

## Valuation Guide

In general, taxpayers who itemize are entitled to deduct the value of goods donated to qualified religious, charitable, educational, governmental, or other philanthropic organizations.

The rules governing valuation, substantiation, record keeping, and reporting can be quite complex. Therefore, we recommend obtaining IRS Publications 526 and 561 and/or consulting a tax advisor if your situation so warrants.

Answers to some of the more commonly asked questions are provided below.

### Can Goodwill place a value on my non-cash charitable contribution for me?

No. The IRS requires the donor to assign values. Some acceptable methods are estimated resale value, replacement cost, or qualified appraisal. Regardless of the method used, consideration should be given to the age, condition, quality, style, and use of the donated articles.

**What documentation should I obtain at the time of my donation?** A receipt from the donee should be obtained specifying the name of the organization, date, and location of the contribution as well as a description of the donated property. Goodwill Industries of Western Connecticut provides all donors with donation receipts at the time of donation.

**I lost my donation receipt. Can Goodwill give me another copy?** Unfortunately, Goodwill cannot give duplicate copies of donation receipts. With the large volume of donations we take in we are simply unable to keep records.

**What forms will I have to file with my tax return?** If the total deduction for non-cash charitable contributions is \$500 or less, you may claim the entire amount on Schedule A. If it is over \$500, you will need to fill out the applicable sections of Form 8283 to support your Schedule A amount.

### Does the rule for substantiating single contributions of \$250 or more apply to non-cash contributions as well?

Yes. Fortunately, Goodwill donation receipts meet all the additional documentation requirements.

**Resale values** - This is merely a guideline to assist you, the donor, in determining values for your own items. You must take into consideration the quality and condition of your items when determining a value. **A new federal law passed in August of 2006 requires that all items be in good condition to qualify for a tax deduction.**

#### Women's Clothing

Bathing Suits	\$4.00 to \$6.00
Dresses	\$7.00 to \$12.00
Dresses (Formal)	\$50.00 to \$100.00
Coats	\$15.00 to \$40.00
Windbreakers	\$10.00 to \$15.00
Fur/Leather Coats	\$25.00 to \$400.00
Pajamas/Robes	\$4.00 to \$12.00
Pants	\$6.00 to \$10.00
T-Shirts	\$1.00 to \$6.00
Shirts	\$4.00 to \$8.00
Shorts	\$4.00 to \$8.00
Skirts	\$5.00 to \$8.00
2-Piece Suits	\$13.00 to \$20.00
Sweaters	\$6.00 to \$9.00
Blazers	\$8.00 to \$12.00

#### Children's Clothing

Shirts	\$4.00 to \$7.00
Sweaters	\$4.00 to \$7.00
Pants	\$4.00 to \$7.00
Shorts	\$4.00 to \$7.00
Skirts	\$4.00 to \$7.00
Dresses	\$6.00 to \$8.00
2-Piece Suits	\$8.00 to \$10.00
Pajamas	\$4.00 to \$6.00
Bathing Suits	\$4.00 to \$6.00
Jackets	\$6.00 to \$10.00
Coats	\$8.00 to \$10.00
Snowsuits	\$6.00 to \$9.00

#### Men's Clothing

Coats	\$15.00 to \$75.00
Windbreakers	\$10.00 to \$15.00
Blazers	\$10.00 to \$25.00
T-Shirts	\$1.00 to \$6.00
Pants	\$6.00 to \$10.00
Shirts	\$4.00 to \$8.00
Shorts	\$4.00 to \$7.00
2-Piece Suits	\$35.00 to \$50.00
Sweaters	\$6.00 to \$9.00

#### Personal Accessories

Belt	\$3.00 to \$8.00
Gloves	\$2.00 to \$5.00
Hosiery	\$1.00 to \$3.00
Scarf	\$2.00 to \$5.00
Socks	\$0.50 to \$2.00
Suspenders	\$2.00 to \$5.00
Tie	\$3.00 to \$8.00
Umbrella	\$3.00 to \$6.00
Hats	\$2.00 to \$10.00

#### Shoes

Shoes	\$6.00 to \$12.00
Boots	\$6.00 to \$25.00
Sneakers	\$6.00 to \$15.00
Sandals	\$2.00 to \$6.00
Golf Shoes	\$6.00 to \$12.00
Skates	\$8.00 to \$12.00

#### Furniture

Bookcases	\$5.00 to \$20.00
Sofas	\$25.00 to \$400.00
Chairs	\$5.00 to \$50.00
Armoire	\$20.00 to \$50.00
Dressers	\$25.00 to \$75.00
Tables	\$5.00 to \$100.00

#### Electronic Toys

Dolls	\$3.00 to 8.00
Board Games	\$3.00 to 8.00
Gameboys	\$10 to \$20.00
Handheld Video Games	\$3.00 to \$10.00
Radio Controlled Toys	\$5.00 to \$12.00
Video Game Consoles	\$10.00 to \$30.00

#### Electronics

Blender	\$8.00 to \$15.00
Bread Maker	\$6.00 to \$10.00
Can Opener	\$3.00 to \$8.00
Coffee Maker	\$6.00 to \$10.00
Food Processor	\$8.00 to 12.00
Foreman Grill	\$8.00 to \$15.00
Griddle	\$6.00 to \$12.00
Ice Cream Maker	\$6.00 to \$12.00
Juicer	\$6.00 to \$12.00
Microwave	\$15.00 to \$25.00
Mixer	\$6.00 to \$20.00
Popcorn Maker	\$3.00 to \$8.00
Rotisserie	\$15.00 to \$25.00
Toaster	\$4.00 to \$12.00

#### Wares

Glassware	\$0.50 to \$3.50
Cups	\$0.50 to \$1.00
Vases	\$3.00 to \$8.00
Plates & Bowls	\$0.50 to \$3.00
Figurines	\$1.00 to \$5.00
Porcelain Doll	\$6.00 to \$10.00
Music Box	\$3.00 to \$8.00
Silk Flowers	\$1.00 to \$3.00
Pots & Pans	\$2.00 to \$12.00
Coffee Pot	\$2.00 to \$5.00
Utensils	\$0.50 to \$3.00
Salt & Pepper Shakers	\$2.00 to \$5.00

#### Home Appliances

Clocks	\$3.00 to \$8.00
Irons	\$6.00 to \$10.00
Chandeliers	\$25.00 to \$75.00
Lamps	\$4.00 to \$12.00
Vacuums	\$10.00 to \$30.00

#### Linens

Blankets	\$4.00 to \$6.00
Sheets	\$2.00 to \$8.00
Sheet Sets	\$6.00 to \$20.00
Comforters	\$8.00 to \$15.00
Pillow Sham	\$2.00 to \$4.00
Sleeping Bag	\$6.00 to \$10.00
Baby Blanket	\$1.00 to \$3.00
Shower Curtain	\$2.00 to \$5.00
Bath Rugs	\$1.00 to \$3.00
Curtains	\$5.00 to \$10.00
Drapes	\$8.00 to \$15.00
Valances	\$2.00 to \$8.00
Towels	\$0.50 to \$8.00
Dinner Napkin	\$0.50 to \$2.00
Placemats	\$0.25 to \$2.00
Table Cloths	\$1.00 to \$8.00

#### Home Audio & Video

DVD Player	\$20.00 to \$40.00
VCR	\$15.00 to \$20.00
Stereo Receiver	\$30.00 to \$75.00
Cassette Player	\$20.00 to \$30.00
CD Players	\$20.00 to \$75.00
Stereo System	\$35.00 to \$100.00
<b>Televisions</b>	
Black & White	\$6.00 to 10.00
Color 13" to 36"	\$15.00 to \$65.00
Projection	\$100.00 to \$500.00

#### Computers

CPU	\$50.00 to \$150.00
Laptop	\$75.00 to \$175.00
Monitor	\$15.00 to \$35.00
Printer	\$15.00 to \$30.00
Scanner	\$10.00 to \$20.00

#### Books & Media

Softcover	\$0.50 to \$2.00
Hardcover/Large	\$1.00 to \$5.00
CD/Videotape	\$3.00 to \$5.00
DVD	\$5.00 to \$7.00
Cassette	\$1.00 to \$3.00
Computer Game	\$3.00 to \$5.00
Software	\$3.00 to \$10.00
Console Game	\$1.00 to \$8.00

Boutique prices are higher.