Deciding how much to deduct when donating used items to charities is often a problem. The IRS guideline is fair market value (the price an informed and willing seller would get if the item was sold to an informed and willing buyer). Some charities give an appraisal figure, but others do not. In either case, the IRS requires proof of the donation and documentation supporting its appraised value.

Most people underestimate the value of items donated to qualified charities. When donating clothes and other items, remember to:

- 1. Make an itemized list for your records stating how many shirts, sweaters, etc. were donated
- 2. Specify the condition of items donated (fair, good, new, etc)
- 3. Get a receipt from the organization

The receipt will list quantity donated (bags of clothes, boxes of toys or household goods) and will specify larger items like furniture or a TV. The receipt will not have a value placed on it. This is why you need an itemized list. These donations do add up. Take the time, use this list, and maximize your allowable charitable deduction.

The following guidelines, prepared with the help of the Salvation Army and Goodwill, suggest some price ranges for items in good condition.

Low Range	High Range	Your Value	# Donated	total value

#### WOMEN'S CLOTHING

blouse	\$2.50	\$12.00	
bathrobes	\$2.50	\$12.00	
boots	\$2.00	\$5.00	
bras	\$1.00	\$3.00	
bathing suits	\$4.00	\$12.00	
coats	\$10.00	\$40.00	
dresses	\$4.00	\$19.00	
evening dresses	\$10.00	\$60.00	
fur hats	\$7.00	\$15.00	
fur coats	\$25.00	\$400.00	
foundation garments	\$3.00	\$8.00	
handbags	\$2.00	\$20.00	
hats	\$1.00	\$8.00	
jackets	\$4.00	\$12.00	
nightgowns	\$4.00	\$12.00	
pant suits	\$6.50	\$25.00	
socks	\$0.40	\$1.25	
suits	\$6.00	\$25.00	
shoes	\$2.00	\$25.00	
skirts	\$3.00	\$8.00	
sweaters	\$3.00	\$15.00	
slips	\$1.00	\$6.00	
slacks	\$3.50	\$12.00	
jackets	\$7.50	\$25.00	
over coats	\$15.00	\$60.00	
pajamas	\$2.00	\$8.00	

Low Range High Range Your Value # Donated

total value

MENIS CLOTHING					
MEN'S CLOTHING	¢2.50	¢10.00			
pants - shorts	\$3.50	\$10.00			
raincoats	\$5.00	\$20.00			
suits	\$15.00	\$60.00			
slacks	\$5.00	\$12.00			
shirts	\$2.50 \$2.50	\$12.00			
sweaters	\$2.50 \$2.50	\$12.00			
shoes	\$3.50 \$2.50	\$25.00			
swim trunks	\$2.50	\$8.00			
tuxedo	\$10.00	\$60.00			
under-shirts	\$1.00	\$3.00			
under-shorts	\$1.00	\$3.00			
belts - ties	\$3.00	\$8.00			
CHILDREN'S CLOTHING					
blouses	\$2.00	\$8.00			
boots	\$3.00	\$20.00			
coats	\$4.50	\$20.00			
dresses	\$3.50	\$12.00			
jackets	\$3.00	\$25.00			
jeans	\$3.50	\$12.00			
pants	\$2.50	\$12.00			
snowsuits	\$4.00	\$19.00			
shoes	\$2.50	\$8.75			
skirts	\$1.50	\$6.00			
CHILDREN'S CLOTHING					
sweaters	\$2.50	\$8.00			
slacks	\$2.00	\$8.00			
shirts	\$2.00	\$6.00			
socks	\$0.50	\$1.50			
underwear	\$1.00	\$3.50			
	41.00	40.00	L	I	1

Low Range High Range Your Value # Donated

total value

Image: Constraint of the second sec					Т	
blankets    \$2.50    \$8.00						
blankets    \$2.50    \$8.00						
blankets    \$2.50    \$8.00						
blankets    \$2.50    \$8.00						
blankets    \$2.50    \$8.00	RY GOODS					
bedspreads    \$3.00    \$24.00		\$2.50	\$8.00			
chair covers    \$15.00    \$35.00						
curtains  \$1.50  \$12.00						
drapes  \$6.50  \$40.00			-			
pillows  \$2.00  \$8.00						
sheets  \$2.00  \$8.00	-					
throw rugs  \$1.50  \$12.00						
towels  \$0.50  \$4.00						
FURNITURE    20.00    \$90.00      bar    \$30.00    \$75.00      bar stools    \$10.00    \$20.00      bed (double) complete    \$50.00    \$170.00      bed (single) complete    \$35.00    \$100.00      chest    \$25.00    \$95.00      china cabinet    \$85.00    \$300.00      convertible sofa (w/ mattress)    \$85.00    \$300.00      catriage    \$50.00    \$100.00      catriage    \$5.00    \$100.00      chair (upholstered)    \$25.00    \$100.00      catriage    \$5.00    \$100.00      chair (upholstered)    \$25.00    \$100.00      chair (upholstered)    \$25.00    \$100.00      chair (upholstered)    \$25.00    \$100.00      catriage    \$5.00    \$100.00      desk    \$25.00    \$100.00      coffee table    \$15.00    \$65.00      dresser w/ mirror    \$20.00    \$100.00    \$20.00      desk    \$25.00    \$140.00    \$20.00      detyer<	-					
air conditioner  \$20.00  \$90.00		40.00	ψ		1	
air conditioner  \$20.00  \$90.00				<u> </u>	1	
air conditioner  \$20.00  \$90.00						
air conditioner  \$20.00  \$90.00						
air conditioner  \$20.00  \$90.00						
bar  \$30.00  \$75.00	URNITURE					
bar stools  \$10.00  \$20.00	r conditioner	\$20.00	\$90.00			
bed (double) complete  \$50.00  \$170.00	ır	\$30.00				
bed (single) complete  \$35.00  \$100.00	ır stools	\$10.00	\$20.00			
chest  \$25.00  \$95.00	ed (double) complete	\$50.00	\$170.00			
clothes closet  \$15.00  \$50.00		\$35.00	\$100.00			
china cabinet  \$85.00  \$300.00	lest	\$25.00				
convertible sofa (w/ mattress)  \$85.00  \$300.00		\$15.00				
crib (w/ mattress)  \$25.00  \$100.00	ina cabinet	\$85.00	\$300.00			
carriage  \$5.00  \$100.00	onvertible sofa (w/ mattress)	\$85.00				
chair (upholstered)  \$25.00  \$75.00		\$25.00	\$100.00			
coffee table  \$15.00  \$65.00  Image: constraint of the system of the	-		\$100.00			
dresser w/ mirror  \$20.00  \$100.00	air (upholstered)	\$25.00	\$75.00			
desk  \$25.00  \$140.00	offee table	\$15.00	\$65.00			
dryer  \$45.00  \$90.00	esser w/ mirror	\$20.00				
electric stove (working)    \$75.00    \$150.00      end tables (2)    \$10.00    \$50.00	esk	\$25.00	\$140.00			
end tables (2) \$10.00 \$50.00	-					
figurines ( $\log$ ) \$50.00 \$100.00						
	gurines (lg.)	\$50.00	\$100.00			
fireplace set \$30.00 \$90.00	-					
floor lamps \$7.50 \$40.00	-					
folding beds \$20.00 \$60.00	lding beds					
gas stoves \$50.00 \$125.00						
heaters \$7.50 \$22.00	eaters	\$7.50	\$22.00			

Low Range High Range Your Value # Donated

total value

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high chair	\$10.00	\$50.00		
hi riser	\$35.00	\$75.00		
kitchen table	\$25.00	\$60.00		
kitchen cabinets	\$25.00	\$75.00		
kitchen chair	\$2.50	\$10.00		
mattress (double)	\$35.00	\$75.00		
mattress (single)	\$15.00	\$35.00		
organ console	\$75.00	\$200.00		
piano	\$75.00	\$200.00		
pictures and paintings	\$5.00	\$200.00		
ping pong tables	\$15.00	\$40.00		
play-pens	\$15.00	\$30.00		
pool tables	\$20.00	\$75.00		
record player (stereo)	\$30.00	\$90.00		
record player (components)	\$30.00	\$200.00		
rugs	\$20.00	\$90.00		
refrigerator (working)	\$75.00	\$250.00		
radio	\$7.50	\$50.00		
secretary	\$50.00	\$140.00		
sofa	\$35.00	\$200.00		
TV b/w (working)	\$25.00	\$60.00		
TV color (working)	\$75.00	\$225.00		
trunk	\$5.00	\$70.00		
wardrobe	\$20.00	\$100.00		
washer (working)	\$50.00	\$150.00		
waterbed (frame)	\$15.00	\$40.00		
waterbed headboard	\$30.00	\$90.00		
waterbed (complete)	\$150.00	\$325.00		
SPORTING GOODS				
bicycles	\$15.00	\$65.00		
fishing rods	\$5.00	\$25.00		
ice / roller skates	\$10.00	\$40.00		
skis	\$15.00	\$100.00		
sleds	\$5.00	\$20.00		
tennis rackets	\$5.00	\$40.00		
toboggans	\$15.00	\$90.00		<b> </b>
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Low Range High Range Your Value

# Donated total value

MISCELLANEOUS				
adding machines	\$20.00	\$75.00		
Christmas trees	\$15.00	\$50.00		
broiler ovens	\$15.00	\$25.00		
copier	\$100.00	\$200.00		
home computer	\$150.00	\$500.00		
mimeograph machine	\$100.00	\$200.00		
mixer	\$100.00	\$200.00		
mannequins	\$25.00	\$200.00		
mower (riding)	\$100.00	\$250.00		
mower (auto)	\$10.00	\$100.00		
oower edger	\$5.00	\$25.00		
rototiller	\$25.00	\$90.00		
sewing machine	\$15.00	\$75.00		
snow blower	\$50.00	\$150.00		
elephone answering machine	\$25.00	\$75.00		
ypewriter	\$7.50	\$35.00		
vacuum cleaner (working)	\$20.00	\$60.00		
wigs	\$5.00	\$25.00		
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GRAND TOTAL	1			<b></b>
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Low Range High Range Your Value # Donated total value

Date of Contrib

Name of Organization Address City, State, Zip