Date:_____ Donated To:_____ Grand Total FMV:$_____

*Attach receipts from your charity/charities to this worksheet

NONCASH CONTRIBUTIONS

A Taxpayer's Guide

The IRS allows you to deduct the fair market value (FMV) of items donated to charity. The fair market value is the price a typical buyer would pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in good or better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. Use the price ranges below to select a value indicative of the price you paid for the item and its condition. Price range maximum is for higher-end goods in excellent condition. When in doubt, use 20% of the purchase price.

Quantity	Women's Clothing	FMV Low	FMV High	Cost	FMV
	Activewear	$2	$20		
	Bathing Suit	4	12		
	Bathrobes	2.5	12		
	Blouses/Shirts	2.5	15		
	Boots	2	25		
	Coats	10	40		
	Dresses	4	20		
	Evening dress	10	60		
	Foundation Garment	3	8		
	Fur Coat	25	400		
	Gloves	1	5		
	Handbags	2	20		
	Hats	1	8		
	Jackets	4	12		
	Nightgown	4	12		
	Pants Suit	6.5	25		
	Shoes	2	25		
	Skirts	3	8		
	Slacks	3.5	12		
	Slip	1	6		
	Socks	0.5	1.25		
	Suit	6	25		
	Sweater	3.75	15		
				TOTAL	

Quantity	Men's Clothing	FMV Low	FMV High	Cost	FMV
	Activewear	$2	$20		
	Belts	1	6		
	Boots	3	25		
	Hats, gloves	1	5		
	Jackets	7.5	25		
	Coat	15	60		
	Pajamas	2	8		
	Pants/Slacks	5	12		
	Raincoat	5	20		
	Shirts	2.5	12		
	Shoes	3.5	25		
	Shorts	3.5	10		
	Suit/Tuxedo	15	60		
	Sweaters	2.5	12		
	Ties	1	8		
	T-shirts	1	5		
				TOTAL	

Quantity	Children's Clothing	FMV Low	FMV High	Cost	FMV
	Blouse	$2	$8		
	Boots	3	20		
	Coat	4.5	20		
	Dress	3.5	12		
	Jacket	3	25		
	Jeans/Pants	3.5	12		
	Shirts	2	6		
	Shoes	2.5	8.75		
	Skirt	1.5	6		
	Slacks	2	8		
	Snowsuit	4	19		
	Socks	0.5	1.5		
	Sweater	2.5	8		
	Underwear	1	3		
				TOTAL	

Quantity	Appliances	FMV Low	FMV High	Cost	FMV
	Air Conditioner	$20	$90		
	Dryer	45	90		
	Electric stove	75	150		
	Gas stove	50	125		
	Heater	7.5	22		
	Microwave	10	50		
	Refrigerator (working)	75	250		
	TV (color, working)	75	225		
	Washing machine	40	150		
				TOTAL	

Quantity	Household Goods	FMV Low	FMV High	Cost	FMV

Quantity	Furniture	FMV Low	FMV High	Cost	FMV

Quantity		FMV Low	FMV High	Cost	FMV
	Bakeware	$1	$3		
	Bedspread/Quilt	3	24		
	Blanket	3	15		
	Chair/Sofa Cover	15	35		
	Coffeemaker	4	15		
	Curtains	1.5	12		
	Drapes	6.5	40		
	Fireplace Set	20	80		
	Floor Lamp	6	150		
	Glass/Cup	0.5	1.5		
	Griddle	4	12		
	Kitchen Utensils	0.5	1.5		
	Lamp	5	75		
	Mixer/Blender	5	20		
	Picture/Painting	5	200		
	Pillow	2	8		
	Pot/Pan	1	3		
	Sheets	2	8		
	Throw Rug	1.5	12		
	Towels	0.5	4		
				TOTAL	

Quantity		FMV Low	FMV High	Cost	FMV
	Bed (full,queen,king)	$50	$170		
	Bed (single)	35	100		
	Bedroom set (complete)	250	1000		
	Carriage	5	100		
	Chair (upholstered)	25	100		
	Chest	25	95		
	China Cabinet	85	300		
	Clothes Closet	15	50		
	Coffee Table	15	65		
	Crib (w/mattress)	25	100		
	Desk	25	140		
	Dining Room Set (compl.)	150	900		
	Dresser w/mirror	20	100		
	End Table	10	50		
	Folding Bed	20	60		
	High Chair	10	50		
	Kitchen Cabinet	25	75		
	Kitchen Chair	2.5	10		
	Kitchen Set	35	170		
	Mattress (double)	12.5	70		
	Mattress (single)	15	35		
	Playpen	3.75	30		
	Rugs	20	90		
	Secretary	50	140		
	Sleeper sofa (w/mattress)	85	300		
	Sofa	35	200		
	Trunk	5	70		
	Wardrobe	20	100		
				TOTAL	

Quantity	Miscellaneous	FMV Low	FMV High	Cost	FMV
	Answering Machine	$10	$30		
	Bicycle	5	80		
	Board Game	1	3		
	Book (paperback)	0.75	1.5		
	Book (hardback)	1	3		
	Computer Monitor	5	50		
	Computer Printer	5	150		
	Computer System	100	400		
	Copier	40	200		
	DVD	2	5		
	DVD Player/VCR	8	15		
	Edger	5	25		
	Golf Clubs	2	25		
	Ice Skates	3	15		
	Luggage	5	15		
	Mower	25	100		
	Mower (riding)	100	300		
	Radio	7.5	50		
	Roller Blades	3	15		
	Sewing Machine	15	85		
	Stereo	15	75		
	Stuffed Animal	0.5	1		
	Tennis Racket	2	5		
	Typewriter	5	25		
	Umbrella	2	6		
	Vacuum Cleaner	15	65		
				TOTAL	

Quantity	Other	FMV Low	FMV High	Cost	FMV
				TOTAL	