

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
___ Part 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	4-6

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