

Tax Resources

■ Charitable Contributions



Which Charitable Contributions Are Deductible?

Contributions are deductible when made to a qualified organization. To verify whether an organization is tax-exempt and eligible to receive tax deductible charitable contributions:

- Ask the organization to provide verification of its charitable status
- Visit the IRS online [Tax Exempt Organization Search](#) tool
- Call the IRS at (877) 829-5500

Qualified Charitable Organizations

Qualified charitable organizations include nonprofit groups that are religious, charitable, educational, scientific, or literary in purpose, or that work to prevent cruelty to children or animals.

Qualified Organizations	Non-qualified Organizations
<ul style="list-style-type: none">• Churches, mosques, temples, synagogues, and other religious organizations• Boys and Girls Scouts of America, Boys and Girls Clubs of America, Red Cross, CARE, Goodwill, Salvation Army, United Way• War veterans' groups• Nonprofit schools, colleges, museums, hospitals and organizations working toward medical cures• Federal, state, and local governments, if gifts are solely for public purposes, including civil defense organizations, nonprofit volunteer fire departments, and public parks facilities• Fraternal orders, if gifts used for qualified charitable purposes	<ul style="list-style-type: none">• Lodges, country clubs, fraternal orders, and similar groups, unless used for charitable purposes• Civic leagues, labor unions, chambers of commerce, and social/sports clubs• Homeowner's associations• Political candidates and organizations• Foreign organizations - excluding contributions to certain Canadian, Mexican, and Israeli organizations

Reference: [IRS Publication 526](#)

Substantiation Requirements for Charitable Contributions

To help substantiate a deduction for the fair market value of used items donated to charity, the taxpayer should take photos of all items donated, and keep a separate list of each item along with:

- The name and address of the charity
- The date each item was donated
- A description of each item
- Fair market value of each item at the time of donation
- The date each item was originally purchased or obtained
- Cost or other basis of each item donated

Tax Resources

■ Fair Market Value Guide for Used Items



NOTE: Use this list as a general guide, as values may vary from case-to-case.

No deduction is substantiated for a charitable contribution of clothing or household items unless the items are in good used condition or better.

Men's Clothing

- Jacket \$8 - \$26
- Overcoat \$16 - \$62
- Pajamas \$2 - \$8
- Raincoat \$5 - \$21
- Shirt \$3 - \$12
- Shoes \$4 - \$26
- Shorts \$4 - \$10
- Slacks \$5 - \$12
- Suit \$16 - \$62
- Sweater \$3 - \$12
- Swim Trunks \$3 - \$8
- Tuxedo \$10 - \$62

Women's Clothing

- Bathing Suit \$4 - \$12
- Bathrobe \$3 - \$12
- Blouse \$3 - \$12
- Boots \$2 - \$5
- Coat \$10 - \$41
- Dress \$4 - \$20
- Evening Dress \$10 - \$62
- Fur Coat \$26 - \$415
- Fur Hat \$7 - \$16
- Handbag \$2 - \$21
- Hat \$1 - \$8
- Jacket \$4 - \$12
- Nightgown \$4 - \$12
- Pants Suit \$7 - \$26
- Shoes \$2 - \$26
- Skirt \$3 - \$8
- Slacks \$4 - \$12
- Suit \$6 - \$26
- Sweater \$4 - \$16

Children's Clothing

- Blouse \$2 - \$8
- Boots \$3 - \$21
- Coat \$5 - \$21
- Dress \$4 - \$12
- Jacket \$3 - \$26
- Jeans \$4 - \$12
- Pants \$3 - \$12
- Shirt \$2 - \$6
- Shoes \$3 - \$9
- Skirt \$2 - \$6
- Slacks \$2 - \$8
- Snowsuit \$4 - \$20
- Sweater \$3 - \$8

Household Goods

- Bakeware \$1 - \$3
- Bedspread/Quilt \$3 - \$25
- Blanket \$3 - \$16
- Chair/Sofa Cover \$16 - \$36
- Coffeemaker \$4 - \$16
- Curtains \$2 - \$12
- Drapes \$7 - \$41
- Fireplace Set \$21 - \$83
- Floor Lamp \$6 - \$52
- Glass/Cup \$0.50 - \$2
- Griddle \$4 - \$12
- Kitchen Utensils \$0.50 - \$2
- Lamp \$5 - \$78
- Mixer/Blender \$5 - \$21
- Picture/Painting \$5 - \$207
- Pillow \$2 - \$8
- Plate \$0.50 - \$3
- Pot/Pan \$1 - \$3

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■ Fair Market Value Guide for Used Items



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Household Goods Cont.

- **Sheets** \$2 - \$8
- **Throw Rug** \$2 - \$12
- **Towel** \$0.50 - \$4

Furniture

- **Bed (full, queen, king)** \$52 - \$176
- **Bed (single)** \$36 - \$104
- **Bedroom Set** \$259 - \$1,037
- **Chair (upholstered)** \$26 - \$104
- **Chest** \$26 - \$99
- **China Cabinet** \$89 - \$311
- **Clothes Closet** \$16 - \$52
- **Coffee Table** \$16 - \$67
- **Crib and Mattress** \$26 - \$104
- **Desk** \$26 - \$145
- **Dining Room Set** \$156 - \$934
- **Dresser with Mirror** \$21 - \$104
- **End Table** \$10 - \$52
- **Folding Bed** \$21 - \$62
- **Hi-Riser** \$36 - \$78
- **High Chair** \$10 - \$52
- **Kitchen Cabinet** \$26 - \$78
- **Kitchen Chair** \$10 - \$52
- **Kitchen Set** \$36 - \$176
- **Mattress (double)** \$13 - \$78
- **Mattress (single)** \$16 - \$36
- **Playpen** \$4 - \$31
- **Rugs** \$21 - \$93
- **Secretary** \$52 - \$145
- **Sleeper Sofa with Mattress** \$88 - \$311
- **Sofa** \$36 - \$207
- **Trunk** \$5 - \$37
- **Wardrobe** \$21 - \$104

Appliances

- **Air Conditioner** \$21 - \$93
- **Color Television** \$78 - \$233
- **Dryer** \$47 - \$93

Appliances Cont.

- **Electric Stove** \$78 - \$156
- **Freezer** \$25 - \$100
- **Gas Stove** \$52 - \$130
- **Heater** \$8 - \$23
- **Microwave** \$10 - \$50
- **Refrigerator** \$78 - \$259
- **Washing Machine** \$41 - \$156

Miscellaneous

- **Bicycle** \$5 - \$83
- **Board Game** \$1 - \$3
- **Book (paperback/hardback)** \$1 - \$3
- **Carriage** \$5 - \$100
- **CD** \$2 - \$5
- **Cell Phone** \$25 - \$100
- **Computer Monitor** \$5 - \$51
- **Computer Printer** \$5 - \$155
- **Computer System** \$104 - \$415
- **Copier** \$41 - \$207
- **DVD** \$2 - \$5
- **DVD Player/VCR** \$8 - \$16
- **Edger** \$5 - \$26
- **eReader** \$10 - \$50
- **Golf Club** \$2 - \$26
- **Ice Skates** \$3 - \$16
- **Luggage** \$5 - \$16
- **Mower** \$26 - \$104
- **Radio** \$8 - \$52
- **Riding Mower** \$104 - \$311
- **Roller Blades** \$3 - \$16
- **Sewing Machine** \$15 - \$88
- **Stereo** \$16 - \$78
- **Stuffed Animal** \$0.50 - \$1
- **Tablet** \$25 - \$150
- **Tennis Racket** \$2 - \$5
- **Typewriter** \$5 - \$26
- **Umbrella** \$2 - \$6
- **Vacuum Cleaner** \$16 - \$67