

Donated Goods Valuation Guide

Appliances	Low	High	Dry Goods	Low	High	Furniture (cont.)	Low	High	Women's Items	Low	High
Air conditioner.....	\$ 20	- 90	Bedspreads	\$ 3	- 24	Folding Beds.....	\$ 20	- 60	Bathing suits.....	\$ 4	- 12
Dryer.....	45	- 90	Blankets.....	2.50-	8	Hi riser.....	35	- 75	Bathrobes	2.50-	12
Gas stove	50	- 125	Chair covers	15	- 35	High chair	10	- 50	Blouse.....	2.50-	12
Heaters.....	7.50	- 22	Curtains	1.50-	12	Kitchen cabinets	25	- 75	Boots	2	- 5
Radio	7.50	- 50	Drapes.....	6.50-	40	Kitchen chair.....	2.50-	10	Bras	1	- 3
Refrigerator (working).....	15	- 250	Pillows	2	- 8	Kitchen set.....	35	- 170	Coats	10	- 40
TV (b&w, working).....	25	- 60	Sheets	2	- 8	Mattress (double).....	12.50-	75	Dresses	4	- 19
TV (color, working).....	75	- 225	Throw rugs.....	1.50-	12	Mattress (single).....	15	- 35	Evening dresses.....	10	- 60
Washing machine....	27.50	- 150	Towels.....	0.50-	4	Play-pen	3.75-	30	Foundation garments	3	- 8
			Furniture			Rugs	20	- 90	Fur coats.....	25	- 400
			Bed complete (double).....	\$ 50	- 170	Secretary	50	- 140	Fur hats	7	- 15
Children's Items			Bed complete (single).....	35	- 100	Sofa	35	- 200	Handbags.....	2	- 20
Bicycles	\$ 15	- 65	Bedroom set (complete).....	250	- 1,000	Trunk	5	70	Hats	1	- 8
Blouses.....	2	- 8	Carriage.....	5	- 100	Wardrobe.....	20	- 100	Jackets	4	- 12
Boots	3	- 20	Chest.....	25	- 95				Nightgowns.....	4	- 12
Coats	4.50	- 20	China cabinet.....	85	300	Men's Items			Pants suits.....	6.50	- 25
Dresses	3.50	- 12	Clothes closet.....	15	- 50	Jackets	\$ 7.50	- 25	Shoes	2	- 25
Jackets	3	- 25	Coffee table	15	65	Over coats.....	15	- 60	Skirts.....	3	- 8
Jeans	3.50	- 12	Convertible sofa (with mattress).....	85	- 300	Pajamas.....	2	- 8	Slacks.....	3.50	- 12
Pants	2.50	- 12	Crib (with mattress).....	25	- 100	Pants-shorts	3.50	- 10	Slips.....	1	- 6
Shirts	2	- 6	Desk	25	140	Raincoat	5	- 20	Socks.....	0.40	- 1.25
Shoes	2.50	- 8.75	Dining room set (complete)	150	- 900	Shirts	2.50	- 12	Suits.....	6	- 25
Skirts.....	1.50	- 6	Dresser (with mirror).....	20	- 100	Shoes	3.50	- 25	Sweaters.....	3.75	- 15
Slacks.....	2	- 8	End tables (2).....	10	- 50	Slacks.....	5	- 12			
Snowsuits	4	- 19	Floor lamps.....	7.50	- 40	Suits.....	15	- 60			
Socks	0.50	- 1.50				Sweaters.....	2.50	- 12			
Sweaters.....	2.50	- 8				Swim trunks.....	2.50	- 8			
Underwear.....	1	- 3.50				Tuxedo.....	10	- 60			
						Under-shirts.....	1	- 3			
						Under-shorts.....	1	- 3			



Caution: The valuation ranges above were obtained from the Salvation Army website (www.salvationarmyusa.org) and are presented only as general guidelines. Other charities also provide valuation guides, some at the local or regional level (i.e. some local regional offices of Goodwill Industries maintain lists of common prices that they charge in the retail stores). A charitable deduction for noncash items typically is the fair market value (FMV) of the goods donated. It is the taxpayer's responsibility to document the FMV of each item donated. The FMV of used household goods, clothing and other personal items is usually much less than the original cost of the items and dependent upon the condition and usefulness of the items donated. See Publication 561, *Determining the Value of Donated Property* for more information.