



# Charitable Contributions Noncash FMV Guide

# MGA

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## Fair Market Value Guide

### Men's Clothing

Jacket .....	\$8 – \$26
Overcoat.....	\$16 – \$62
Pajamas.....	\$2 – \$8
Raincoat.....	\$5 – \$21
Shirt .....	\$3 – \$12
Shoes .....	\$4 – \$26
Shorts.....	\$4 – \$10
Slacks .....	\$5 – \$12
Suit.....	\$16 – \$62
Sweater.....	\$3 – \$12
Swim trunks.....	\$3 – \$8
Tuxedo.....	\$10 – \$62

### Women's Clothing

Bathing suit.....	\$4 – \$12
Bathrobe.....	\$3 – \$12
Blouse .....	\$3 – \$12
Boots.....	\$2 – \$5
Coat.....	\$10 – \$41
Dress.....	\$4 – \$20
Evening dress .....	\$10 – \$62
Fur coat.....	\$26 – \$415
Fur hat.....	\$7 – \$16
Handbag.....	\$2 – \$21
Hat .....	\$1 – \$8
Jacket .....	\$4 – \$12
Nightgown .....	\$4 – \$12
Pants suit.....	\$7 – \$26
Shoes .....	\$2 – \$26
Skirt.....	\$3 – \$8
Slacks .....	\$4 – \$12
Suit.....	\$6 – \$26
Sweater.....	\$4 – \$16

### Children's Clothing

Blouse .....	\$2 – \$8
Boots.....	\$3 – \$21
Coat.....	\$5 – \$21
Dress.....	\$4 – \$12
Jacket .....	\$3 – \$26
Jeans .....	\$4 – \$12
Pants.....	\$3 – \$12
Shirt .....	\$2 – \$6
Shoes .....	\$3 – \$9
Skirt.....	\$2 – \$6
Slacks .....	\$2 – \$8
Snowsuit.....	\$4 – \$20
Sweater.....	\$3 – \$8

### Household Goods

Bakeware .....	\$1 – \$3
Bedspread/quilt .....	\$3 – \$25
Blanket.....	\$3 – \$16
Chair/sofa cover... ..	\$16 – \$36
Coffeemaker .....	\$4 – \$16
Curtains.....	\$2 – \$12
Drapes.....	\$7 – \$41
Fireplace set.....	\$21 – \$83
Floor lamp.....	\$6 – \$52
Glass/cup .....	\$0.50 – \$2
Griddle.....	\$4 – \$12
Kitchen utensils .....	\$0.50 – \$2
Lamp .....	\$5 – \$78
Mixer/blender .....	\$5 – \$21
Picture/painting .....	\$5 – \$207
Pillow .....	\$2 – \$8
Plate.....	\$0.50 – \$3
Pot/pan.....	\$1 – \$3
Sheets.....	\$2 – \$8

Throw rug .....	\$2 – \$12
Towel.....	\$0.50 – \$4

### Furniture

Bed (full, queen, king).....	\$52 – \$176
Bed (single).....	\$36 – \$104
Bedroom set .....	\$259 – \$1,037
Chair (upholstered).....	\$26 – \$104
Chest.....	\$26 – \$99
China cabinet.....	\$89 – \$311
Clothes closet.....	\$16 – \$52
Coffee table .....	\$16 – \$67
Crib and mattress.....	\$26 – \$104
Desk.....	\$26 – \$145
Dining room set.. ..	\$156 – \$934
Dresser with mirror.....	\$21 – \$104
End table.....	\$10 – \$52
Folding bed .....	\$21 – \$62
Hi riser.....	\$36 – \$78
High chair .....	\$10 – \$52
Kitchen cabinet....	\$26 – \$78
Kitchen chair .....	\$3 – \$10
Kitchen set.....	\$36 – \$176
Mattress (double).....	\$13 – \$78
Mattress (single).....	\$16 – \$36
Playpen .....	\$4 – \$31
Rugs .....	\$21 – \$93
Secretary.....	\$52 – \$145
Sleeper sofa with mattress.....	\$88 – \$311

Sofa.....	\$36 – \$207
Trunk .....	\$5 – \$73
Wardrobe .....	\$21 – \$104

### Appliances

Air conditioner.....	\$21 – \$93
Dryer .....	\$47 – \$93
Electric stove .....	\$78 – \$156
Freezer .....	\$25 – \$100
Gas stove.....	\$52 – \$130
Heater .....	\$8 – \$23
Microwave .....	\$10 – \$50
Refrigerator .....	\$78 – \$259
TV (color).....	\$78 – \$233
Washing machine	\$41 – \$156

### Miscellaneous

Bicycle .....	\$5 – \$83
Board game .....	\$1 – \$3
Book (hardback).....	\$1 – \$3
Book (paperback).....	\$1 – \$2
Carriage.....	\$5 – \$100
CD .....	\$2 – \$5
Cell phone.....	\$25 – \$100
Computer monitor .....	\$5 – \$51
Computer printer.....	\$5 – \$155
Computer system .....	\$104 – \$415
Copier.....	\$41 – \$207
DVD.....	\$2 – \$5
DVD player/VCR .....	\$8 – \$16
Edger.....	\$5 – \$26
eReader.....	\$10 – \$50

Golf club (individual) .....	\$2 – \$26
Ice skates .....	\$3 – \$16
Luggage.....	\$5 – \$16
Mower.....	\$26 – \$104
Mower (riding) .....	\$104 – \$311
Radio.....	\$8 – \$52
Roller blades.....	\$3 – \$16
Sewing machine.....	\$15 – \$88
Stereo .....	\$16 – \$78
Stuffed animal... ..	\$0.50 – \$1
Tablet .....	\$25 – \$150
Tennis racket .....	\$2 – \$5
Typewriter .....	\$5 – \$26
Umbrella.....	\$2 – \$6
Vacuum cleaner... ..	\$16 – \$67

**Note:** This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites.

**Note:** You are responsible for establishing actual value of items donated.

Name of Donee Organization	Check if Statement Exists for Gifts of \$250 or More		Fair Market Value	Prior Year Fair Market Value
A _____				
B _____				
C _____				
D _____				
E _____				
F _____				
G _____				
H _____				
I _____				

**Note:** Complete sections below **only** if the **total** noncash contributions are **more than \$500**.

Description of Donated Property	Type**	Address of Donee Organization
A _____		
B _____		
C _____		
D _____		
E _____		
F _____		
G _____		
H _____		
I _____		

Method for Fair Market Value*	Date of Contribution	Complete these columns <b>only</b> for each contribution over \$500		
		Date Acquired (month, year)	How Acquired***	Your Cost
A _____				
B _____				
C _____				
D _____				
E _____				
F _____				
G _____				
H _____				
I _____				

**\*Methods of determining FMV:**

- |               |                          |                   |             |
|---------------|--------------------------|-------------------|-------------|
| Appraisal     | Capitalization of income | Present value     | Thrift shop |
| Average share | Comparative sales        | Replacement cost  |             |
| Catalog       | Consignment shop         | Reproduction cost |             |

**\*\*Type of Donated Property**

- |                                 |                                   |  |
|---------------------------------|-----------------------------------|--|
| Household/clothing items        | Business equipment                | Intellectual property                  |
| Motor vehicle, boat or airplane | Business inventory                | Real property, conservation property   |
| Art, other than self-created    | Stock, publicly traded            | Real property, other than conservation |
| Art, self-created               | Stock, other than publicly traded | Other personal property                |
| Collectibles                    | Securities, other than stock      | Other intangible property              |

**\*\*\*How Property was Acquired:** Purchase, Gift, Inheritance, Exchange