

## Contributions—Noncash Donations

<b>Name:</b> _____		<b>Soc. Sec.#:</b> _____		<b>Year:</b> _____		
<b>Donated Goods —Deduction Guide— Price Ranges for Items in Good Condition</b>		<b>Donated to:</b>		Organization _____		
				Address _____		
		<b>Acquired</b>		<b>Donated</b>		<b>Deduction</b>
		<b>Year</b>	<b>Cost or Other Basis</b>	<b>Date</b>	<b>Fair Market Value* (FMV)</b>	<ul style="list-style-type: none"> <li>• Usually the FMV.*</li> <li>• Exceptions:</li> <li>(1) Property held less than 12 months.</li> <li>(2) Certain business property.</li> </ul>
<b>Furniture</b> Studio couch \$50–\$225 Kitchen set (table/2 chairs) \$65–\$135 End tables \$15–\$75 Coffee table \$25–\$75 Washing machine (working) \$50–\$150 Vacuum cleaner (working) \$20–\$60 Dryer \$60–\$100 Refrigerator \$60–\$200 Gas stove \$60–\$200 TV (b&w) \$20–\$40 TV (color) \$50–\$175 Dresser w/mirror \$45–\$195 Chest \$35–\$150 Wardrobe \$30–\$90 Bed (double, box spring/matt.) \$50–\$200 Bed (single, box spring/matt.) \$35–\$100 Mattress (double) \$25–\$75 Mattress (single) \$15–\$50 Folding bed \$20–\$70 Sofa \$50–\$395 China cabinet \$85–\$225 Trunk (wood) \$15–\$40 Floor lamp \$15–\$35 Table lamp \$10–\$25 Upholstered chair \$25–\$100 Convertible sofa w/mattress \$90–\$300 Desk \$45–\$170 Bicycle \$20–\$75 Radio \$10–\$50 Crib w/mattress \$25–\$100 Playpen \$10–\$34	<b>Description of Property</b>					
<b>Sporting Goods</b> Fishing rod \$5–\$25 Ice skates \$5–\$25 Roller skates \$5–\$25 Tennis racket \$5–\$35						
<b>Ladies' Clothing</b> Dresses \$10–\$28 Suits \$12–\$60 Shoes \$5–\$14 Coats \$10–\$75 Skirts \$5–\$16 Blouses \$5–\$12 Handbags \$2–\$10 Hats \$3–\$10 Sweaters \$5–\$15 Slacks \$5–\$20 Bathrobes \$5–\$15						
<b>Men's Clothing</b> Suits \$25–\$75 Jackets \$10–\$20 Shoes \$5–\$20 Slacks \$8–\$15 Shirts \$5–\$10 Overcoats \$20–\$60 Sweaters \$7–\$10 Belts \$3–\$7						
<b>Children's Clothing</b> Coats \$7–\$15 Snowsuits \$5–\$19 Shoes \$4–\$7 Dresses \$5–\$12 Pants \$5–\$8 Shirts \$3–\$6 Boots \$3–\$11 Sweaters \$4–\$6						
<b>Dry Goods</b> Blankets (synthetic, double) \$5–\$15 Bedspreads (double) \$5–\$25 Pillows \$5 Sheets \$3–\$10 Curtains (single window) \$2–\$8 Drapes \$10–\$40 Throw rugs \$5–\$16						
					<b>Total Deduction</b>	<b>\$</b>

\*Fair market value is what a willing buyer would pay a willing seller on the date the item was donated. *Example:* Garage sale or thrift store prices.