

# Fair Market Value Guide for Used Items

## Furniture

Baby Bed.....	\$45 – \$100	Day Bed, Roll Away.....	\$15 – \$25
Bedroom Set, 2pc.....	\$40 – \$100	Bedroom Set, 3pc.....	\$75 – \$150
Bookcase.....	\$5 – \$75	Chair.....	\$10 – \$75
Chest of Drawers.....	\$25 – \$75	Desk.....	\$15 – \$100
Dining Room Set.....	\$100 – \$300	Dresser.....	\$25 – \$75
Kitchen Set, 5pc.....	\$30 – \$250	Couch and Chair.....	\$100 – \$300
End Table/Coffee.....	\$5 – \$65	China Cabinet.....	\$10 – \$100
Dresser with Mirror.....	\$20 – \$100	Kitchen Chair.....	\$3 – \$50
Lamp.....	\$3 – \$50	Mattress/Box spring.....	\$10 – \$50
Sofa Bed.....	\$15 – \$100		

## Appliances

Fan.....	\$3 – \$25	Phone.....	\$5 – \$50
Camera.....	\$20 – \$200	Heater.....	\$10 – \$25
Microwave.....	\$20 – \$40	Can Opener.....	\$2 – \$5
Iron.....	\$3 – \$10	Radio.....	\$3 – \$25
Record Player.....	\$10 – \$75	Stereo Equipment.....	\$10 – \$200
Toaster.....	\$4 – \$12	TV, B&W.....	\$20 – \$50
TV, Color.....	\$20 – \$300	Curling Iron.....	\$2 – \$5
Vacuum Cleaner.....	\$10 – \$40	VCR.....	\$20 – \$40
Calculator.....	\$5 – \$15	Lamp.....	\$5 – \$40
Computer.....	\$20 – \$300	Hard Drive.....	\$5 – \$75
Keyboard.....	\$5 – \$25	Monitor.....	\$12 – \$75
DVD.....	\$40 – \$200	Printer.....	\$5 – \$30

## Books, Records, Tapes

..... 50¢ – \$10

## Miscellaneous

Bicycle.....	\$5 – \$35	Lawn Mower.....	\$5 – \$65
Tricycle.....	\$5 – \$20	Sled.....	\$5 – \$15
Exercise Equipment.....	\$5 – \$200	Wagon.....	\$5 – \$40
Riding Mower.....	\$50 – \$300	Skis.....	\$5 – \$50
Throw Rug.....	\$2 – \$12	Piano/Organ.....	\$50 – \$200

## Window Coverings & Pillows

Drapes.....	\$6 – \$15	Sheer Curtains.....	\$4 – \$8
Kitchen Curtains.....	\$1 – \$5	Pillow.....	\$3 – \$8
Curtain.....	\$2 – \$12		

## Bedding

Sheet Set.....	\$2 – \$15	Bed Spread.....	\$3 – \$24
Blanket.....	\$3 – \$8	Pillow Case.....	\$1
Sham.....	\$4 – \$5	Comforter.....	\$15 – \$20
Throw Cover.....	\$2 – \$15	Tablecloth.....	\$3 – \$5
Linen Napkin.....	50¢	Hand Towel.....	\$2
Receiving Blanket.....	\$1	Crib Blanket.....	\$3 – \$4
Crib Sheet.....	\$2 – \$3	Bath Towel.....	\$2 – \$6
Wash Cloth.....	50¢	Dish Towel.....	\$1 – \$2

## Substantiation Requirements— Taxpayer Instructions

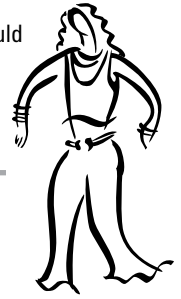
To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information:

- 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 above).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.



**Limitations.** If the item donated was owned less than one year, or the item was used in a trade or business and would generate ordinary income if sold, or the item was the donor's own creative work, the deduction is limited to the taxpayer's basis.

**Author's Comment:** The following is not an official valuation list. It is merely suggested amounts that could be used as a guide for determining the value of used items donated to charities. Valuations listed below are ranges of what used items sell for in various Goodwill stores across the nation.



**New Law.** Effective for contributions made after August 17, 2006, 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 to deny by regulation a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and used undergarments. This rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and the taxpayer attaches a qualified appraisal of the used item and Form 8283 to the return.

## Shoes

Boots.....	\$2 – \$10	Men/Women.....	\$3 – \$15
Children.....	\$1 – \$10		

## Clothes, Women

Tank/Tube.....	\$3	T-Shirt.....	\$3
Blouse/Smock.....	\$3 – \$10	Knit Top.....	\$5
Sweater.....	\$3 – \$10	Vest.....	\$4
Slacks.....	\$3 – \$9	Suit.....	\$7 – \$40
Suit Jacket/Blazer.....	\$7	Lined Blazer.....	\$14
Skirt.....	\$3 – \$15	Dress/Jump Suit.....	\$5 – \$50
Slip/Full & Half.....	\$4	Robe/Gown/PJs.....	\$5 – \$11
Short Set.....	\$7	Swimwear.....	\$7
Rain Coat.....	\$14	Coat.....	\$4 – \$35
Jacket.....	\$7	Jeans.....	\$2 – \$16
Jogging Suit.....	\$14	Hospital Wear.....	\$3
Purse.....	\$2 – \$25	Shorts.....	\$5
Sweatshirt/Pants.....	\$5	Wedding Dress.....	\$25
Formal.....	\$25	Sportswear.....	\$3 – \$15
Handbag.....	\$1 – \$10		

## Clothes, Girls

Jeans.....	\$2 – \$10	Shorts/Swimwear.....	\$3
Shirt.....	\$2 – \$5	Knit Top/Sweater.....	\$2 – \$6
Slacks/PJs/Robes.....	\$3	Dress.....	\$2 – \$8
Jogging Suit.....	\$3	Blazer.....	\$3
Coat/Cardigan.....	\$5 – \$7	Sweatshirt/Pants.....	\$3
Skirt.....	\$2 – \$7	Blouse.....	\$3 – \$6

## Clothes, Men

Tank Top.....	\$3	T-Shirt.....	\$3
Shirt.....	\$3 – \$12	Sweater.....	\$3 – \$10
Pants.....	\$5 – \$12	Jeans.....	\$2 – \$16
Suit.....	\$7 – \$35	Sport Coat.....	\$14
Vest.....	\$4	PJs/Robe.....	\$5
Shorts.....	\$5	Swimwear.....	\$5
Coat.....	\$7 – \$35	Jacket.....	\$4 – \$22
Jogging Suit.....	\$14	Ski Suit.....	\$14
Slacks.....	\$3 – \$8	Sportswear.....	\$3 – \$15
Ties.....	\$1 – \$5		

## Clothes, Boys

Jeans.....	\$3 – \$10	Shorts.....	\$3
Jogging Suit.....	\$3	Slacks.....	\$3 – \$6
PJs/Robe.....	\$3	Sweats.....	\$3
Sport Coat.....	\$7	Jacket.....	\$5
Coat.....	\$5 – \$7	Sweater.....	\$3 – \$6

## Clothes, Infants

Baby Clothes.....	\$1 – \$15	Onesies.....	\$2
0–4T.....	\$3	2pc Set–4T.....	\$4
Coat to 4T.....	\$5		