



THE SALVATION ARMY ADULT REHABILITATION CENTER

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, "Non-cash Charitable Contributions". Where the non-cash charitable contribution, other than publicly traded securities, exceeds \$5,000 including "service property" contributed to one or more charitable organizations, the donor charitable organization must acknowledge the contribution on the Form 8283. In addition, donor charitable organizations are required to file Internal Revenue Service Form 8282, "Donor Information Return", when they dispose of certain property the receipt of which they have acknowledged on a Form 8283. (See IRS publication 5471 "Revised November 1985") "Determining the Value of Donated Property" for detailed information.)

The following is a list of the average prices in our thrift stores if the items are in good condition. New or expensive items would be higher and damaged materials less. List is for your guidance only. There are, of course, variables such as, condition, age, antique value, cleanliness, repair needed and value when new.

<u>LADIES CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
Blouses	2.50	12.00
Bathrobes	2.50	12.00
Boots	2.00	5.00
Bra	1.00	3.00
Bathing Suits	4.00	12.00
Coats	10.00	40.00
Dresses	4.00	18.00
Evening Dresses	10.00	40.00
For Hats	7.00	15.00
For Coats	25.00	400.00
Foundation Garments	3.00	8.00
Handbags	2.00	20.00
Hats	1.00	8.00
Jackets	4.00	12.00
Nightgowns	4.00	12.00
Pant Suits	8.50	25.00
Socks	.40	1.25
Suits	8.00	25.00
Shoes	2.00	25.00
Skirts	3.00	8.00
Sweaters	3.50	15.00
Slips	1.00	8.00
Stocks	3.50	12.00

<u>SPORTING GOODS</u>	<u>LOW</u>	<u>HIGH</u>
Bicycles	15.00	45.00
Fishing Rods	5.00	25.00
Ice Skates	10.00	40.00
Ski	15.00	100.00
Ski	5.00	20.00
Tennis Racket	5.00	40.00
Toboggans	15.00	80.00

<u>MEN'S CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
Jackets	7.50	25.00
Over Coats	15.00	40.00
Pajamas	2.00	8.00
Pants shorts	3.50	10.00
Raincoat	5.00	20.00
Suits	15.00	40.00
Stocks	5.00	12.00
Shirts	2.50	12.00
Sweaters	2.50	12.00
Shoes	3.50	25.00
Suit Trunks	2.50	8.00
Tuxedo	10.00	40.00
Under shirts	1.00	3.00
Under shorts	1.00	3.00
Suits Tie	3.00	8.00

<u>CHILDREN'S CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
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
Sweaters	4.00	18.00
Shoes	2.50	8.75
Skirts	3.50	8.00
Sweaters	2.50	8.00
Stocks	2.00	8.00
Shirts	2.00	8.00
Socks	.50	1.50
Undershirt	1.00	3.50

<u>HOME GOODS</u>	<u>LOW</u>	<u>HIGH</u>
Blankets	2.50	8.00
Bedspreads	3.00	24.00
Chair Cover	15.00	35.00
Curtains	1.50	12.00
Drapes	4.50	40.00
Flowers	2.00	8.00
Shawls	2.00	8.00
Throw Rugs	1.50	12.00
Towels	.50	4.00

<u>COMPLETE SETS</u>	<u>LOW</u>	<u>HIGH</u>
Bedroom Set		
Completed	250.00	1000.00
Dining Room Set		
Completed	150.00	600.00
Kitchen Set	35.00	175.00

<u>FURNITURE</u>	<u>LOW</u>	<u>HIGH</u>
Air Conditioner	20.00	80.00
Bar	30.00	75.00
Bar Stools	10.00	20.00
Bed Complete (double)	50.00	170.00
Bed Complete (single)	35.00	100.00
Bicycles	15.00	45.00
Chest	25.00	85.00
Clothes Chest	15.00	50.00
Coffee Cabinet	85.00	300.00
Convertible Sofa		
With mattress	65.00	300.00
Crib (with mattress)	25.00	100.00
Cupboard	5.00	100.00
Coffee Table	15.00	45.00
Dresser with Mirror	20.00	100.00
Desk	25.00	140.00
Dryer	45.00	80.00
Electric Stove (working)	75.00	150.00
End Table (2)	10.00	50.00
Figurines	50.00	100.00
Five Piece Set	30.00	80.00
Floor Lamp	7.50	40.00
Footstool Bed	20.00	60.00
Gas Stove	50.00	125.00
Hairer	7.50	22.00
High Chair	10.00	50.00
Ht. Box	35.00	75.00
Kitchen Chair	2.50	10.00
Kitchen Cabinet	25.00	75.00
Kitchen Table	25.00	40.00
Mattress (double)	35.00	75.00
Mattress (single)	15.00	35.00
Oven Complete	75.00	200.00

<u>FURNITURE (continued)</u>	<u>LOW</u>	<u>HIGH</u>
Piano	75.00	200.00
Pictures & Paintings	5.00	100.00
Reclining Table	15.00	40.00
Play Pen	15.00	30.00
Pool Table	20.00	75.00
Rugs	20.00	80.00
Refrigerator (working)	75.00	250.00
Radio	7.50	50.00
Record Player (newer)	30.00	80.00
Record Player (vintage)		
Component	30.00	200.00
Sewing Machine	15.00	75.00
Secretary	50.00	140.00
Sofa	35.00	200.00
T.V. (B/W working)	25.00	80.00
T.V. (Color working)	75.00	225.00
Trunk	5.00	70.00
Typewriter	7.50	22.50
Upholstered Chair	25.00	75.00
Vac. Cleaner (working)	10.00	35.00
Washing Machine (working)	50.00	150.00
Wardrobe	20.00	100.00
Waterbed Frame	15.00	40.00
Waterbed Headboard	30.00	90.00
Waterbed Complete	150.00	325.00

<u>MAJOR EQUIPMENT</u>	<u>LOW</u>	<u>HIGH</u>
Adding Machine	20.00	75.00
Christmas Trees	15.00	50.00
Broiler Oven	15.00	25.00
Cupboard	100.00	200.00
Home Computer	150.00	500.00
Minigraph Machine	100.00	200.00
Mixer	5.00	20.00
Merrigans	25.00	200.00
Mower (single)	100.00	250.00
Mower (turf)	10.00	100.00
Power Edge	5.00	25.00
Radiator	25.00	80.00
Snow Blower	50.00	150.00
Telephone Answering Machine	25.00	75.00
Typewriter	7.50	25.00
Vac. Cleaner (working)	20.00	60.00
Wipe	5.00	25.00

Salvation Army Donation Value Guide 2013

Ernst & Young LLP

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