

NON-CASH CONTRIBUTIONS

IRS Requirements for Non-Cash Contributions (Donation of Goods)

Donations of less than \$250

A taxpayer claiming a non-cash contribution of less than \$250 must obtain and keep a receipt from the charitable organization showing:

1. The name of the charitable organization,
2. The date and location of the charitable organization,
3. A reasonable detailed description of the property.

Donations of \$250 to \$500

If a taxpayer claims a deduction of at least \$250 but not more than \$500 for a non-cash charitable contribution, he or she must obtain and keep a receipt from the charitable organization showing:

1. The name of the charitable organization,
2. The date and location of the charitable organization,
3. A reasonably detailed description (but not necessarily the value) of any property contributed,
4. Whether or not the qualified organization gave the taxpayer any goods or services as a result of the contribution (other than certain token items and membership benefits), and,
5. If goods and services were provided to the taxpayer the acknowledgement must include a description and a good faith estimate of the value of those goods or services.

Donations of \$500 to \$5000

If a taxpayer claims a deduction over \$500 but not over \$5,000 for a non-cash charitable contribution, they must have the same acknowledgment and written records as for contributions of at least \$250-\$500 described above, and in addition, the records must also include:

1. How the property was obtained. For example, by purchase, gift, bequest, inheritance or exchange.
2. The approximate date the property was obtained, created, produced, or manufactured.
3. The cost or other basis, and any adjustments to the basis, of property held less than 12 months, and if available, the cost or other basis of property held 12 months or more. If the taxpayer is not able to provide information on either the date the property was obtained, or the cost basis of the property, and there is reasonable cause for not being able to provide this information, attach a statement of explanation to the return.

Donations of items over \$5000

Deductions over \$5000 may require filing IRS Form 8283 to be signed by the donation recipient. Additional documentation may be required, including qualified appraisals. Consult your tax professional for the requirements for potential deductions at this level.

CHARITABLE CONTRIBUTIONS ARE EASILY AUDITED, SINCE WRITTEN VERIFICATION OR A BANK RECORD IS NOW REQUIRED FOR MOST CONTRIBUTIONS.

This material is provided for informational purposes only, and does not constitute legal or tax advice. Tax laws are frequently subject to change, so consult with your tax or legal professional before acting on this information.

The Salvation Army

Valuation Guide for Donated Items

This list reflects the average prices for resale of donated items. All donations of appliances, electronics and equipment assumed to be working, and all clothing and furniture donations in good condition.

Miscellaneous Item	Low	High
Answering Machine	10.00	31.00
Bicycle	5.00	83.00
Board Game	1.00	3.00
Book (hardback)	1.00	3.00
Book (paperback)	1.00	2.00
Carriage	5.00	100.00
CD	2.00	5.00
Cell Phone	25.00	100.00
Computer Monitor	5.00	51.00
Computer Printer	5.00	155.00
Computer System	104.00	415.00
Copier	41.00	207.00
DVD	2.00	5.00
DVD Player/VCR	8.00	16.00
Edger	5.00	26.00
eReader	10.00	50.00
Golf Club (individual)	2.00	26.00
Ice Skates	3.00	16.00
Luggage	5.00	16.00
Mower	26.00	104.00
Mower (riding)	104.00	311.00
Radio	8.00	52.00
Roller Blades	3.00	16.00
Sewing Machine	15.00	88.00
Stereo	16.00	78.00
Stuffed Animal	0.50	1.00
Tablet	25.00	150.00
Tennis Racket	2.00	5.00
Typewriter	5.00	26.00
Umbrella	2.00	6.00
Vacuum Cleaner	16.00	67.00
Men's Clothing	Low	High
Jacket	8.00	26.00
Overcoat	16.00	62.00
Pajamas	2.00	8.00
Raincoat	5.00	21.00
Shirt	3.00	12.00
Shoes	4.00	26.00
Shorts	4.00	10.00
Slacks	5.00	12.00
Suit	16.00	62.00
Sweater	3.00	12.00
Swim Trunks	3.00	8.00
Tuxedo	10.00	62.00
Undershirt	1.00	3.00
Undershorts	1.00	3.00

Women's Clothing	Low	High
Bathing Suit	\$4.00	\$12.00
Bathrobe	\$3.00	\$12.00
Blouse	\$3.00	\$12.00
Boots	\$2.00	\$5.00
Bra	\$1.00	\$3.00
Coat	\$10.00	\$41.00
Dress	\$4.00	\$20.00
Evening Dress	\$10.00	\$62.00
Foundation Garment	\$3.00	\$8.00
Fur Coat	\$26.00	\$415.00
Fur Hat	\$7.00	\$16.00
Handbag	\$2.00	\$21.00
Hat	\$1.00	\$8.00
Jacket	\$4.00	\$12.00
Nightgown	\$4.00	\$12.00
Pants Suit	\$7.00	\$26.00
Shoes	\$2.00	\$26.00
Skirt	\$3.00	\$8.00
Slacks	\$4.00	\$12.00
Slip	\$1.00	\$6.00
Socks	\$0.50	\$1.00
Suit	\$6.00	\$26.00
Sweater	\$4.00	\$16.00
Children's Clothing	Low	High
Blouse	\$2.00	\$8.00
Boots	\$3.00	\$21.00
Coat	\$5.00	\$21.00
Dress	\$4.00	\$12.00
Jacket	\$3.00	\$26.00
Jeans	\$4.00	\$12.00
Pants	\$3.00	\$12.00
Shirt	\$2.00	\$6.00
Shoes	\$3.00	\$9.00
Skirt	\$2.00	\$6.00
Slacks	\$2.00	\$8.00
Snowsuit	\$4.00	\$20.00
Socks	\$0.50	\$2.00
Sweater	\$3.00	\$8.00
Underwear	\$1.00	\$4.00

Appliance	Low	High
Air Conditioner	21	93
Dryer	47	93
Electric Stove	78	156
Freezer	25	100
Gas Stove	52	130
Heater	8	23
Microwave	10	50
Refrigerator (Working)	78	259
TV (Color Working)	78	233

Furniture	Low	High
Bed (full, queen, king)	50	170
Bed (single)	35	75
Bedroom Set (complete)	200	1,000
Carriage	5	75
Chair (upholstered)	25	75
Chest	25	95
China Cabinet	85	300
Clothes Closet	15	50
Coffee Table	15	65
Crib (w/mattress)	25	75
Desk	25	140
Dining Room Set (complete)	150	900
Dresser w/Mirror	20	75
End Table	10	50
Folding Bed	20	60
Hi Riser	35	75
High Chair	10	50
Kitchen Cabinet	25	75
Kitchen Chair	3	10
Kitchen Set	35	170
Mattress (double)	13	75
Mattress (single)	15	35
Playpen	4	30
Rugs	20	90
Secretary	50	140
Sleeper Sofa (with mattress)	85	300
Sofa	35	200
Trunk	5	70
Wardrobe	20	75

Household Goods	Low	High
Bakeware	1	3
Bedsprad/Quilt	3	24
Blanket	3	15
Chair/Sofa Cover	15	35
Coffeemaker	4	15
Curtains	2	12
Drapes	7	40
Fireplace Set	20	80
Floor Lamp	6	50
Glass/Cup	1	2
Griddle	4	12
Kitchen Utensils	1	2
Lamp	5	75
Mixer/Blender	5	20
Picture/Painting	5	200
Pillow	2	8
Plate	1	3
Pot/Pan	1	3
Sheets	2	8
Throw Rug	2	12
Towels	1	4