

EXPENSE WORKSHEET FOR NON-CASH CONTRIBUTIONS

In order for us to maximize deductions please complete the work sheet

CLIENT NAME _____

TAX YEAR _____

You can save tax dollars when you maximize your non-cash charitable deductions. The IRS allows you to deduct the Fair Market Value (FMV) — that is, the price the item would sell for in a thrift shop. The quality and condition, as well as age, must be taken into account. If you donated a large amount of goods, over \$500 worth, please call our office as the IRS may require a form 8283. Don't forget to ask for a receipt!

Below is a list of items that are typically sold at the local Salvation Army or Goodwill Stores, with a general range of values that these items would sell for. If you do not see the item you donated, please call several thrift shops and ask what they would sell the item for. The Salvation Army suggests using 25%-35% of what the items original FMV was when it was originally purchased. (IRS Section 170(b)).

WOMEN'S CLOTHING

QTY.		FMV
___	Bathrobe	\$4-14
___	Blouse	3-8
___	Coat	10-90
___	Dress	4-28
___	Handbag	2-10
___	Hat	3-9
___	Jacket	5-10
___	Pants	4-23
___	Pant Suit	4-12
___	Shoes, Boots	2-14
___	Skirt	3-16
___	Suit	10-96
___	Sweater	4-13

MEN'S CLOTHING

QTY.		FMV
___	Belts	\$1-3
___	Jacket	10-45
___	Overcoat	20-60
___	Shirt	3-6
___	Shoes	4-14
___	Slacks	5-23
___	Suit	20-98
___	Sweater	4-8

CHILDREN'S CLOTHING

QTY.		FMV
___	Boots	\$3-11
___	Coat	5-18
___	Crawlers	1-5
___	Dress	4-6
___	Pants, Jeans	3-6
___	Shirt	2-6
___	Shoes	3-7
___	Snowsuits	5-11
___	Sweater	3-8

APPLIANCES (IN WORKING ORDER)

QTY.		FMV
___	Coffee Maker	\$7-10
___	Dryer	60-125
___	Gas Stove	60-170
___	Iron	5-10
___	Microwave	25-100
___	Refrigerator	60-170
___	Toaster	10-15
___	Vacuum Cleaner	20-70
___	Washing Machine	50-125

ELECTRONICS

QTY.		FMV
___	Computer (CPU)	20-200
___	Monitor	10-50
___	Printer (Dot Matrix)	10-50
___	Printer (Laser)	50-125
___	Radio	10-50
___	Television	75-225
___	Typewriter (electric)	75-200

SPORTING GOODS

QTY.		FMV
___	Bicycle	\$20-60
___	Fishing Rod	3-16
___	Ice Skates	2-20
___	Roller Skates	3-25
___	Tennis Racket	2-20

DRY GOODS

QTY.		FMV
___	Bedspread (double)	\$5-23
___	Blanket	5-14
___	Curtains (single window)	2-7
___	Drapes	10-23
___	Pillow	2-5
___	Sheet	2-9
___	Throw Rug	3-16

FURNITURE

QTY.		FMV
___	Bed (w/springs & mattress - dble)	\$50-120
___	Bed (w/springs & mattress - sgle)	35-80
___	Chest	35-115
___	China Cabinet	85-225
___	Coffee Table	25-100
___	Crib with Mattress	25-96
___	Desk	45-170
___	Double Mattress	25-50
___	Dresser with Mirror	45-180
___	End Tables (two)	16-73
___	Floor Lamp	12-34
___	Folding Bed	20-60
___	Futon	50-225
___	Kitchen Set (Table, Two Chairs)	65-135
___	Playpen	10-34
___	Single Mattress	15-35
___	Stroller	10-40
___	Convertible Sofa (with Mattress)	90-300
___	Sofa	50-395
___	Table Lamp	8-23
___	Trunk (Wood)	15-30
___	Upholstered Chair	25-90

DONATION RECORD

Donated to: _____
(List Charity)

Date: _____ Tax Year: _____

Total Value Donated: \$ _____

Receipt: Y N (Circle One)

Signed: _____
Your Name

FMV = Fair Market Value