

Non Cash Charity

Please note that the IRS requires you to "list" the items donated, giving the name & location of the charity, the date of donation & value at the date of donation.

In order to make this a less daunting task for bags of clothing donations, I have set up a sample of the Salvation Army valuation form filed in according to IRS guidelines. As the IRS uses the Salvation Army valuation as their "Bible" this method is acceptable to them on audit. Please fill in one blank for each bag of donated items with the name of the charity, the location, the approximate date of donation, circle the items, note the number of each item donated & multiply by the high amount. I am happy to email the blank and sample to you.

For toy, food, school supply, and etc drives please try to keep a copy of the "request letter" or "school flyer" then list the date of donation, address of the drop location, general description of items donated and amount spent. I would recommend that you keep the receipts for these items with your other tax receipts & attach it to the "request letter" or "school flyer".



In Good Condition @ 2/10/68 #1

*** Use a DAK FM - Copy's Scans better**

VALUATION GUIDE FOR ITEMS DONATED TO THE SALVATION ARMY

THE SALVATION ARMY ADULT REHABILITATION CENTER

How Federal Income tax regulations require donors claiming deductions for charitable contributions consisting of property other than cash worth more than \$500 to file Internal Revenue Service Form 8283, "Noncash Charitable Contributions", where the donor's charitable contribution, other than publicly traded securities, exceeds \$5,000 (including similar property) contributed to one or more charitable organizations, the donor charitable organization must acknowledge the contribution on the Form 8283. In addition, donor charitable organizations are required to file Internal Revenue Service Form 8282, "Donor Information Return", when they dispose of charitable property the receipt of which they have acknowledged on a Form 8283. See its publication, 911 Revised November 1985 - "Determining the Value of Donated Property".

The following is a list of the average prices in our thrift stores if the items are in good condition. New or expensive items would be higher and damaged materials less. List in for your guidance only. These are, of course, variable such as, condition, age, antique value, cleanliness, repair needs, value when new.

Price

Category	Item	Low	High
LADIES CLOTHING	Blouse	2.50	12.00
	Bathrobe	2.50	12.00
	Boots	2.00	5.00
	Blouse	1.00	3.00
	Bathing Suite	4.00	12.00
	Coat	10.00	40.00
	Evening Dresses	4.00	18.00
	Fur Hat	10.00	80.00
	Fur Coat	7.00	15.00
	Foundation Garments	25.00	400.00
	Handbags	3.00	8.00
	Hats	2.00	20.00
	Jackets	1.00	8.00
	Nightgowns	4.00	12.00
	Pant Suits	4.00	12.00
MEN'S CLOTHING	Jackets	7.50	25.00
	Over Coats	15.00	80.00
	Palmanas	2.00	8.00
	Paints-shorts	2.00	8.00
	Raincoat	3.50	10.00
	Suits	5.00	20.00
	Shirts	2.50	12.00
	Sweaters	2.50	12.00
	Shoes	3.50	25.00
	Swim Trunks	2.50	8.00
	Tuxedo	10.00	80.00
	Under-shirts	1.00	3.00
	Under-shorts	1.00	3.00
	Under-Ties	3.00	8.00
	CHILDREN'S CLOTHING	Blouses	2.00
Boats		3.00	20.00
Coats		4.50	20.00
Dresses		3.50	12.00
Jackets		3.00	25.00
Jeans		3.50	12.00
Pants		2.50	12.00
Snowsuits		2.50	19.00
Suits		1.50	8.00
Sweaters		2.50	8.00
Shirts		2.00	8.00
Shirts		2.00	8.00
Socks		.50	1.50
Underwear		1.00	3.50
COMPLETE SETS		Bathroom Set (complete)	250.00
	Dining Room Set (complete)	150.00	600.00
	Kitchen Set	35.00	170.00
	Air Conditioner	20.00	80.00
	Bar	30.00	75.00
	Bar Stools	10.00	20.00
	Bed Complete (double)	50.00	170.00
	Bed Complete (single)	35.00	100.00
	Bicycle	15.00	85.00
	Chest	25.00	95.00
	Clothes Chest	15.00	60.00
	Clothes Cabinet	85.00	300.00
	Convertible Sofa (with mattress)	85.00	300.00
	Crib (with mattress)	25.00	100.00
	Carriage	5.00	100.00
Coffee Table	15.00	80.00	
Dresser with Mirror	25.00	100.00	
Dark	25.00	140.00	
Dryer	45.00	80.00	
Electric Stove (working)	75.00	150.00	
End Table (2)	10.00	50.00	
Figurines	50.00	150.00	
Fire Place Set	30.00	90.00	
Floor Lamps	7.50	40.00	
Folding Beds	20.00	80.00	
Gas Stove	50.00	125.00	
Hoatler	7.50	22.00	
High Chair	10.00	60.00	
Ht. Chair	35.00	75.00	
Kitchen Chair	2.50	10.00	
Kitchen Cabinets	25.00	75.00	
Kitchen Table	25.00	80.00	
Mattress (double)	35.00	75.00	
Mattress (single)	15.00	35.00	
Organ Console	75.00	200.00	
FURNITURE (continued)	Piano	75.00	200.00
	Pictures & Paintings	5.00	200.00
	Ping Pong Table	15.00	40.00
	Play-Pan	15.00	30.00
	Pool Table	20.00	75.00
	Rugs	20.00	90.00
	Refrigerator (working)	75.00	250.00
	Radio	7.50	50.00
	Record Player (stereo)	30.00	80.00
	Record Player (mono)	30.00	80.00
	Sewing Machine	15.00	75.00
	Secretary	50.00	140.00
	Sofa	35.00	200.00
	T.V. (B/W working)	25.00	80.00
	T.V. (Color working)	75.00	225.00
Trunk	5.00	70.00	
Typewriter	7.50	22.50	
Upholstered Chair	25.00	75.00	
Vac Cleaner (working)	10.00	35.00	
Washing Machine (working)	50.00	150.00	
Wardrobe	20.00	100.00	
Waterbed Frame	15.00	40.00	
Waterbed Headboard	30.00	80.00	
Waterbed Complete	150.00	325.00	
MISC. EQUIPMENT	Adding Machine	20.00	75.00
	Christmas Trees	15.00	50.00
	Broiler Oven	15.00	25.00
	Capiler	100.00	200.00
	Home Computer	150.00	500.00
	Minograph Machine	100.00	200.00
	Mikar	5.00	20.00
	Mannequins	25.00	200.00
	Mower (riding)	100.00	250.00
	Mower (push)	10.00	100.00
	Power Edger	5.00	25.00
	Roller	25.00	80.00
	Snow Blower	60.00	150.00
	Telephone Answering Machine	25.00	75.00
	Typewriter	7.50	35.00
Vac Cleaner (working)	20.00	80.00	
Wigs	5.00	25.00	

22 \$390

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
▶ See separate instructions.

OMB No. 1545-0008

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities — List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property — If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	BIG BROTHERS BIG SISTER OF LONG ISLAND 17 ACORN LANE LEVITTOWN NY 11756	10 BAGS ASSORTED CLOTHING 2 RECEIPTS: 5/17/07 & 11/15/07
B	MONTAUK LIBRARY MONTAUK HIGHWAY - ROUTE 27 MONTAUK NY	2 BAGS/BOXES HARDCOVER & PAPERBACK BOOKS 9/29/07-11/23/07
C	SOUTHWOODS MIDDLE SCHOOL - TOYS\TOILETRIES FOR IRAQ 99 PELL LANE SYOSSET NY 11791	TOILETRIES- ONGOING THROUGH APRIL 2007
D	SYOSSETT HS - SCHOOL SUPPLIES DRIVE SOUTHWOODS ROAD SYOSSET NY 11791	NEW SCHOOL SUPPLIES-PURCHASED & DONATED IN SEPTEMBER
E	SYOSSETT HS - THANKSGIVING FOOD DRIVE SOUTHWOODS ROAD SYOSSET NY 11791	CANNED & BOXED FOODS PURCHASED & DONATED IN NOVEMBER

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

(c) Date of the contribution	(d) Date acquired by donor (mo., yr)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A Various	Various	Purchase	20,000.	4,000.	Thrift shop value
B Various	Various	Purchase	1,500.	300.	Thrift shop value
C Various	Various	Purchase	100.	100.	Present value
D Various	Various	Purchase	50.	50.	Present value
E Various	Various	Purchase	20.	20.	Present value

Part II Partial Interests and Restricted Use Property — Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite)

City or town

State ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than donee organization, having actual possession of the property ▶ _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Yes	No