

Fair Market Value Guide for Used Items

Men's Clothing

Accessories.....	\$2 – \$8
Belts/leather.....	\$5 – \$15
Belts/not leather.....	\$2 – \$6
Boots.....	\$6 – \$18
Coats.....	\$7 – \$40
Jackets.....	\$8 – \$20
Jeans.....	\$4 – \$21
Shirts.....	\$2 – \$6
Shoes.....	\$2 – \$10
Shorts.....	\$1 – \$9
Ski suit.....	\$14 – \$20
Slacks.....	\$3 – \$11
Sleepwear.....	\$2 – \$10
Suits.....	\$15 – \$40
Sweat clothes.....	\$2 – \$12
Sweaters.....	\$5 – \$15
Swimwear.....	\$4 – \$12
T-shirts.....	\$1 – \$6
Ties.....	\$1 – \$5
Tuxedo.....	\$10 – \$60
Wallets.....	\$2 – \$6

Women's Clothing

Belts/leather.....	\$5 – \$15
Belts/not leather.....	\$2 – \$6
Boots.....	\$6 – \$18
Coats.....	\$7 – \$40
Dresses/evening wear.....	\$3 – \$30
Dresses/everyday.....	\$3 – \$17
Hospital wear.....	\$3 – \$5
Intimate apparel.....	\$2 – \$10
Jeans.....	\$4 – \$21
Purses.....	\$3 – \$9
Shirts/blouses.....	\$2 – \$12
Shoes.....	\$4 – \$10
Shorts.....	\$1 – \$9
Skirts.....	\$2 – \$12
Slacks.....	\$2 – \$10
Sleepwear.....	\$2 – \$10
Suits.....	\$5 – \$30
Sweat clothes.....	\$2 – \$12
Sweaters.....	\$2 – \$20
Swimwear.....	\$4 – \$12
Tanks.....	\$1 – \$6
T-shirts.....	\$1 – \$6
Vests.....	\$3 – \$9
Wedding dress.....	\$25 – \$40

Children's Clothing

Belts/leather.....	\$3 – \$9
Belts/not leather.....	\$1 – \$2
Coats.....	\$3 – \$15
Dresses.....	\$2 – \$6
Jeans.....	\$2 – \$10
Pants.....	\$1 – \$6
Shirts.....	\$1 – \$6
Shoes.....	\$2 – \$6
Shorts.....	\$1 – \$6
Skirts.....	\$1 – \$6
Sleepwear.....	\$1 – \$6
Sweat clothes.....	\$1 – \$6
Sweaters.....	\$1 – \$6
Swimsuit.....	\$1 – \$6
T-shirts.....	\$1 – \$3
Vests.....	\$1 – \$3

Infants

0–4T.....	\$3 – \$5
Baby clothes.....	\$1 – \$15
Coat to 4T.....	\$5 – \$8

Electrical Items

Calculator.....	\$5 – \$15
Camera.....	\$20 – \$200
Coffee maker.....	\$4 – \$15
Curling iron.....	\$2 – \$5
DVD player.....	\$8 – \$15
Lamps/floor.....	\$5 – \$30
Lamps/table.....	\$2 – \$20
Phone.....	\$5 – \$50
Radio.....	\$5 – \$20
Small appliances.....	\$2 – \$8
Stereo system.....	\$25 – \$100
Television.....	\$60 – \$170
Vacuum cleaner.....	\$20 – \$40
VCR.....	\$8 – \$15

Computers

Monitors.....	\$5 – \$50
Printers.....	\$5 – \$150
Systems.....	\$100 – \$400

Kitchen Items

Baking pans.....	\$1 – \$3
Gadgets.....	\$1 – \$2
Glasses/mugs.....	\$1 – \$2
Plates.....	\$1 – \$3
Pots and pans.....	\$1 – \$3

Sporting Goods

Bicycles.....	\$12 – \$60
Exercise equipment.....	\$5 – \$200
Fishing rods.....	\$5 – \$25
Golf clubs.....	\$2 – \$25
Skates.....	\$3 – \$15
Skis.....	\$5 – \$50
Sled.....	\$5 – \$15
Tennis rackets.....	\$3 – \$10
Tricycles.....	\$5 – \$20
Wagon.....	\$5 – \$40

Furniture

Bed/complete (double).....	\$50 – \$170
Bed/complete (single).....	\$35 – \$100
Bedroom set (complete).....	\$250 – \$500
Chairs.....	\$5 – \$15
Chest.....	\$20 – \$60
China cabinet.....	\$40 – \$150
Coffee tables.....	\$10 – \$25
Crib with mattress.....	\$25 – \$100
Desks.....	\$30 – \$90
Dining room set (complete).....	\$150 – \$900
Dressers.....	\$25 – \$60
End tables.....	\$5 – \$20
High chair.....	\$10 – \$50
Kitchen set.....	\$40 – \$100
Mattress/box spring.....	\$10 – \$50
Play pen.....	\$4 – \$30
Recliners.....	\$30 – \$50
Sofa.....	\$30 – \$150
Wardrobe.....	\$15 – \$60
Wooden trunk.....	\$15 – \$30

Author's Comment: The price ranges shown on this page represent a compilation based on valuation guides published by various charitable organizations. The list is not to be considered authoritative guidance for purposes of establishing the fair market value of donated property.

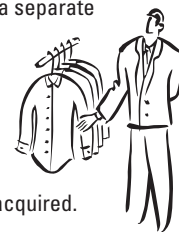
Note: No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

Planning Tip: Most cell phones today can take pictures. Take a picture of all items donated. Keep the electronic pictures for proof the items were in good or better condition at the time they were donated.

Recordkeeping Rules for Charitable Contributions (page 4-19)

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



Limitations on Donation of Property Which Has Increased In Value

Type of Property	Deduction Limited To
Ordinary income property: inventory, donor's creative work, and capital assets held less than one year.	FMV less amount of ordinary income or short-term capital gain amount if property had been sold.
Capital gain property: stocks, bonds, jewelry, coin or stamp collections, and cars and furniture used for personal purposes.	FMV of property.*

* For certain types of contributions, this may be limited. See *Reductions to FMV*, page 4-16, for more information.

Textiles

Bath towel.....	\$2 – \$6
Bedspreads.....	\$8 – \$24
Blankets.....	\$2 – \$15
Curtains.....	\$2 – \$8
Dish towel.....	\$1 – \$2
Drapes.....	\$7 – \$30
Mattress pads.....	\$2 – \$8
Pillows.....	\$2 – \$8
Quilts.....	\$8 – \$24
Rugs.....	\$3 – \$10
Sheets.....	\$2 – \$8
Tablecloth.....	\$3 – \$5
Throw rugs.....	\$3 – \$10
Towels.....	\$2 – \$6

Books, Records, Etc.

CDs.....	\$2 – \$5
DVDs.....	\$2 – \$5
Hard cover books.....	\$2 – \$6
Paperback books.....	\$1 – \$3
Records.....	\$1 – \$2

Toys, Games

Puzzles.....	\$1 – \$2
Board games.....	\$1 – \$2
Stuffed animals.....	\$1 – \$2

Appliances

Air conditioner.....	\$20 – \$90
Dryer.....	\$45 – \$90
Fan.....	\$3 – \$25
Gas stove.....	\$50 – \$125
Heaters.....	\$8 – \$22
Iron.....	\$3 – \$10
Lawn mower.....	\$5 – \$65
Luggage.....	\$5 – \$15
Microwave.....	\$20 – \$40

Miscellaneous

Organ/Piano.....	\$50 – \$200
Pictures.....	\$2 – \$10
Refrigerator.....	\$15 – \$250
Riding mower.....	\$50 – \$300
Toaster.....	\$4 – \$12
Washing machine.....	\$28 – \$150