

# NON-CASH CHARITABLE CONTRIBUTIONS WORKSHEET – Tax Year 2009

The following worksheet is a guideline for valuation of non-cash charitable contributions. Typically, the value of your items should be based on what they would normally sell for at a second-hand store. If your item is worth more than the average item, value it higher, but keep in mind that if the IRS questions the value of your donation, you may have to justify it. When valuing items, be sure you consider the condition they are in.

If the value of the donated item is \$250 or more to one charity in one day, you are required to obtain a written receipt from the charity. It must contain name and address of charity, date, location of contribution, a description of the items donated, and whether any goods or services were provided to you in return for the donation. The receipt must be signed by the charity and in your hands no later than the filing date of your return.

**Idea:** Print an extra copy of this list and use it to tally donations you make throughout next year. Values may change, but you'll be ready and organized.

<b>Women's Clothing</b>	Medium Value	Qty	High Value	Qty	TOTAL
Bathing Suits	\$4.00		\$12.00		
Bathrobes	2.50		12.00		
Boots	2.00		5.00		
Bras, Undergarments	1.00		16.00		
Coats	10.00		40.00		
Dresses	4.00		19.00		
Evening Dresses	10.00		60.00		
Fur Coats	25.00		400.00		
Fur Hats	7.00		15.00		
Handbags	2.00		20.00		
Hats	1.00		8.00		
Jackets	4.00		12.00		
Nightgowns	4.00		12.00		
Pant Suits	6.50		25.00		
Shoes	2.00		25.00		
Skirts	3.00		8.00		
Slacks	3.50		12.00		
Slips	1.00		6.00		
Socks	.40		1.25		
Suits	6.00		25.00		
Sweaters	3.00		15.00		
<b>TOTAL VALUES -</b>					

<b>Men's Clothing</b>	Medium Value	Qty	High Value	Qty	TOTAL
Belts – Ties	\$3.00		\$8.00		
Jackets	7.50		25.00		
Overcoats	15.00		60.00		
Pajamas	2.00		8.00		
Pants – Shorts	3.50		10.00		
Raincoats	5.00		20.00		
Shirts	2.50		12.00		
Shoes	3.50		25.00		
Slacks	5.00		12.00		
Suits	15.00		60.00		
Sweaters	2.50		12.00		
Swim Trunks	2.50		8.00		
Tuxedo	10.00		60.00		
Undershirts	1.00		3.00		
Undershorts	1.00		3.00		
<b>TOTAL VALUES -</b>					

<b>Children's Clothing</b>	Medium Value	Qty	High Value	Qty	TOTAL
Blouses	\$2.00		\$8.00		
Boots	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		
Shirts	2.00		6.00		
Shoes	1.50		6.00		
Skirts	1.50		6.00		
Slacks	2.00		8.00		
Snowsuits	4.00		19.00		
Socks	.50		1.50		
Sweaters	2.50		8.00		
Underwear	1.00		3.50		
<b>TOTAL VALUES -</b>					

<b>Furniture and Miscellaneous Items</b>	Medium Value	Qty	High Value	Qty	TOTAL
Air Conditioner	\$20.00		\$90.00		
Bar	30.00		75.00		
Bar Stools	10.00		20.00		
Bed (full/twin)	35.00		170.00		
Bed (king, queen)	35.00		180.00		
Carriage	5.00		100.00		
Chair (upholstered)	25.00		75.00		
Chest	25.00		95.00		
China Cabinet	85.00		300.00		
Clothes Closet	15.00		50.00		
Coffee Table	15.00		65.00		
Convertible Sofa	85.00		300.00		
Crib	25.00		100.00		
Desk	25.00		140.00		
Dresser w/mirror	20.00		100.00		
Dryer	45.00		90.00		
Electric Stove	75.00		150.00		
End Tables	10.00		50.00		
Fireplace Set	30.00		90.00		
Floor Lamps	7.50		40.00		
Folding Beds	20.00		60.00		
Gas Stoves	50.00		125.00		
Heaters	7.50		22.00		
High Chairs	10.00		50.00		
Kitchen Table	25.00		60.00		
Kitchen Cabinet	25.00		75.00		
Kitchen Chair	2.50		10.50		
Mattress (full/twin)	10.00		70.00		
Mattress (king, queen)	20.00		70.00		
Organ Console	75.00		200.00		
Piano	75.00		200.00		
Pictures and Paintings	15.00		40.00		
Ping Pong Table	15.00		40.00		
Play Pens	15.00		30.00		
Pool Tables	20.00		75.00		
Record Player (stereo)	30.00		90.00		
Record Player (parts)	30.00		200.00		
Rugs	20.00		90.00		
Refrigerator	75.00		250.00		
Radio	7.50		50.00		
Rocker/Glider	5.00		120.00		
Sofa	35.00		200.00		
TV (b/w)	25.00		60.00		

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Non-Cash Charitable Contribution Worksheet Courtesy of:

**Nelson & Company, P.S., CPAs**

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TV (color)	75.00		225.00		
Trunk	5.00		70.00		
Wardrobe	20.00		100.00		
Washer	50.00		150.00		
Waterbed (complete)	150.00		325.00		
Waterbed (frame)	15.00		40.00		
Waterbed (headboard)	30.00		90.00		
<b>TOTAL VALUES -</b>					

<b>Sporting Goods</b>	Medium Value	Qty	High Value	Qty	TOTAL
Bicycles	\$15.00		\$65.00		
Fishing Rods	5.00		25.00		
Ice/Roller Skates	10.00		40.00		
Skis	15.00		100.00		
Sleds	5.00		20.00		
Tennis Rackets	5.00		40.00		
Toboggans	15.00		90.00		
<b>TOTAL VALUES -</b>					

<b>Bedding, Linens, Towels</b>	Medium Value	Qty	High Value	Qty	TOTAL
Bedspreads	\$3.00		\$24.00		
Blankets	2.50		8.00		
Chair Covers	15.00		35.00		
Curtains	1.50		12.00		
Drapes	6.50		40.00		
Pillows	2.00		8.00		
Sheets	2.00		8.00		
Throw Rugs	1.50		12.00		
Towels	.50		4.00		
<b>TOTAL VALUES -</b>					

