

**NONCASH CONTRIBUTIONS**  
Guidelines for Taxpayers

Saunders, Portugal & Assoc., Inc.  
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<b>WOMEN'S CLOTHING</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Activewear		\$2-20	
	Belts		\$1-7	
	Bathrobes		\$2-12	
	Blazer		\$5-20	
	Blouses/Shirts		\$3-15	
	Boots, leather		\$3-25	
	Coats		\$3-50	
	Costume Jewelry		\$1-10	
	Dresses		\$3-25	
	Gloves		\$1-5	
	Handbags		\$3-20	
	Hats		\$2-10	
	Jackets		\$3-30	
	Pants		\$3-12	
	Scarves		\$1-5	
	Shoes		\$3-15	
	Shorts		\$2-10	
	Skirts		\$2-10	
	Suits		\$6-35	
	Sweaters		\$3-15	
	T-Shirts		\$1-5	

<b>MEN'S CLOTHING</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Activewear		\$2-20	
	Belts		\$1-6	
	Boots, leather		\$3-25	
	Hats, Caps, Gloves		\$1-5	
	Jackets		\$3-30	
	Coats		\$3-60	
	Pants		\$3-14	
	Shirts		\$2-15	
	Shoes		\$3-15	
	Shorts		\$2-10	
	Sports Coat		\$5-30	
	Suits		\$10-60	
	Sweaters		\$3-15	
	Ties		\$1-8	
	T-Shirts		\$1-5	

<b>LINENS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Afghan/Throw		\$2-8	
	Bath Towels		\$1-6	
	Bedspreads		\$3-25	
	Blankets		\$2-10	
	Curtains		\$2-12	
	Dish Towel, Pot Holder		\$1-3	
	Drapes		\$5-40	
	Fabric per yard		\$1-8	
	Electric Blanket		\$3-15	
	Mattress Pad		\$4-15	
	Pillows		\$2-6	
	Placemats (set of 4)		\$1-6	
	Quilts/Comforter		\$8-30	
	Sheet Sets		\$2-15	
	Table Cloths		\$2-6	
	Throw Rugs		\$2-12	

<b>UNLISTED ITEMS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			

<b>CHILDREN'S CLOTHING</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Boots		\$2-10	
	Coats		\$3-20	
	Dresses		\$3-12	
	Hats/Mittens		\$1-3	
	Jackets		\$3-20	
	Pants		\$2-10	
	Shirts/Blouses		\$2-8	
	Shoes		\$2-8	
	Shorts		\$2-6	
	Sleepwear		\$3-6	
	Snowsuits		\$3-15	
	Sweaters		\$2-8	
	Sweatshirts/Pants		\$2-5	

<b>INFANTS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Baby Carrier		\$3-15	
	Baby Swing		\$5-20	
	Blanket		\$2-5	
	Hats/Mittens		\$1-3	
	Changing Pad		\$1-3	
	Changing Table		\$5-30	
	Crib w/mattress		\$20-75	
	Diaper Bag		\$2-8	
	High Chair		\$5-25	
	Playpen		\$5-30	
	Room Monitor		\$5-15	
	Shirts/Pants		\$1-6	
	Shoes		\$2-8	
	Sleepers		\$1-6	
	Snowsuits		\$3-15	
	Stroller		\$10-30	
	Sweater		\$2-8	
	Walker		\$5-14	

<b>BOOKS, MUSIC, TOYS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Board Games		\$1-5	
	Books-Large/Cooking/Art		\$1-8	
	Books-Hardcover		\$1-5	
	Books-Paperback		\$1-3	
	DVD Movies		\$1-5	
	Compact Discs		\$1-5	
	Dolls		\$2-10	
	Puzzles		\$1-3	
	Record Albums		\$1-2	
	Stuffed Animals		\$1-6	
	Video Games		\$1-10	

<b>KITCHEN</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Bakeware		\$1-8	
	Coffee Mugs		\$1-2	
	Cutting Board		\$1-3	
	Plates/Bowls		\$2-4	
	Dish Drainer		\$2-4	
	Glassware		\$1-3	
	Mixing Bowls		\$2-6	
	Pots & Pans		\$2-12	
	Knives/Cutlery		\$1-3	
	Flatware/Utensils		\$1-2	
	Teapot		\$2-5	

The IRS allows you to deduct the fair market value of items donated to charitable organizations. This list, prepared with the help of multiple sources, suggests some price ranges for items in **FAIR to EXCELLENT** condition.

To Claim a deduction for noncash contributions, the IRS requires proof of the donation and documentation supporting its value (pictures attached to the file would be a good idea.). The fair market value is determined by the price an item might sell for at a garage sale or thrift store.

<b>SPORTS EQUIPMENT</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Athletic Shoes(Specialty)		\$2-20	
	Backpack, metal		\$5-15	
	Balls, (soccer, foot, basket)		\$1-5	
	Bicycle		\$5-80	
	Bowling Ball		\$3-25	
	Exercise Bike		\$10-100	
	Fishing Rod		\$3-20	
	Gloves, hockey, catcher		\$3-25	
	Helmets		\$3-30	
	Hockey Skates		\$5-25	
	Ice Skates		\$3-15	
	Pads, hockey, football		\$5-50	
	In-Line Skates		\$5-20	
	Set of Golf Clubs		\$10-100	
	Skateboard		\$5-30	
	Ski Boots		\$5-40	
	Skis/Snowboard		\$10-50	
	Sleeping Bag		\$3-15	
	Tennis Racket		\$5-30	
	Treadmill		\$25-100	

<b>SEASONAL</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Holiday Decorations		\$1-15	
	Costumes		\$3-25	
	Artificial Tree		\$5-15	
	Baskets		\$1-3	
	Grill		\$8-40	
	Patio Furniture		\$4-40	
	Tools		\$2-10	
	Lawn Mower		\$10-100	
	Step Ladder		\$10-20	
	Snow Blower		\$20-80	

<b>FURNITURE</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Bookshelf		\$10-50	
	Box Spring		\$5-20	
	Buffet		\$25-150	
	Bunk Beds		\$50-110	
	Chair-Dining Room		\$5-40	
	Chair-Office		\$5-40	
	Chair-Rocking		\$25-100	
	Chair-Upholstered		\$25-100	
	Chest of Drawers		\$25-100	
	China Cabinet		\$50-250	
	Coffee Table		\$10-65	
	Desk		\$25-140	
	Dining Room Table		\$50-150	
	Dresser w/Mirror		\$25-100	
	End Table		\$10-50	
	Entertainment Center		\$30-100	
	File Cabinet		\$12-20	
	Framed Art Print		\$4-15	
	Headboard		\$15-50	
	Kitchen Set		\$35-150	
	Lamp-Desk		\$3-30	
	Lamp-Floor		\$5-75	
	Mattress		\$15-65	
	Microwave Cart		\$8-20	
	Mini Blinds		\$2-10	
	Nightstand		\$15-35	
	Piano		\$50-300	
	Picture Frames		\$2-10	
	Recliner		\$25-100	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$20-100	
	Wooden Trunk		\$10-50	

<b>ELECTRIC APPLIANCES</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Air Conditioner		\$20-90	
	Answering Machine		\$2-5	
	Boombox		\$2-10	
	Blender		\$2-10	
	Clock Radio		\$2-5	
	Clothes Dryer		\$15-90	
	Coffee Maker		\$3-15	
	Crock Pot		\$2-6	
	Dehumidifier		\$5-40	
	Dishwasher		\$15-90	
	DVD Player		\$10-20	
	Fan		\$2-10	
	Hair Dryer		\$1-5	
	Hand Mixer		\$1-5	
	Humidifier		\$5-20	
	Iron		\$3-10	
	Microwave		\$10-40	
	Popcorn Popper		\$2-8	
	Portable CD/MP3		\$5-15	
	Refrigerator		\$40-150	
	Sewing Machine		\$10-100	
	Space Heater		\$5-20	
	Stereo Components		\$10-75	
	Stove		\$10-150	
	Telephone		\$2-15	
	Television		\$10-150	
	Toaster		\$1-5	
	Toaster Oven		\$3-10	
	Vacuum Cleaner		\$5-50	
	VCR		\$2-10	
	Washing Machine		\$15-150	

<b>UNLISTED ITEMS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			

<b>COMPUTERS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Hardware		\$2-25	
	Laptop Computers		\$25-175	
	Monitors		\$5-50	
	PC or Mac Desktop		\$25-200	
	Printers		\$3-50	
	Scanners		\$10-20	
	Software		\$2-10	

<b>MISCELLANEOUS</b>		Orig. Cost	Fair Mkt. Value	Total Value
Quantity	Item			
	Camera		\$5-35	
	Eyeglasses		\$2-4	
	Fireplace Tools Set		\$5-15	
	Plastic Cooler		\$2-15	
	Luggage		\$3-15	
	Knick-Knack, Vases		\$1-8	
	Pet Carrier		\$5-20	

DATE: \_\_\_\_\_ DONATED TO: \_\_\_\_\_ TOTAL COST \$ \_\_\_\_\_ TOTAL FMV \$ \_\_\_\_\_

ADDRESS: \_\_\_\_\_