## Making the Most of Now-Cash Charitable Donations

During the year, we all do some closet cleaning and take plastic bags or cardboard boxes of used clothing and household goods to local non-profit organizations or arrange for a truck to come to the home and pickup the items. If you itemize your deductions on your federal income tax return, those donations can be tax-dollar savers. To help you determine the value of your non-cash donations, here are some helpful hints:

Make a list of the donated property, being sure to make a separate list for each bag or box that is donated. At the top of the list, write the name and address of the charity along with the date the donation was made.

Divide the list into several columns and complete as accurately as possible:
! Description of item
! Quantity (number of shirts, slacks, sweaters, etc.)
! Condition of item (new, good, fair or poor)
! Fair market value at the time of the donation
! Date acquired and cost basis (if known)

For alternative sources of valuation guides please visit::
https://satruck.org/Home/DonationValueGuide
https://www.amazinggoodwill.com/donating/donor-guidelines

Below is a list of various items that are usually available at the Salvation Army and Goodwill donation centers with a high-low range of values for items in good condition (means appliances are in working order and clothing or bedding items are clean and not torn). As always, please feel free to call the office and discuss your personal situation with regard to these and other non-cash charitable donations.

| WOMEN'S CLOTHING |  | MEN'S CLOTHING |  | CHILDREN'S CLOTHING |  | FURNITURE |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Blouse | 3-12 | Belts/ties | 3-8 | Blouse/shirt | 2-8 | Chest | 26-99 |
| Bras/slips | 1-6 | Jacket | 8-26 | Boots | 3-21 | China cabinet | 89-311 |
| Coat | 4-41 | Overcoat | 15-62 | Jacket | 3-26 | Convertible sofa | 85-300 |
| Dress | 4-20 | Pajamas | 2-8 | Jeans | 4-12 | Dresser/mirror | 21-104 |
| Jacket | 4-12 | Raincoat | 16-21 | Slacks/skirts | 2-8 | Double bed with |  |
| Nightgown/robe | 4-12 | Shirt | 3-12 | Shoes | 3-9 | mattress | 50-170 |
| Purses | 2-20 | Shoes | 4-26 | Snowsuit | 4-20 | Double mattress | 13-78 |
| Slacks | 4-12 | Slacks | 5-12 | Sweater | 3-8 | End tables (2) | 10-52 |
| Shoes/boots | 2-26 | Sweater | 3-12 | Underwear | 1-4 | Floor lamp | 8-40 |
| Suit | 6-26 | Suit | 16-62 |  |  | Folding bed | 21-62 |
| Sweater | 4-16 |  |  | SPORTING |  | Kitchen cabinet | 26-78 |
|  |  | APPLIANCES |  | GOODS |  | Kitchen table | 25-60 |
| MISC. |  |  |  |  |  | Kitchen chair | 3-10 |
|  |  | Dryer | 47-93 | Bicycle | 15-65 | Piano/organ | 75-200 |
| Christmas tree | 15-50 | Washer | 50-125 | Fishing rod | 5-25 | Rugs | 21-93 |
| Riding mower | 99-311 | Vacuum cleaner | 16-67 | Ice/roller skates | 10-40 | Single bed with |  |
| Lawn mower | 26-104 | Gas stove | 52-130 | Pool table | 20-75 | mattress | 36-104 |
| Elec. Typewriter | 75-200 | Electric stove | 78-156 | Sled | 5-20 | Single mattress | 16-36 |
| B/w television | 25-60 | Air conditioner | 21-93 | Tennis racket | 5-40 | Sofa | 36-207 |
| Color television | 75-225 |  |  |  |  | Stuffed chair | 25-90 |
| Sewing machine | 15-75 | FURNITURE |  | DRY GOODS |  | Waterbed frame | 15-40 |
| Snow blower | 50-150 | SETS |  | Blanket | 3-16 |  |  |
| Books/hardback | 1-3 |  |  | Bedspread | 3-25 | BABY ITEMS |  |
| Books/paper | 3-10 | Bedroom | 75-850 | Curtains | 2-12 |  |  |
| Board games | 1-5 | Dining room | 90-900 | Drapes | 7-41 | Crib/mattress | 25-100 |
| Trunk | 5-70 | Kitchen | 36-176 | Pillows | 2-8 | High chair | 10-50 |
|  |  | Waterbed | 75-325 | Sheets | 2-8 | Playpen | 15-30 |
|  |  |  |  |  |  | Stroller | 10-40 |

Remember these values are a guideline for those items you donate and are based on the condition of the item. Your list(s) and receipt(s) will not be attached to your tax return unless the aggregate total of the items exceeds $\$ 500$, but will be part of your records in the event your tax return is selected for audit.

| A | $\begin{gathered} \text { B } \\ \text { QTY. } \end{gathered}$ | $\begin{gathered} \text { C } \\ \text { FM } \end{gathered}$ | $\begin{gathered} \text { D } \\ \text { TOTAL } \end{gathered}$ | E | F | $\begin{gathered} \text { G } \\ \text { QTY. } \end{gathered}$ | $\begin{gathered} \mathrm{H} \\ \mathrm{FM} \end{gathered}$ | $\begin{gathered} \text { I } \\ \text { TOTAL } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ladies |  |  |  |  | Children's |  |  |  |
| Blouses |  |  |  |  | Blouses |  |  |  |
| Bathrobes |  |  |  |  | Boots |  |  |  |
| Boots |  |  |  |  | Coats |  |  |  |
| Bathing suits |  |  |  |  | Dresses |  |  |  |
| Coats |  |  |  |  | Jackets |  |  |  |
| Dresses |  |  |  |  | Jeans/Pants |  |  |  |
| Evening dresses |  |  |  |  | Snowsuits |  |  |  |
| Fur coats |  |  |  |  | Shirts |  |  |  |
| Handbags |  |  |  |  | Shoes |  |  |  |
| Hats |  |  |  |  | Skirts |  |  |  |
| Jeans/Slacks |  |  |  |  | Slacks |  |  |  |
| Skirts |  |  |  |  | Sweaters |  |  |  |
| Shoes |  |  |  |  |  |  |  |  |
| Slibs/bras |  |  |  |  | MENS |  |  |  |
| Suits |  |  |  |  | CLOTHING |  |  |  |
| Sweaters |  |  |  |  |  |  |  |  |
|  |  |  |  |  | Coats |  |  |  |
|  |  |  |  |  | Jackets |  |  |  |
| DRY GOODS |  |  |  |  | Jeans/Slacks |  |  |  |
|  |  |  |  |  | Shirts-Dress |  |  |  |
| Blankets |  |  |  |  | Shirts-Polo |  |  |  |
| Bedspreads |  |  |  |  | Shoes |  |  |  |
| Curtains |  |  |  |  | Sbort Jackets |  |  |  |
| Drapes |  |  |  |  | Sweater |  |  |  |
| Pillows |  |  |  |  | Suits |  |  |  |
| Sheets |  |  |  |  | Ties/belts |  |  |  |
| Throw rugs |  |  |  |  |  |  |  |  |
| Towels |  |  |  |  | HOUSEHOLD |  |  |  |
|  |  |  |  |  | ITEMS |  |  |  |
| FURNITURE |  |  |  |  |  |  |  |  |
|  |  |  |  |  | Bric-a-brac |  |  |  |
| Chairs/recliners |  |  |  |  | Dishes |  |  |  |
| Loveseats/sofas |  |  |  |  | Glassware |  |  |  |
| Table \& chairs |  |  |  |  | Pots \& dans |  |  |  |
| Other tables |  |  |  |  | Utensils |  |  |  |
| other chairs |  |  |  |  | Lambs |  |  |  |
| Area rugs |  |  |  |  | Mirrors |  |  |  |
| Babv items: |  |  |  |  | Pictures |  |  |  |
| Cribs |  |  |  |  | Sewing |  |  |  |
| High chairs |  |  |  |  | Luggage |  |  |  |
| Plavpens |  |  |  |  | Tovs \& games |  |  |  |
| Strollers |  |  |  |  | Books-hardback |  |  |  |
|  |  |  |  |  | Books- |  |  |  |
| OTHER |  |  |  |  | Magazines |  |  |  |
|  |  |  |  |  | Computer |  |  |  |
|  |  |  |  |  | Printer |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | GARAGE |  |  |  |
| Total column D |  |  |  |  |  |  |  |  |
| Total column I |  |  |  |  | Lawn mowers |  |  |  |
| Grand total |  |  |  |  | Lawn tools |  |  |  |
|  |  |  |  |  | Wheelbarrow |  |  |  |
| Date of |  |  |  |  | Lawn furniture |  |  |  |
| Receint |  |  |  |  | Gas grills |  |  |  |
| Name \& address |  |  |  |  | Small tools |  |  |  |
| of organization |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

