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#### REQUIRED INCREASED REPORTING FOR NON-CASH CHARITABLE CONTRIBUTIONS

The rules are changing by new legislation for reporting non-cash charitable contributions.

Property contributions over \$500

1. No charitable deduction is allowed unless a taxpayer provides a description of the property and other information required by the IRS. (A description of the property would include an itemized list for each contribution, i.e. 3 trousers, 2 sweaters, etc. as well as the thrift store valuation of that donation.

For your convenience we have attached a list of thrift store values for typically donated items.

Property contributions over \$5000

1. No charitable deduction is allowed unless the individual, partnership or corporation obtains a qualified appraisal and attaches information about the property and information about the appraisal as required by the IRS.

# The Salvation Army Donation Valuation Guide

# **Appliance Donations**

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<b>Appliance Donations</b>	Low	High
Air Conditioner	\$20.00	\$90.00
Dryer	\$45.00	\$90.00
Electric Stove	\$75.00	\$150.00
Gas Stove	\$50.00	\$125.00
Heater	\$7.50	\$22.00
Microwave	\$10.00	\$50.00
Refrigerator (working)	\$75.00	\$250.00
T.V. (color, working)	\$75.00	\$225.00
Washing Machine	\$40.00	\$150.00

# **Children's Clothing Donation**

<b>Children's Clothing Donation</b>	Low	High
Blouse	\$2.00	\$8.00
Boots	\$3.00	\$20.00
Coat	\$4.50	\$20.00
Dress	\$3.50	\$12.00
Jacket	\$3.00	\$25.00
Jeans	\$3.50	\$12.00
Pants	\$2.50	\$12.00
Shirt	\$2.00	\$6.00
Shoes	\$2.50	\$8.75
Skirt	\$1.50	\$6.00
Slacks	\$2.00	\$8.00
Snowsuit	\$4.00	\$19.00
Socks	\$0.50	\$1.50
Sweater	\$2.50	\$8.00
Underwear	\$1.00	\$3.50

### **Furniture Donation**

<b>Furniture Donation</b>	Low	High
Bed (full, queen, king)	\$50.00	\$170.00
Bed (single)	\$35.00	\$100.00
Bedroom Set (complete)	\$250.00	\$1,000.00
Carriage	\$5.00	\$100.00
Chair (upholstered)	\$25.00	\$100.00
Chest	\$25.00	\$95.00

<b>Furniture Donation</b>	Low	High
China Cabinet	\$85.00	\$300.00
Clothes Closet	\$15.00	\$50.00
Coffee Table	\$15.00	\$65.00
Crib (w/mattress)	\$25.00	\$100.00
Desk	\$25.00	\$140.00
Dining Room Set (complete)	\$150.00	\$900.00
Dresser w/Mirror	\$20.00	\$100.00
End Table	\$10.00	\$50.00
Folding Bed	\$20.00	\$60.00
Hi Riser	\$35.00	\$75.00
High Chair	\$10.00	\$50.00
Kitchen Cabinet	\$25.00	\$75.00
Kitchen Chair	\$2.50	\$10.00
Kitchen Set	\$35.00	\$170.00
Mattress (double)	\$12.50	\$75.00
Mattress (single)	\$15.00	\$35.00
Playpen	\$3.75	\$30.00
Rugs	\$20.00	\$90.00
Secretary	\$50.00	\$140.00
Sleeper Sofa (with mattress)	\$85.00	\$300.00
Sofa	\$35.00	\$200.00
Trunk	\$5.00	\$70.00
Wardrobe	\$20.00	\$100.00

### **Household Goods Donation**

Household Goods Donation	Low	High
Bakeware	\$1.00	\$3.00
Bedspread/Quilt	\$3.00	\$24.00
Blanket	\$3.00	\$15.00
Chair/Sofa Cover	\$15.00	\$35.00
Coffeemaker	\$4.00	\$15.00
Curtains	\$1.50	\$12.00
Drapes	\$6.50	\$40.00
Fireplace Set	\$20.00	\$80.00
Floor Lamp	\$6.00	\$50.00
Glass/Cup	\$0.50	\$1.50
Griddle	\$4.00	\$12.00
Kitchen Utensils	\$0.50	\$1.50
Lamp	\$5.00	\$75.00
Mixer/Blender	\$5.00	\$20.00

<b>Household Goods Donation</b>	Low	High
Picture/Painting	\$5.00	\$200.00
Pillow	\$2.00	\$8.00
Plate	\$0.50	\$3.00
Pot/Pan	\$1.00	\$3.00
Sheets	\$2.00	\$8.00
Throw Rug	\$1.50	\$12.00
Towels	\$0.50	\$4.00

# **Men's Clothing Donation**

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<b>Men's Clothing Donation</b>	Low	High
Jacket	\$7.50	\$25.00
Overcoat	\$15.00	\$60.00
Pajamas	\$2.00	\$8.00
Raincoat	\$5.00	\$20.00
Shirt	\$2.50	\$12.00
Shoes	\$3.50	\$25.00
Shorts	\$3.50	\$10.00
Slacks	\$5.00	\$12.00
Suit	\$15.00	\$60.00
Sweater	\$2.50	\$12.00
Swim Trunks	\$2.50	\$8.00
Tuxedo	\$10.00	\$60.00
Undershirt	\$1.00	\$3.00
Undershort	\$1.00	\$3.00

### **Miscellaneous Item Donation**

<b>Miscellaneous Item Donation</b>	Low	High
Answering Machine	\$10.00	\$30.00
Bicycle	\$5.00	\$80.00
Board Game	\$1.00	\$3.00
Book (hardback)	\$1.00	\$3.00
Book (paperback)	\$0.75	\$1.50
CD	\$2.00	\$5.00
Computer Monitor	\$5.00	\$50.00
Computer Printer	\$5.00	\$150.00
Computer System	\$100.00	\$400.00
Copier	\$40.00	\$200.00
DVD	\$2.00	\$5.00
DVD Player/VCR	\$8.00	\$15.00

<b>Miscellaneous Item Donation</b>	Low	High
Edger	\$5.00	\$25.00
Golf Clubs	\$2.00	\$25.00
Ice Skates	\$3.00	\$15.00
Luggage	\$5.00	\$15.00
Mower	\$25.00	\$100.00
Mower (riding)	\$100.00	\$300.00
Radio	\$7.50	\$50.00
Roller Blades	\$3.00	\$15.00
Sewing Machine	\$15.00	\$85.00
Stereo	\$15.00	\$75.00
Stuffed Animal	\$0.50	\$1.00
Tennis Racket	\$2.00	\$5.00
Typewriter	\$5.00	\$25.00
Umbrella	\$2.00	\$6.00
Vacuum Cleaner	\$15.00	\$65.00

# Women's Clothing Donation

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Women's Clothing Donation	Low	High
Bathing Suit	\$4.00	\$12.00
Bathrobe	\$2.50	\$12.00
Blouse	\$2.50	\$12.00
Boots	\$2.00	\$5.00
Bra	\$1.00	\$3.00
Coat	\$10.00	\$40.00
Dress	\$4.00	\$20.00
Evening Dress	\$10.00	\$60.00
Foundation Garment	\$3.00	\$8.00
Fur Coat	\$25.00	\$400.00
Fur Hat	\$7.00	\$15.00
Handbag	\$2.00	\$20.00
Hat	\$1.00	\$8.00
Jacket	\$4.00	\$12.00
Nightgown	\$4.00	\$12.00
Pants Suit	\$6.50	\$25.00
Shoes	\$2.00	\$25.00
Skirt	\$3.00	\$8.00
Slacks	\$3.50	\$12.00
Slip	\$1.00	\$6.00
Socks	\$0.50	\$1.25
Suit	\$6.00	\$25.00

Women's Clothing Donation	Low	High
Sweater	\$3.75	\$15.00

All donations of appliances, electronics and equipment assumed to be working, and all clothing and furniture donations in good condition.

#### **Donation Value Guide**

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- Appliances Donation
- <u>Automobile Donation</u>
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