



Valuation Guide for Items Donated to The Salvation Army

New 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 noncash charitable contribution, other than publicly traded securities, exceeds \$5,000 (including 'similar property' contributed to one or more charitable organizations), the donee charitable organization must acknowledge the contribution on the form 8283. In addition, donee charitable organizations are required to file Internal Revenue Service Form 8282 'Donee Information return', when they dispose of certain property the receipt of which they have acknowledged on a Form 8283. [See IRS publication 561 (Revised February 2000). 'Determining the Value of Donated Property' for detailed information.]

Appliance	Low	High
Air Conditioner	\$20.00	\$90.00
Dryer	\$45.00	\$90.00
Gas Stove	\$50.00	\$125.00
Heaters	\$7.50	\$22.00
Radio	\$7.50	\$50.00
Refrig. (wkg)	\$15.00	\$250.00
T.V. (B/W Working)	\$25.00	\$60.00
T.V. (Color Working)	\$75.00	\$225.00
Washing Machine (working)	\$27.50	\$150.00
Children	Low	High
Bicycles	\$15.00	\$65.00
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	\$0.50	\$1.50
Sweaters	\$2.50	\$8.00
Underwear	\$1.00	\$3.50
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

Furniture	Low	High
Bed Complete (dbl)	\$50.00	\$170.00
Bed Complete (sgl)	\$35.00	\$100.00
Bedroom Set (Complete)	\$250.00	\$1,000.00
Carriage	\$5.00	\$100.00
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 (with mattress)	\$85.00	\$300.00
Crib (w/mattress)	\$25.00	\$100.00
Desk	\$25.00	\$140.00
Dining Room Set (Complete)	\$150.00	\$900.00
Dresser w/Mirror	\$20.00	\$100.00
End Tables (2)	\$10.00	\$50.00
Floor Lamps	\$7.50	\$40.00
Folding Beds	\$20.00	\$60.00
Hi Riser	\$35.00	\$75.00
High Chair	\$10.00	\$50.00
Kitchen Cabinets	\$25.00	\$75.00
Kitchen Chair	\$2.50	\$10.00
Kitchen Set	\$35.00	\$170.00
Mattress (dbl)	\$12.50	\$75.00
Mattress (sgl)	\$15.00	\$35.00
Play-Pen	\$3.75	\$30.00
Rugs	\$20.00	\$90.00
Secretary	\$50.00	\$140.00
Sofa	\$35.00	\$200.00
Trunk	\$5.00	\$70.00
Wardrobe	\$20.00	\$100.00
Men	Low	High
Jackets	\$7.50	\$25.00
Over Coats	\$15.00	\$60.00
Pajamas	\$2.00	\$8.00
Pants-shorts	\$3.50	\$10.00
Raincoat	\$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	\$1.00	\$3.00
Under-shorts	\$1.00	\$3.00

Women	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 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	\$0.40	\$1.25
Suits	\$6.00	\$25.00
Sweaters	\$3.75	\$15.00