



personal touch tax & financial consultants

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DONATION GUIDELINE

IF THERE ARE ANY QUESTIONS PLEASE FEEL FREE TO CALL US FOR ASSISTANCE.
REMEMBER TO ROUND TO THE NEAREST WHOLE DOLLAR.

PLEASE USE THIS GUIDESHEET (BASED ON "GOODWILL / SALVATION ARMY-TYPE ESTIMATES") AS A TOOL TO APPROXIMATE FAIR MARKET VALUE OF VARIOUS ITEMS YOU MAY HAVE DONATED TO CHARITIES. IT LISTS A CONSERVATIVE HIGH AND LOW DOLLAR AMOUNT YOU MAY WISH TO USE FOR TAKING AN ITEMIZED DEDUCTION UNDER THE CHARITABLE DONATIONS SECTION.

WOMENS CLOTHING	LOW	HIGH
BATHING SUITS	4.00	12.00
BATHROBES	2.50	12.00
BLOUSE	2.50	12.00
BOOTS	2.00	5.00
BRAS	1.00	3.00
COATS	10.00	40.00
DRESSES	4.00	19.00
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
PANTS SUIT	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	25.50
SWEATERS	3.75	15.00

MENS CLOTHING	LOW	HIGH
JACKETS	7.50	25.00
OVER COATS	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
UNDER SHIRTS / SHORTS	1.00	3.00

KIDS CLOTHING	LOW	HIGH
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	3.00	12.00
PANTS	2.50	12.00
SHIRTS	2.00	6.50
SHOES	2.50	8.75
SKIRTS	1.50	6.00
SLACKS	2.00	8.00
SNOWSUITS	4.00	19.00
SOCKS	0.50	1.50
SWEATERS	2.50	3.50

ANY SINGLE ITEM YOU ARE DONATING THAT HAS A FAIR MARKET VALUE OF \$500 OR MORE MUST STATE HOW THE ITEM WAS ACQUIRED, WHEN IT WAS ACQUIRED, THE ORIGINAL COST, AND THE METHOD USED TO DETERMINE VALUE.



TAX PREP



TAX PLANNING



CONSULTING



RECORD KEEPING



PAYROLL



TRAINING



REPRESENTATION



SCAN & ARCHIVE

FURNITURE	LOW	HIGH
AIR CONDITIONER	20.00	90.00
BED COMPLETE (DOUBLE)	50.00	170.00
BED COMPLETE (SINGLE)	35.00	100.00
BICYCLES	15.00	65.00
CHEST	25.00	95.00
CLOTHES CLOSET	15.00	50.00
CHINA CABINET	85.00	300.00
CONVERTIBLE SOFA	85.00	300.00
CRIB W/ MATTRESS	25.00	100.00
CARRIAGE	5.00	100.00
COFFEE TABLE	15.00	65.00
DRESSER W/ MIRROR	20.00	100.00
DESK	25.00	140.00
DRYER	45.00	90.00
FLOOR LAMPS	7.50	40.00
FOLDING BEDS	20.00	60.00
GAS STOVE	50.00	125.00
HEATERS	7.50	22.00
HIGH CHAIR	10.00	35.00
HI RISER	35.00	75.00
KITCHEN CHAIR	2.50	10.00
KITCHEN CABINETS	25.00	75.00
MATTRESS (DOUBLE)	12.50	75.00
MATTRESS (SINGLE)	15.00	35.00
PLAY PEN	3.75	30.00
RUGS	20.00	90.00
REFRIGERATOR (WORKING)	15.00	250.00

FURNITURE (CONTINUED)	LOW	HIGH
RADIO	7.50	50.00
SEWING MACHINE	15.00	75.00
STUDIO COUCH	35.00	85.00
SECRETARY	50.00	140.00
SOFA	35.00	200.00
TV (B/W WORKING)	25.00	60.00
TV (COLOR WORKING)	75.00	225.00
TRUNK	5.00	70.00
UPHOLSTERED CHAIR	25.00	55.00
VACUUM (WORKING)	10.00	35.00
WASHING MACHINE	27.50	150.00
WARDROBE	20.00	100.00
COMPLETE SETS	LOW	HIGH
BEDROOM SET	250.00	1,000.00
DINING ROOM SET	150.00	900.00
KITCHEN SET	35.00	170.00

DRY GOODS	LOW	HIGH
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	0.50	4.00
SKIRTS	1.50	6.00

WHAT EXACTLY IS "FAIR MARKET VALUE?"

IN EFFECT, IT IS THE RE-SALE VALUE OF THE ITEM, OR WHAT A GIVEN BUYER WOULD PAY FOR THE ITEM IN ITS GIVEN STATE. THIS VALUE IS BASED ON SUCH ISSUES AS ITS PHYSICAL CONDITION, ITS AGE, AND IF IT HAS ANY ANTIQUE VALUE.

THUS, THE DIFFERENCE BETWEEN THE HIGH AND LOW FAIR MARKET VALUE FIGURES

REPRESENTS THE DIFFERENCE IN CONDITION OF THE ITEM DONATED. ITEMS THAT ARE IN GOOD TO EXCELLENT CONDITION MAY QUALIFY FOR THE HIGHER FIGURE WHILE THOSE IN FAIR TO POOR CONDITION WOULD LIST AT THE LOWER FIGURE.

THESE DONATIONS CAN ADD UP TO A SIGNIFICANT ITEMIZED DEDUCTION, SO YOU SHOULD KEEP THIS AS A HANDY REFERENCE FOR CURRENT AND FUTURE DONATIONS.

ACCORDING TO THE IRS, YOU SHOULD BE PREPARED TO PROVIDE THE FOLLOWING:

- A DETAILED LIST OF THE ITEMS DONATED, AND THEIR CONDITION.
- NAME AND ADDRESS OF ORGANIZATION TO WHICH YOU MADE THE DONATION.
- PROOF OF RECEIPT OF THE ITEMS FROM THE CHARITABLE ORGANIZATION.



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