



**Change your clothes, Change the world**



## **Guidelines for Tax-deductible donations**

Recycle for Change is a tax-exempt nonprofit under the IRS code 501(c)(3) and accepts donations of men's, women's and children's clothes, shoes and accessories, as well as blankets, bedspreads, sheets, towels, curtains and fabric.

Please note that the donor cannot deduct any amount for a contribution of clothing unless the clothing is in good used condition or better.

If the donor claims a deduction for a contribution of property exceeding \$250 in value, the donor must substantiate that contribution with this contemporaneous written acknowledgement.

If the donor claims a deduction for contributions of property exceeding \$500 in total value, the donor must file form 8283 (Noncash Charitable Contributions) with the IRS.

If the donor claims a deduction for a single item of clothing that exceeds \$500 in value, the donor must file a qualified appraisal with the IRS. Donors should consult a tax advisor in connection with claiming deductions for charitable donations of property.

For more about determining the value of donated goods, see [IRS Publication 561](#).

All values assigned to donations by the donor are to be considered as the donor's estimate, and not as the estimate made by Recycle for Change.

Please see below a valuation guide for your clothes.

Recycle for Change \* 1081 Essex Ave, Richmond CA 94801 \* (510) 932 3839

<http://www.recycleforchange.org> \* [info@recycleforchange.org](mailto:info@recycleforchange.org)

A 501 (c)(3) non-profit organization. Federal ID # 94-3371033

## Valuation Guide

The IRS permits taxpayers to only deduct the **fair market value** of the donated clothing good. The donated items must be in good or better condition. Fair market value is the reasonable price that an ordinary buyer would pay for the item in a regular market situation such as at a flea market, on eBay, or at a thrift shop. Fair market value is thus not the original purchase price.

The following values are based on what such item typically are sold for in thrift stores and are meant as a guideline for the donor when estimating the value of donation to Recycle for Change.

	Women's	Men's	Children's
<b>Clothing</b>			
Shirt or blouse	\$2-12	\$2-8	\$1-6
T-shirt	\$1-6	\$1-6	\$0.50-3
Tank	\$1-6	\$1-6	\$0.50-3
Sweater	\$5-15	\$5-15	\$1-6
Vest	\$3-9	\$3-9	\$1-3
Pants - casual	\$2-10	\$2-10	\$1-6
Pants - dress	\$2-10	\$2-15	\$1-6
Jeans	\$4-21	\$4-21	\$2-10
Short	\$1-9	\$1-9	\$0.50-6
Skirt	\$2-12	-	\$1-6
Dress - everyday	\$3-17	-	\$2-6
Dress - evening	\$10-30	-	-
Suit – two piece	\$5-30	\$10-30	-
Tie	-	\$1-5	-
Sweatshirt	\$2-12	\$2-12	\$1-6
Sweatpants	\$2-12	\$2-12	\$1-6
Sleepwear	\$2-10	\$2-10	\$1-6
Intimate apparel	\$2-10	-	-
Swimwear	\$4-12	\$4-12	\$1-6
Coat	\$7-40	\$7-40	\$3-15
Blazer	\$6-12	\$6-12	\$2-6
Sports coat	\$6-12	\$6-12	\$2-6
<b>Shoes and Accessories</b>			
Shoe/sneaker	\$4-9	\$4-9	\$2-6
Sandal/slipper	\$4-9	\$4-9	\$2-6
Boots	\$6-18	\$7-30	\$2-6
Handbags	\$3-9	-	-
Wallets/purses	\$3-9	\$2-6	-
Belts – cloth/plastic	\$2-6	\$2-6	\$0.50-1.50
Belts – leather	\$5-15	\$5-15	\$3-9
<b>Textiles</b>			
Bath towel	\$2-6		
Bedspread	\$8-24		
Blankets	\$2-15		
Curtains	\$2-8		
Quilts	\$8-24		
Sheets	\$2-8		
Tablecloth	\$3-5		
Towels	\$2-6		