

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
Coats.....	\$15 - \$60
Jackets.....	\$8 - \$25
Jeans.....	\$4 - \$21
Shirts.....	\$3 - \$12
Shoes.....	\$4 - \$25
Shorts.....	\$4 - \$10
Ski suit.....	\$14 - \$20
Slacks.....	\$5 - \$12
Sleepwear.....	\$2 - \$10
Suits.....	\$15 - \$40
Sweat clothes.....	\$2 - \$12
Sweaters.....	\$5 - \$15
Swimwear.....	\$4 - \$12
T-shirts.....	\$1 - \$6
Ties.....	\$1 - \$5
Tuxedo.....	\$10 - \$50
Wallets.....	\$2 - \$6

Women's Clothing	
Belts/leather.....	\$5 - \$15
Belts/not leather.....	\$2 - \$6
Boots.....	\$6 - \$18
Coats.....	\$7 - \$40
Dresses/evening wear.....	\$10 - \$60
Dresses/everyday.....	\$4 - \$20
Hospital wear.....	\$3 - \$5
Intimate apparel.....	\$3 - \$8
Jeans.....	\$4 - \$21
Purses.....	\$3 - \$20
Shirts/blouses.....	\$2 - \$12
Shoes.....	\$4 - \$25
Shorts.....	\$1 - \$9
Skirts.....	\$3 - \$12
Slacks.....	\$3 - \$12
Sleepwear.....	\$4 - \$12
Suits.....	\$5 - \$30
Sweat clothes.....	\$2 - \$12
Sweaters.....	\$5 - \$20
Swimwear.....	\$4 - \$12
Tanks.....	\$1 - \$6
T-shirts.....	\$1 - \$6
Vests.....	\$3 - \$9
Wedding dress.....	\$25 - \$60

Children's Clothing	
Belts/leather.....	\$3 - \$8
Belts/not leather.....	\$1 - \$2
Coats.....	\$5 - \$20
Dresses.....	\$2 - \$6
Jeans.....	\$3 - \$10
Pants.....	\$2 - \$12
Shirts.....	\$2 - \$6
Shoes.....	\$2 - \$8
Shorts.....	\$1 - \$8
Skirts.....	\$1 - \$6
Sleepwear.....	\$1 - \$6
Sweat clothes.....	\$1 - \$6
Sweaters.....	\$1 - \$6
Swimsuit.....	\$1 - \$6
T-shirts.....	\$1 - \$3
Vests.....	\$1 - \$3

Infants	
0-4T.....	\$3 - \$5
Baby clothes.....	\$1 - \$15
Coat to 4T.....	\$5 - \$8

Electrical Items	
Calculator.....	\$5 - \$15
Camera.....	\$20 - \$200
Coffee maker.....	\$4 - \$15
Curting iron.....	\$2 - \$5
DVD player.....	\$8 - \$15
Lamps/floor.....	\$5 - \$30
Lamps/table.....	\$4 - \$12
Phone.....	\$5 - \$50
Radio.....	\$5 - \$20
Small appliances.....	\$2 - \$8
Stereo system.....	\$15 - \$75
Television.....	\$60 - \$170
Vacuum cleaner.....	\$15 - \$65
VCR.....	\$8 - \$15

Computers	
Monitors.....	\$5 - \$50
Printers.....	\$5 - \$150
Systems.....	\$100 - \$400

Kitchen Items	
Baking pans.....	\$1 - \$3
Gadgets.....	\$1 - \$2
Glasses/mugs.....	\$1 - \$2
Plates.....	\$1 - \$3
Pots and pans.....	\$1 - \$3

Sporting Goods	
Bicycles.....	\$12 - \$60
Exercise equipment.....	\$5 - \$200
Fishing rods.....	\$5 - \$25
Golf clubs.....	\$2 - \$25
Skates.....	\$3 - \$15
Skis.....	\$5 - \$50
Sled.....	\$5 - \$15
Tennis rackets.....	\$3 - \$10
Tricycles.....	\$5 - \$20
Wagon.....	\$5 - \$40

Furniture	
Bed/complete (double).....	\$50 - \$170
Bed/complete (single).....	\$35 - \$100
Bedroom set (complete).....	\$250 - \$500
Chairs.....	\$5 - \$15
Chest.....	\$25 - \$95
China cabinet.....	\$85 - \$300
Coffee tables.....	\$15 - \$65
Crib with mattress.....	\$25 - \$100
Desks.....	\$25 - \$140
Dining room set (complete).....	\$150 - \$900
Dressers.....	\$25 - \$100
End tables.....	\$5 - \$20
High chair.....	\$10 - \$50
Kitchen set.....	\$35 - \$120
Mattress/box spring.....	\$10 - \$50
Play pen.....	\$4 - \$30
Recliners.....	\$30 - \$60
Sofa.....	\$30 - \$150
Wardrobe.....	\$20 - \$100
Wooden trunk.....	\$5 - \$70

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Note: No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

➔ **Planning Tip:** Most cell phones today can take pictures. Take a picture of all items donated. Keep the electronic pictures for proof the items were in good or better condition at the time they were donated.

Recordkeeping Rules for Charitable Contributions (page 4-19)

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date items were donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time they were donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.



Summary of Items Donated: Tax Year _____

Textiles	
Bath towel.....	\$2 - \$6
Bedspreads.....	\$8 - \$24
Blankets.....	\$2 - \$15
Curtains.....	\$2 - \$12
Dish towel.....	\$1 - \$2
Drapes.....	\$7 - \$30
Mattress pads.....	\$2 - \$8
Pillows.....	\$2 - \$8
Quilts.....	\$8 - \$24
Rugs.....	\$3 - \$10
Sheets.....	\$2 - \$8
Tablecloth.....	\$3 - \$5
Throw rugs.....	\$3 - \$12
Towels.....	\$2 - \$6

Books, Records, Etc.	
CDs.....	\$2 - \$5
DVDs.....	\$2 - \$5
Hard cover books.....	\$1 - \$3
Paperback books.....	\$1 - \$2
Records.....	\$1 - \$2

Toys, Games	
Puzzles.....	\$1 - \$2
Board games.....	\$1 - \$3
Stuffed animals.....	\$1 - \$2
Appliances	
Air conditioner.....	\$20 - \$80
Dryer.....	\$45 - \$90
Fan.....	\$3 - \$25
Gas stove.....	\$50 - \$125
Heaters.....	\$8 - \$22
Iron.....	\$3 - \$10
Microwave.....	\$10 - \$50
Refrigerator.....	\$75 - \$250
Toaster.....	\$4 - \$12
Washing machine.....	\$40 - \$150

Miscellaneous	
Lawn mower.....	\$25 - \$100
Luggage.....	\$5 - \$15
Organ/Piano.....	\$50 - \$200
Pictures.....	\$2 - \$10
Riding mower.....	\$50 - \$300

Non-Cash Charitable Donations: Tax Year _____

Name of Charity: _____

Address of Charity: _____

Date Donated

of Items

Description of Items

Your Cost

Value

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