Kitchen set\$36-\$176  Mattress  (double)\$13-\$78		•
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Griddle	•	Kitchen chair \$3 – \$10
Kitchen	•	Kitchen set\$36-\$176
utensils \$0.50 – \$2 (double)\$13 – \$78		
		(double)\$13-\$78
lamn \$5-\$/8	Lamp \$5 – \$78	Mattress
Mixer/hlender \$5-\$21		-
Picture/painting \$5_\$207	•	**
Pillow \$2_\$8		
Plate\$52-\$145	Plate\$0.50-\$3	
Pot/nan \$1_\$3	*****	'
mattress\$88-\$311 Sheets\$2-\$8		ınaπress\$88 – \$311

Sofa	\$36 – \$207
Trunk	\$5 – \$73
Wardrobe	\$21-\$104
Appliances	
Air conditioner	
Dryer	
Electric stove	
Freezer	
Gas stove	\$52 – \$130
Heater	\$8 – \$23
Microwave	\$10-\$50
Refrigerator	\$78-\$259
TV (color)	\$78 – \$233
Washing mach	ine \$41-\$156
Miscellaneous	
Bicycle	\$5 – \$83
Board game	\$1 – \$3
Book	
(hardback)	\$1 – \$3
Book	
(paperback)	\$1 – \$2
Carriage	\$5-\$100
CD	\$2-\$5
Cell phone	\$25 – \$100
Computer	
monitor	\$5 – \$51
Computer	
printer	\$5 – \$155
Computer	
system	
Copier	\$41 – \$207
DVD	\$2-\$5
DVD player/VCI	R \$8-\$16
Edger	\$5-\$26
eReader	\$10-\$50

Golf club
(individual) \$2-\$26
ce skates \$3-\$16
Luggage \$5 – \$16
Mower\$26-\$104
Mower (riding) \$104-\$311
Radio \$8 – \$52
Roller blades \$3-\$16
Sewing
machine\$15-\$88
Stereo\$16-\$78
Stuffed animal \$0.50-\$1
Tablet\$25 – \$150
Tennis racket \$2–\$5
Typewriter \$5 – \$26
Umbrella \$2 – \$6
Vacuum cleaner\$16-\$67

**Note:** This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites.

**Note:** You are responsible for establishing actual value of items donated.

#### Charitable Contributions: Noncash FMV Guide

# Noncash Donation Tracker Items \$500 or Less In Value Date of Contribution(s): Organization: Address:

71441000.				
Item	Condition: Good or Excellent	Qty.	Fair Market Value Per Item	Total Fair Market Value
1			\$	\$
2			\$	\$
3			\$	\$
4			\$	\$
5			\$	\$
6			\$	\$
7			\$	\$
8			\$	\$
9			\$	\$
10			\$	\$
11			\$	\$
12			\$	\$
13			\$	\$
14			\$	\$
15			\$	\$
16			\$	\$
17			\$	\$
18			\$	\$
19			\$	\$
20			\$	\$
21			\$	\$
22			\$	\$
23			\$	\$
24			\$	\$
25			\$	\$
	Total Fair Market Value		\$	

Clothing or household items. No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority.

Taxpayers should seek professional tax advice for more information.

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**Planning Tip:** Take a picture of all items donated. Keep the pictures for proof the items were in good or better condition at the time they were donated.

#### **Recordkeeping Rules for Charitable Contributions**

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

Noncash Donation Tracker					
Items \$501 to \$5,000					
Date of Contribution(s):		Organization:			
Address:					
Item:		How Item Was		Acquired:	
Fair Market Value: \$	*	Purchase Date:		Purchase Cost: \$	
Date of Contribution(s):		Organization:			
Address:					
Item:		How Item Was Acquired:			
Fair Market Value: \$	*	Purchase Date:		Purchase Cost: \$	
		A = Appraisal O = Other			

# **Contact Us**

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- · Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of \$5,000.