NON-CASH CHARITABLE CONTRIBUTIONS WORKSHEET – Tax Year 2016

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 and use updated values as they do change from year to year. (Values in shaded boxes have changed since prior year.)

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. Except for publicly traded securities, most donations over $5,000 require a written appraisal.

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.

Women's Clothing	Medium Value	Qty	High Value	Qty	TOTAL
Bathing Suits	$4.00		$12.00		
Bathrobes	2.50		12.00		
Blouse	2.50		12.00		
Boots	2.00		5.00		
Bras, Undergarments	1.00		3.00		
Coats	10.00		40.00		
Dresses	4.00		20.00		
Evening Dresses	10.00		60.00		
Foundation Garments	3.00		8.00		
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	.50		1.25		
Suits	6.00		25.00		
Sweaters	3.75		15.00		
TOTAL VALUES -					

2016 Non-Cash Charitable Contribution Worksheet Courtesy of:
Nelson & Company P.S. CPAs
2010 65th AV West · Fircrest Washington · 98466
PH: 253-752-9522 · FAX: 253-883-4066· **EMAIL**: Firm@DNelsonCPAs.com
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Men's Clothing	Medium Value	Qty	High Value	Qty	TOTAL
Jackets	$7.50		$25.00		
Overcoats	15.00		60.00		
Pajamas	2.00		8.00		
Raincoats	5.00		20.00		
Shirts	2.50		12.00		
Shoes	3.50		25.00		
Shorts	3.50		10.00		
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		
TOTAL VALUES -					

Children's Clothing	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	2.50		8.75		
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		
TOTAL VALUES -					

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Miscellaneous Items	Medium Value	Qty	High Value	Qty	TOTAL
Adding Machines	$10.00		$30.00		
Air Conditioner	20.00		90.00		
Answering Machine	10.00		30.00		
Bakeware	1.00		3.00		
Bar	30.00		75.00		
Bar Stools	10.00		20.00		
Bed (full, queen, king)	50.00		170.00		
Bed (twin)	35.00		100.00		
Bedspreads	3.00		24.00		
Bicycle	5.00		80.00		
Blankets	3.00		15.00		
Board Game	1.00		3.00		
Book – Hardback	1.00		3.00		
Book – Paperback	.75		1.50		
Broiler Ovens	15.00		25.00		
Carriage	5.00		100.00		
CD	2.00		5.00		
Chair (upholstered)	25.00		100.00		
Chair/Sofa Covers	15.00		35.00		
Chest	25.00		95.00		
China Cabinet	85.00		300.00		
Christmas Trees	15.00		50.00		
Clothes Closet	15.00		50.00		
Coffee Maker	4.00		15.00		
Coffee Table	15.00		65.00		
Computer Monitor	5.00		50.00		
Computer Printer	5.00		150.00		
Computer System	100.00		400.00		
Convertible Sofa	85.00		300.00		
Copier	40.00		200.00		
Crib (with mattress)	25.00		100.00		
Curtains	1.50		12.00		
Desk	25.00		140.00		
Dining Room Set	150.00		900.00		
Drapes	6.50		40.00		
Dresser w/mirror	20.00		100.00		
Dryer	45.00		90.00		
DVD	2.00		5.00		
DVD Player/VCR	8.00		15.00		
Edger	5.00		25.00		
SUBTOTAL -					

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End Tables	10.00		50.00		
Fireplace Set	20.00		80.00		
Floor Lamps	6.00		50.00		
Folding Beds	20.00		60.00		
Glass/Cup	.50		1.50		
Golf Clubs	2.00		25.00		
Griddle	4.00		12.00		
Heaters	7.50		22.00		
High Riser	35.00		75.00		
Highchair	10.00		50.00		
Home Computer	150.00		500.00		
Kitchen Cabinet	25.00		75.00		
Kitchen Chair	2.50		10.00		
Kitchen Set	35.00		170.00		
Kitchen Utensils (general)	.50		1.50		
Lamp	5.00		75.00		
Luggage	5.00		15.00		
Mattress (double)	12.50		75.00		
Mattress (single)	15.00		35.00		
Microwave	10.00		50.00		
Mimeograph Machine	100.00		200.00		
Mixer/Blender	5.00		20.00		
Mower	25.00		100.00		
Mower - riding	100.00		300.00		
Organ Console	75.00		200.00		
Piano	75.00		200.00		
Pictures and Paintings	5.00		200.00		
Pillow	2.00		8.00		
Ping Pong Table	15.00		40.00		
Plate	.50		3.00		
Play Pens	3.75		30.00		
Pool Tables	20.00		75.00		
Pot/Pan	1.00		3.00		
Power Edger	5.00		25.00		
Radio	7.50		50.00		
Record Player (parts)	30.00		200.00		
Record Player (stereo)	30.00		90.00		
Refrigerator	75.00		250.00		
Rocker/Glider	5.00		120.00		
Rototiller	25.00		90.00		
Rugs	20.00		90.00		
Skates - Ice	3.00		15.00		
SUBTOTAL -					

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Secretary	50.00		140.00		
Sewing Machine	15.00		85.00		
Sheets	2.00		8.00		
Sleeper Sofa w/mattress	85.00		300.00		
Snow blower	50.00		150.00		
Sofa	35.00		200.00		
Stereo	15.00		75.00		
Stuffed Animal	.50		1.00		
Stove - Electric	75.00		150.00		
Stove - Gas	50.00		125.00		
Tennis Racket	2.00		5.00		
Throw Rugs	1.50		12.00		
Towels	.50		4.00		
Trunk	5.00		70.00		
TV (color)	75.00		225.00		
Typewriter	5.00		25.00		
Umbrella	2.00		6.00		
Vacuum Cleaner	15.00		65.00		
Wardrobe	20.00		100.00		
Washing Machine	40.00		150.00		
Waterbed (complete)	150.00		325.00		
Waterbed (frame)	15.00		40.00		
Waterbed (headboard)	30.00		90.00		
Wigs	5.00		25.00		
TOTAL VALUES -					

Sporting Goods	Medium Value	Qty	High Value	Qty	TOTAL
Bicycles	$5.00		$80.00		
Fishing Rods	5.00		25.00		
Golf Clubs (each)	2.00		25.00		
Ice/Roller Skates	3.00		15.00		
Skis	15.00		100.00		
Sleds	5.00		20.00		
Tennis Rackets	2.00		5.00		
Toboggans	15.00		90.00		
TOTAL VALUES -					

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