

## Non-Cash Charitable Contributions Worksheet

Client \_\_\_\_\_ Tax Year \_\_\_\_\_

For each noncash contribution, taxpayers are required to retain the following documents: a receipt from the charity, purchase price of the donated items, the general condition of the donated property, and method for determining the value of their contribution. A tax deduction is generally equal to the fair market value of the items donated, which is usually much lower than the original purchase price (depending on the whether the items were purchased new or used). This worksheet has been provided to help you determine the value of your noncash contributions. The values on this worksheet are based on valuation ranges provided by the Salvation Army<sup>1</sup> and are intended to be used as general guidelines. Amounts should be adjusted upward or downward based on your actual assessment of condition of each item.

We recommend one worksheet per donation and that you keep it with the receipt from the charitable organization as part of your tax return documentation for that contribution. Space has been provided at the end of the worksheet to record additional information to complete your documentation for the donated items.

Of course, if you have any questions, do not hesitate to contact us anytime. We appreciate the opportunity to be of service.

LADIES' CLOTHING	Qty	Good	Qty	Better	Qty	Excellent	Total
blouse		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
bathrobes		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
boots		\$ 2.15		\$ 3.70		\$ 5.25	\$ -
bras & underwear		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
bathing suits		\$ 4.25		\$ 8.43		\$ 12.60	\$ -
coats		\$ 1.55		\$ 21.78		\$ 42.00	\$ -
dresses		\$ 4.25		\$ 12.10		\$ 19.95	\$ -
evening dresses		\$ 10.55		\$ 36.78		\$ 63.00	\$ -
fur hats		\$ 7.35		\$ 11.55		\$ 15.75	\$ -
fur coats		\$ 26.25		\$ 223.13		\$ 420.00	\$ -
handbags		\$ 2.10		\$ 11.55		\$ 21.00	\$ -
hats		\$ 1.05		\$ 4.73		\$ 8.40	\$ -
jackets		\$ 4.20		\$ 8.40		\$ 12.60	\$ -
nightgowns		\$ 4.20		\$ 8.40		\$ 12.60	\$ -
pant suits		\$ 6.90		\$ 16.58		\$ 26.25	\$ -
socks / stockings		\$ 0.45		\$ 0.90		\$ 1.35	\$ -
suits		\$ 6.30		\$ 16.28		\$ 26.25	\$ -
shoes		\$ 2.10		\$ 14.18		\$ 26.25	\$ -
skirts		\$ 3.15		\$ 5.78		\$ 8.40	\$ -
sweaters		\$ 3.15		\$ 9.45		\$ 15.75	\$ -
slips		\$ 1.05		\$ 3.68		\$ 6.30	\$ -
slacks		\$ 3.70		\$ 8.15		\$ 12.60	\$ -
sweat shirts / pants		\$ 1.00		\$ 5.50		\$ 10.00	\$ -
MEN'S CLOTHING	Qty	Good	Qty	Better	Qty	Excellent	Total
casual wear jackets: fabric		\$ 7.90		\$ 17.08		\$ 26.25	\$ -
casual wear jackets: leather		\$ 15.75		\$ 47.25		\$ 78.75	\$ -
over coats		\$ 15.75		\$ 39.38		\$ 63.00	\$ -
pajamas		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
pants - shorts		\$ 3.70		\$ 7.10		\$ 10.50	\$ -
raincoats		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
suits		\$ 15.75		\$ 39.38		\$ 63.00	\$ -

dress slacks		\$ 5.25		\$ 8.93		\$ 12.60	\$ -
shirts		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
sweaters		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
shoes		\$ 3.70		\$ 14.98		\$ 26.25	\$ -
swim trunks		\$ 2.65		\$ 5.53		\$ 8.40	\$ -
sport coats		\$ 8.40		\$ 30.45		\$ 52.50	\$ -
tuxedo		\$ 10.50		\$ 36.75		\$ 63.00	\$ -
under shirts / under shorts		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
sweat shirts / pants		\$ 1.00		\$ 5.50		\$ 10.00	\$ -
belts - ties		\$ 3.15		\$ 5.78		\$ 8.40	\$ -
<b>CHILDREN'S CLOTHING</b>	<b>Qty</b>	<b>Good</b>	<b>Qty</b>	<b>Better</b>	<b>Qty</b>	<b>Excellent</b>	<b>Total</b>
blouses		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
boots		\$ 3.15		\$ 12.08		\$ 21.00	\$ -
coats		\$ 4.75		\$ 12.88		\$ 21.00	\$ -
dresses		\$ 3.70		\$ 8.15		\$ 12.60	\$ -
jackets		\$ 3.15		\$ 14.70		\$ 26.25	\$ -
jeans		\$ 3.70		\$ 8.15		\$ 12.60	\$ -
pants		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
snowsuits		\$ 4.20		\$ 12.08		\$ 19.95	\$ -
shoes		\$ 2.65		\$ 5.93		\$ 9.20	\$ -
skirts		\$ 1.60		\$ 3.95		\$ 6.30	\$ -
sweaters		\$ 2.65		\$ 5.53		\$ 8.40	\$ -
slacks		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
shirts		\$ 2.10		\$ 4.20		\$ 6.30	\$ -
socks		\$ 0.55		\$ 1.08		\$ 1.60	\$ -
underwear		\$ 1.05		\$ 2.38		\$ 3.70	\$ -
<b>DRY GOODS</b>	<b>Qty</b>	<b>Good</b>	<b>Qty</b>	<b>Better</b>	<b>Qty</b>	<b>Excellent</b>	<b>Total</b>
blankets		\$ 2.65		\$ 5.53		\$ 8.40	\$ -
bedspreads		\$ 3.15		\$ 14.18		\$ 25.20	\$ -
chair covers		\$ 15.75		\$ 26.25		\$ 36.75	\$ -
curtains		\$ 1.60		\$ 7.10		\$ 12.60	\$ -
drapes		\$ 6.90		\$ 24.45		\$ 42.00	\$ -
pillows		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
sheets		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
throw rugs		\$ 1.60		\$ 7.10		\$ 12.60	\$ -
towels		\$ 0.55		\$ 2.38		\$ 4.20	\$ -
<b>HOUSEWARES &amp; SMALL APPLIANCES</b>	<b>Qty</b>	<b>Good</b>	<b>Qty</b>	<b>Better</b>	<b>Qty</b>	<b>Excellent</b>	<b>Total</b>
broiler ovens		\$ 15.75		\$ 21.00		\$ 26.25	\$ -
mixer / blender		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
toaster		\$ 6.30		\$ 11.03		\$ 15.75	\$ -
coffee maker		\$ 7.90		\$ 17.08		\$ 26.25	\$ -
microwave		\$ 31.50		\$ 55.13		\$ 78.75	\$ -
dinner plates - each		\$ 0.55		\$ 0.80		\$ 1.05	\$ -
saucers - each		\$ 0.35		\$ 0.58		\$ 0.80	\$ -
cups - each		\$ 0.40		\$ 0.63		\$ 0.85	\$ -
glasses - each		\$ 0.20		\$ 0.25		\$ 0.30	\$ -
flatware - place setting of 4 pieces		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
soup bowls		\$ 0.35		\$ 0.58		\$ 0.80	\$ -
serving dishes		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
misc. cooking utensils		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
misc. serving utensils		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
misc. cutting utensils		\$ 1.05		\$ 2.10		\$ 3.15	\$ -





**Date of contribution** \_\_\_\_\_

<sup>1</sup>Valuation guidance is also available from IRS. See Publication 561, Determining the Value of Donated Property, which can be viewed online at <http://www.irs.gov/publications/p561/> or downloaded as a PDF at <http://www.irs.gov/pub/irs-pdf/p561.pdf>.