

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	Women's Clothing	Low	High	Appliance	Low	High
Answering Machine	10	31	Bathing Suit	4	12	Air Conditioner	21	93
Bicycle	5	83	Bathrobe	3	12	Dryer	47	93
Board Game	1	3	Blouse	3	12	Electric Stove	78	156
Book (hardback)	1	3	Boots	2	5	Freezer	25	100
Book (paperback)	1	2	Bra	1	3	Gas Stove	52	130
Carriage	5	100	Coat	10	41	Heater	8	23
CD	2	5	Dress	4	20	Microwave	10	50
Cell Phone	25	100	Evening Dress	10	62	Refrigerator (Working)	78	259
Computer Monitor	5	51	Foundation Garment	3	8	TV (Color Working)	78	233
Computer Printer	5	155	Fur Coat	26	415	Washing Machine	41	156
Computer System	104	415	Fur Hat	7	16	Furniture	Low	High
Copier	41	207	Handbag	2	21	Bed (full, queen, king)	52	176
DVD	2	5	Hat	1	8	Bed (single)	36	104
DVD Player/VCR	8	16	Jacket	4	12	Bedroom Set (complete)	259	1,037
Edger	5	26	Nightgown	4	12	Chair (upholstered)	26	104
eReader	10	50	Pants Suit	7	26	Chest	26	99
Golf Club (individual)	2	26	Shoes	2	26	China Cabinet	89	311
Ice Skates	3	16	Skirt	3	8	Clothes Closet	16	52
Luggage	5	16	Slacks	4	12	Coffee Table	16	67
Mower	26	104	Slip	1	6	Crib (w/mattress)	26	104
Mower (riding)	104	311	Socks	1	1	Desk	26	145
Radio	8	52	Suit	6	26	Dining Room Set (complete)	156	934
Roller Blades	3	16	Sweater	4	16	Dresser w/Mirror	21	104
Sewing Machine	15	88	Children's Clothing	Low	High	End Table	10	52
Stereo	16	78	Blouse	2	8	Folding Bed	21	62
Stuffed Animal	1	1	Boots	3	21	Hi Riser	36	78
Tablet	25	150	Coat	5	21	High Chair	10	52
Tennis Racket	2	5	Dress	4	12	Kitchen Cabinet	26	78
Typewriter	5	26	Jacket	3	26	Kitchen Chair	3	10
Umbrella	2	6	Jeans	4	12	Kitchen Set	36	176
Vacuum Cleaner	16	67	Pants	3	12	Mattress (double)	13	78
Men's Clothing	Low	High	Shirt	2	6	Mattress (single)	16	36
Jacket	8	26	Shoes	3	9	Playpen	4	31
Overcoat	16	62	Skirt	2	6	Rugs	21	93
Pajamas	2	8	Slacks	2	8	Secretary	52	145
Raincoat	5	21	Snowsuit	4	20	Sleeper Sofa (with mattress)	88	311
Shirt	3	12	Socks	1	2	Sofa	36	207
Shoes	4	26	Sweater	3	8	Trunk	5	73
Shorts	4	10	Underwear	1	4	Wardrobe	21	104
Slacks	5	12			Household Goods	Low	High	
Suit	16	62			Bakeware	1	3	
Sweater	3	12			Bedspread/Quilt	3	25	
Swim Trunks	3	8			Blanket	3	16	
Tuxedo	10	62			Chair/Sofa Cover	16	36	
Undershirt	1	3			Coffeemaker	4	16	
Undershorts	1	3			Curtains	2	12	
					Drapes	7	41	
					Fireplace Set	21	83	
					Floor Lamp	6	52	
					Glass/Cup	1	2	
					Griddle	4	12	
					Kitchen Utensils	1	2	
					Lamp	5	78	
					Mixer/Blender	5	21	
					Picture/Painting	5	207	
					Pillow	2	8	
					Plate	1	3	
					Pot/Pan	1	3	
					Sheets	2	8	
					Throw Rug	2	12	
					Towel	1	4	