

Fair Market Value Guide for Used Items

Men's Clothing

Accessories	\$2 – \$8
Belts/leather	\$5 – \$15
Belts/not leather	\$2 – \$6
Boots	\$6 – \$18
Coat	\$15 – \$62
Hospital wear	\$3 – \$5
Jacket	\$8 – \$26
Jeans	\$4 – \$21
Shirts	\$3 – \$12
Shoes	\$4 – \$26
Shorts	\$4 – \$10
Ski suit	\$14 – \$20
Slacks	\$5 – \$12
Sleepwear	\$2 – \$10
Suit	\$15 – \$62
Sweat clothes	\$2 – \$12
Sweater	\$5 – \$15
Swimwear	\$4 – \$12
T-shirt	\$1 – \$6
Tank top	\$1 – \$6
Tie	\$1 – \$5
Tuxedo	\$10 – \$62
Wallet	\$2 – \$6

Women's Clothing

Belts/leather	\$5 – \$15
Belts/not leather	\$2 – \$6
Boots	\$6 – \$18
Coat	\$7 – \$41
Dresses/evening wear	\$10 – \$62
Dresses/everyday	\$4 – \$20
Hospital wear	\$3 – \$5
Intimate apparel	\$3 – \$8
Jacket	\$4 – \$12
Jeans	\$4 – \$21
Purse	\$3 – \$21
Shirts/blouses	\$2 – \$12
Shoes	\$4 – \$26
Shorts	\$1 – \$9
Skirts	\$3 – \$12
Slacks	\$3 – \$12
Sleepwear	\$4 – \$12
Suit	\$5 – \$30
Sweat clothes	\$2 – \$12
Sweater	\$5 – \$20
Swimwear	\$4 – \$12
T-shirt	\$1 – \$6
Tank top	\$1 – \$6
Vest	\$3 – \$9
Wedding dress	\$25 – \$60

Children's Clothing

Belts/leather	\$3 – \$9
Belts/not leather	\$1 – \$2
Coat	\$5 – \$21
Dresses	\$2 – \$12
Jeans	\$3 – \$12
Pants	\$2 – \$12
Shirts	\$2 – \$6
Shoes	\$2 – \$9
Shorts	\$1 – \$6
Skirts	\$1 – \$6
Sleepwear	\$1 – \$6
Sweat clothes	\$1 – \$6
Sweater	\$1 – \$8
Swimsuit	\$1 – \$6
T-shirt	\$1 – \$3
Vest	\$1 – \$3

Infants

0–4T	\$3 – \$5
Baby clothes	\$1 – \$15
Coat to 4T	\$5 – \$8

Electrical Items

Calculator	\$5 – \$15
Camera	\$20 – \$200
Cell phone	\$25 – \$100
Coffee maker	\$4 – \$16
Curling iron	\$2 – \$5
DVD player	\$8 – \$16
Lamps/floor	\$5 – \$52
Lamps/table	\$4 – \$78
Phone	\$5 – \$25
Radio	\$5 – \$52
Small appliance	\$2 – \$8
Stereo system	\$15 – \$78
Television	\$60 – \$233
Vacuum cleaner	\$15 – \$67
VCR	\$8 – \$15

Computers

Monitor	\$5 – \$51
Printer	\$5 – \$155
System	\$100 – \$415

Kitchen Items

Baking pan	\$1 – \$3
Gadgets	\$1 – \$2
Glasses/mugs	\$1 – \$2
Plates	\$1 – \$3
Pots and pans	\$1 – \$3

Sporting Goods

Bicycle	\$12 – \$83
Exercise equipment	\$5 – \$200
Fishing rod	\$5 – \$25
Golf clubs (each)	\$2 – \$26
Skates	\$3 – \$16
Skis	\$5 – \$50
Sled	\$5 – \$15
Tennis racket	\$3 – \$10
Tricycle	\$5 – \$20
Wagon	\$5 – \$40

Furniture

Bed/complete (double)	\$50 – \$176
Bed/complete (single)	\$35 – \$104
Bedroom set (complete)	\$250 – \$1,037
Chair	\$5 – \$15
Chair (upholstered)	\$25 – \$104
Chest	\$25 – \$99
China cabinet	\$85 – \$311
Coffee table	\$15 – \$67
Crib with mattress	\$25 – \$104
Desk	\$25 – \$145
Dining room set (complete)	\$150 – \$934
Dresser	\$25 – \$104
End table	\$5 – \$20
High chair	\$10 – \$52
Kitchen set	\$35 – \$176
Mattress/box spring	\$10 – \$50
Play pen	\$4 – \$31
Recliners	\$30 – \$50
Sleeper sofa	\$80 – \$300
Sofa	\$30 – \$207
Wardrobe	\$20 – \$104
Wooden trunk	\$5 – \$70

Examples of Charitable Contributions—A Quick Check

Use the following lists for a quick check of whether you can deduct a contribution. See the rest of IRS Publication 526 for more information and additional rules and limits that may apply.

Deductible As Charitable Contributions

Money or property you give to:

- Churches, synagogues, temples, mosques, and other religious organizations
- Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt or maintain a public park)
- Nonprofit schools and hospitals
- The Salvation Army, American Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts of America, Girl Scouts of America, Boys and Girls Clubs of America, etc.
- War veterans' groups

Expenses paid for a student living with you, sponsored by a qualified organization

Out-of-pocket expenses when you serve a qualified organization as a volunteer

Not Deductible As Charitable Contributions

Money or property you give to:

- Civic leagues, social and sports clubs, labor unions, and chambers of commerce
- Foreign organizations (except certain Canadian, Israeli, and Mexican charities)
- Groups that are run for personal profit
- Groups whose purpose is to lobby for law changes
- Homeowners' associations
- Individuals
- Political groups or candidates for public office


Cost of raffle, bingo, or lottery tickets

Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups

Tuition

Value of your time or services

Value of blood given to a blood bank

 **Comment:** The price ranges shown on this page represent a compilation based on valuation guides published by various charitable organizations. The list is not to be considered authoritative guidance for purposes of establishing the fair market value of donated property.

Textiles

Bath towel	\$2 – \$6
Bedsread	\$8 – \$25
Blanket	\$2 – \$16
Curtain	\$2 – \$12
Dish towel	\$1 – \$2
Drape	\$7 – \$41
Mattress pad	\$2 – \$8
Pillow	\$2 – \$8
Quilt	\$8 – \$24
Rug	\$3 – \$10
Sheet	\$2 – \$8
Tablecloth	\$3 – \$5
Throw rug	\$3 – \$12
Towel	\$2 – \$6

Books and Multimedia

CD	\$2 – \$5
DVD	\$2 – \$5
Hard cover book	\$1 – \$3
Paperback book	\$1 – \$2
Record	\$1 – \$2

Toys, Games

Puzzle	\$1 – \$2
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Board game	\$1 – \$3
Stuffed animal	\$1 – \$2

Appliances

Air conditioner	\$20 – \$93
Dryer	\$45 – \$93
Electric stove	\$75 – \$156
Fan	\$3 – \$25
Freezer	\$25 – \$100
Gas stove	\$50 – \$130
Heater	\$8 – \$23
Iron	\$3 – \$10
Microwave	\$10 – \$50
Refrigerator	\$75 – \$259
Sewing machine	\$15 – \$88
Toaster	\$4 – \$12
Washing machine	\$40 – \$156

Miscellaneous

Lawn mower	\$25 – \$104
Luggage	\$5 – \$16
Organ/Piano	\$50 – \$200
Picture	\$2 – \$207
Riding mower	\$50 – \$311

Donations Substantiation Guide

Type of Donation	Amount Given in a Single Donation			
	Less Than \$250	\$250 to \$500	\$501 to \$5,000	Over \$5,000
Cash	Bank record or written receipt from charity.	Acknowledgment.	Acknowledgment.	Acknowledgment.
Publicly Traded Stock	<ul style="list-style-type: none"> • Receipt. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Form 8283, Section A. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Form 8283, Section A.
Nonpublicly Traded Stock	<ul style="list-style-type: none"> • Receipt. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Form 8283, Section A. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Qualified appraisal (if FMV > \$10,000). • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Artwork	<ul style="list-style-type: none"> • Receipt. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Form 8283, Section A. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Qualified appraisal (must attach to return if FMV > \$20,000). • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Charity sells without significant use or material improvement.	<ul style="list-style-type: none"> • Receipt. • Written records. 	<ul style="list-style-type: none"> • Form 1098-C or other acknowledgment. • Written records. 	<ul style="list-style-type: none"> • Form 1098-C (attached to tax return). • Written records. • Form 8283, Section A. 	<ul style="list-style-type: none"> • Form 1098-C (attached to tax return). • Written records. • Donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Significant use or material improvement by charity OR the charity gives or sells at discounted price to a needy individual in a qualified transfer.	<ul style="list-style-type: none"> • Receipt. • Written records. 	<ul style="list-style-type: none"> • Form 1098-C or other acknowledgment. • Written records. 	<ul style="list-style-type: none"> • Form 1098-C (attached to the tax return). • Written records. • Form 8283, Section A. 	<ul style="list-style-type: none"> • Form 1098-C (attached to tax return). • Written records. • Qualified appraisal. • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
All Other Noncash Donations	<ul style="list-style-type: none"> • Receipt. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Form 8283, Section A. 	<ul style="list-style-type: none"> • Acknowledgment. • Written records. • Qualified appraisal (attach to return if deduction > \$500,000 or any amount if a facade easement donation). • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Payroll Deduction	<ul style="list-style-type: none"> • Paystub, W-2 or other written record from employer. • Pledge card. 	<ul style="list-style-type: none"> • Paystub, W-2 or other written record from employer. • Pledge card. 	<ul style="list-style-type: none"> • Paystub, Form W-2 or other written record from employer. • Pledge card. 	<ul style="list-style-type: none"> • Paystub, Form W-2 or other written record from employer. • Pledge card.
Volunteer Out-of-Pocket Expenses	Receipt, canceled check or other written records.	Receipt, canceled check or other written records. • Acknowledgment.	Receipt, canceled check or other written records. • Acknowledgment.	Receipt, canceled check or other written records. • Acknowledgment.

Definition of terms:

Written Records. Taxpayers' records must include the following: (1) name and address of donee organization, (2) date and location of the contribution, (3) description of the property, (4) FMV of the property (or cost, if taxpayer required to or elects to reduce FMV for appreciated property), (5) information related to contributions of partial interests in property, if applicable and (6) terms of any conditions attached to the donation, if applicable [Reg. §1.170A-13(b)(2)(ii)]. If the donation is over \$500, written records must also include how and when the taxpayer got the property and the property's cost or basis (basis information not required for publicly traded securities or for property held 12 months or more).

Acknowledgment. Written acknowledgment from the charity must include a description of the property or amount of cash donated plus a statement as to whether the donor received any goods or services (with a good faith estimate of value) in connection with the donation. [Reg. §1.170A-13(f)]

- If the donor received intangible religious benefits, the acknowledgment must say so, although no valuation of such benefits is required.
- Taxpayers must receive the acknowledgment before the earlier of (1) the date the return for the year of the donation is filed or (2) the due date, including extensions, for filing the return.
- The acknowledgment can be either a paper copy or in electronic format, such as an email addressed to the donor. (IRS Pub. 1771)
- If for taxpayer's out-of-pocket expenses, the statement must describe the taxpayer's services and state whether the charity provided goods or services in consideration for out-of-pocket expenses.

Pledge Card. A document prepared by or for the charity that shows the charity's name. If \$250 or more withheld each time, the pledge card must also state that the charity does not provide goods or services in return for any contribution made to it by payroll deduction.

Noncash donations of less than \$250. Receipt not required when it is impractical to obtain one from the donee organization (for example, items are left at a charity's unattended dropbox).

Noncash donations of less than \$500. IRS Pub. 526 states that written records must be kept in all cases. However, Reg. §1.170A-13(b)(2) states that for noncash donations of \$500 or less, taxpayers are required to maintain written records regarding the donated property only if they do not receive a receipt from the charity because it is impractical to do so.

Clothing and household items. Donations of clothing and household items must be in "good used condition or better" unless over \$500 and qualified appraisal attached to return.