

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
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