

Donations—Noncash

Name	SSN	Year		
Description of Property	Organization			
	Address			
Description of Property	Acquired		Donated	Deduction
	Year**	Cost or Other Basis**	Date	Fair Market Value*
				• Usually the FMV.* • Exceptions: 1) Property held less than 12 months. 2) Certain business property.
Total Deduction \$				

* Fair market value is what a willing buyer would pay a willing seller on the date the item was donated. For example, garage sale or thrift store prices. For donations of clothing or household goods, the item must be in "good used condition or better" to be deductible.

** Not required if deduction claimed for the item(s) is \$500 or less.

Donated Goods Valuation Guide

		Low	High			Low	High			Low	High				
Appliances				Dry Goods				Furniture (cont.)				Women's Items			
Air conditioner.....	\$	20.00	90.00	Bedspreads	\$	3.00	24.00	Folding beds	\$	20.00	60.00	Bathing suits	\$	4.00	12.00
Dryer		45.00	90.00	Blankets		2.50	8.00	Hi riser		35.00	75.00	Bathrobes		2.50	12.00
Gas stove		50.00	125.00	Chair covers		15.00	35.00	High chair		10.00	50.00	Blouse		2.50	12.00
Heaters		7.50	22.00	Curtains		1.50	12.00	Kitchen cabinets		25.00	75.00	Boots		2.00	5.00
Radio		7.50	50.00	Drapes		6.50	40.00	Kitchen chair		2.50	10.00	Bras		1.00	3.00
Refrigerator				Pillows		2.00	8.00	Kitchen set		35.00	170.00	Coats		10.00	40.00
(working).....		15.00	250.00	Sheets		2.00	8.00	Mattress (double)....		12.50	75.00	Dresses		4.00	19.00
TV (b&w,				Throw rugs.....		1.50	12.00	Mattress (single)....		15.00	35.00	Evening dresses....		10.00	60.00
working).....		25.00	60.00	Towels.....		0.50	4.00	Play-pen		3.75	30.00	Foundation			
TV (color,								Rugs		20.00	90.00	garments		3.00	8.00
working).....		75.00	225.00					Secretary		50.00	140.00	Fur coats.....		25.00	400.00
Washing machine ..		27.50	150.00					Sofa		35.00	200.00	Fur hats		7.00	15.00
				Furniture				Trunk		5.00	70.00	Handbags		2.00	20.00
				Bed complete				Wardrobe		20.00	100.00	Hats		1.00	8.00
				(double)	\$	50.00	170.00					Jackets		4.00	12.00
				Bed complete								Nightgowns.....		4.00	12.00
				(single).....		35.00	100.00					Pants suits.....		6.50	25.00
Children's Items				Bedroom set				Men's Items				Shoes		2.00	25.00
Bicycles	\$	15.00	65.00	(complete)		250.00	1,000.00	Jackets	\$	7.50	25.00	Skirts.....		3.00	8.00
Blouses		2.00	8.00	Carriage		5.00	100.00	Over coats		15.00	60.00	Slacks.....		3.50	12.00
Boots		3.00	20.00	Chest		25.00	95.00	Pajamas		2.00	8.00	Slips.....		1.00	6.00
Coats		4.50	20.00	China cabinet.....		85.00	300.00	Pants-shorts		3.50	10.00	Socks.....		0.40	1.25
Dresses		3.50	12.00	Clothes closet.....		15.00	50.00	Raincoat		5.00	20.00	Suits.....		6.00	25.00
Jackets		3.00	25.00	Coffee table		15.00	65.00	Shirts		2.50	12.00	Sweaters.....		3.75	15.00
Jeans		3.50	12.00	Convertible sofa				Shoes		3.50	25.00				
Pants		2.50	12.00	(with mattress)....		85.00	300.00	Slacks.....		5.00	12.00				
Shirts		2.00	6.00	Crib				Suits.....		15.00	60.00				
Shoes		2.50	8.75	(with mattress)....		25.00	100.00	Sweaters.....		2.50	12.00				
Skirts		1.50	6.00	Desk		25.00	140.00	Swim trunks.....		2.50	8.00				
Slacks		2.00	8.00	Dining room set				Tuxedo.....		10.00	60.00				
Snowsuits		4.00	19.00	(complete)		150.00	900.00	Under-shirts		1.00	3.00				
Socks		0.50	1.50	Dresser				Under-shorts.....		1.00	3.00				
Sweaters.....		2.50	8.00	(with mirror)		20.00	100.00								
Underwear.....		1.00	3.50	End tables (2)		10.00	50.00								
				Floor lamps.....		7.50	40.00								



Caution: The valuation ranges above were obtained from the Salvation Army website (www.salvationarmyusa.org) and are presented only as general guidelines. Other charities also provide valuation guides. For example, see Goodwill Industries' website at www.goodwill.org. A charitable deduction for noncash items typically is the fair market value (FMV) of the goods donated. It is the taxpayer's responsibility to document the FMV of each item donated. The FMV of used household goods, clothing and other personal items is usually much less than the original cost of the items and dependent upon the condition and usefulness of the items donated. The item must be in "good used condition or better" to be deductible. See Publication 561, *Determining the Value of Donated Property*, for more information.

Donations Substantiation Guide

Type of Donation	Amount Given in a Single Donation			
	Less Than \$250	\$250 to \$500	\$501 to \$5,000	Over \$5,000
Cash	Bank record or written receipt from charity.	• Acknowledgment.	• Acknowledgment.	• Acknowledgment.
Publicly Traded Stock	Receipt or reliable written records.	• Acknowledgment. • Receipt or reliable written records.	• Acknowledgment. • Reliable written records. • Form 8283, Section A.	• Acknowledgment. • Reliable written records. • Form 8283, Section A.
Nonpublicly Traded Stock	Receipt or reliable written records.	• Acknowledgment. • Reliable written records.	• Acknowledgment. • Reliable written records. • Form 8283, Section A.	• Acknowledgment. • Reliable written records. • Qualified appraisal (if FMV > \$10,000). • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Artwork	Receipt or reliable written records.	• Acknowledgment. • Reliable written records.	• Acknowledgment. • Reliable written records. • Form 8283, Section A.	• Acknowledgment. • Reliable written records. • Qualified appraisal (must attach to return if FMV > \$20,000). • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Charity sells without significant use or material improvement.	Receipt or reliable written records.	• Form 1098-C or other acknowledgment. • Reliable written records.	• Form 1098-C (attached to tax return). • Reliable written records. • Form 8283, Section A.	• Form 1098-C (attached to tax return). • Reliable written records. • Donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Charity gives or sells at a significantly discounted price to needy individual in a qualified transfer.	Receipt or reliable written records.	• Form 1098-C or other acknowledgment. • Reliable written records.	• Form 1098-C (attached to tax form). • Reliable written records. • Form 8283, Section A.	• Form 1098-C (attached to tax form) • Reliable written records. • Qualified appraisal. • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Significant use or material improvement by charity.	Receipt or reliable written records.	• Form 1098-C or other acknowledgment. • Reliable written records.	• Form 1098-C (attached to the tax return). • Reliable written records. • Form 8283, Section A.	• Form 1098-C (attached to the tax return). • Reliable written records. • Qualified appraisal. • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
All Other Noncash Donations	Receipt or reliable written records.	• Acknowledgment. • Reliable written records.	• Acknowledgment. • Reliable written records. • Form 8283, Section A.	• Acknowledgment. • Reliable written records. • Qualified appraisal. • Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Payroll Deduction	• Paystub, W-2 or other reliable written record from employer. • Pledge card.	• Paystub, W-2 or other reliable written record from employer. • Pledge card.	• Paystub, Form W-2 or other reliable written record from employer. • Pledge card.	• Paystub, Form W-2 or other reliable written record from employer. • Pledge card.
Volunteer Out-of-Pocket Expenses	Receipt, cancelled check or other reliable written records.	• Receipt, cancelled check or other reliable written records. • Acknowledgment.	• Receipt, cancelled check or other reliable written records. • Acknowledgment.	• Receipt, cancelled check or other reliable written records. • Acknowledgment.

Definition of terms:

Acknowledgment. Written acknowledgment from the charity must include a description of the property or amount of cash donated plus a statement as to whether the donor received any goods or services (with a good faith estimate of value) in connection with the donation. [Reg. §1.170A-13(f)]

- If the donor received intangible religious benefits, the acknowledgment must say so, although no valuation of such benefits is required.
- Taxpayers must receive the acknowledgment before the earlier of (1) the date the return for the year of the donation is filed or (2) the due date, including extensions, for filing the return.
- The acknowledgment can be either a paper copy or in electronic format, such as an email addressed to the donor. (IRS Pub. 1771)
- If for taxpayer's out-of-pocket expenses, the statement must describe the taxpayer's services and state whether the charity provided goods or services in consideration for out-of-pocket expenses.

Pledge Card. The donor must obtain a pledge card or other documentation from the charity that also states that the charity does not provide goods or services in return for any contribution made to it by payroll deduction.

Reliable Written Records. Taxpayers' records must include the following information:

- 1) Name and address of donee organization,
- 2) Date and location of the contribution,
- 3) Description of the property,
- 4) FMV of the property (or cost, if election is made to reduce FMV for appreciated property),
- 5) Information related to contributions of partial interests in property, if applicable, and
- 6) Terms of any conditions attached to the donation, if applicable. [Reg. §1.170A-13(b)(2)(ii)]



Cash donations of less than \$250. The donor must maintain either a bank record (most likely a cancelled check, wire transfer acknowledgement or credit card record) or a written communication from the charity showing the name of the donee organization, and the date and amount of the contribution. [IRC §170(f)(17)]

Noncash donations of less than \$250. Reliable written records are required when it is impractical to obtain a receipt from the donee organization.

Property donations over \$500. Records must also include information on how and when the property was acquired and the cost or adjusted basis (not required for property held 12 months or more). Vehicles valued at more than \$500 and later sold by the charity require additional substantiation.

Clothing and household items. Donations of clothing and household items must be in "good used condition or better."