



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 5411 "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>		LOW	HIGH	<u>MEN'S CLOTHING</u>		LOW	HIGH
Blouses		2.50	12.00	Jackets		7.50	25.00
Bathrobes		2.50	12.00	Over Coats		15.00	60.00
Boots		2.00	5.00	Pajamas		2.00	8.00
Bra's		1.00	3.00	Pants shorts		3.50	10.00
Bathing Suits		4.00	12.00	Raincoat		5.00	20.00
Coats		10.00	40.00	Suits		15.00	60.00
Dresses		4.00	15.00	Slacks		5.00	12.00
Evening Dresses		10.00	60.00	Shirts		2.50	12.00
For Hats		7.00	15.00	Sweaters		2.50	12.00
For Coats		25.00	60.00	Shoes		3.50	25.00
Foundation Garments		3.00	8.00	Suits Trunks		2.50	8.00
Handbags		2.00	20.00	Tuxedo		10.00	60.00
Hats		1.00	8.00	Under shirts		1.00	3.00
Jackets		4.00	12.00	Under shorts		1.00	3.00
Nightgowns		4.00	12.00	Suits Tie		3.00	8.00
Pant Suits		8.50	25.00				
Socks		.40	1.25	<u>CHILDREN'S CLOTHING</u>		LOW	HIGH
Suits		8.00	25.00	Blouses		2.00	8.00
Shoes		2.00	25.00	Boots		3.00	20.00
Skirts		3.00	8.00	Coats		4.50	20.00
Sweaters		3.50	15.00	Dresses		3.50	12.00
Slips		1.00	8.00	Jackets		3.00	25.00
Slacks		3.50	12.00	Jeans		3.50	12.00
				Pants		2.50	12.00
<u>SPORTING GOODS</u>				Snowmobile		4.00	15.00
Bicycles		15.00	65.00	Shoes		2.50	8.75
Fishing Rods		5.00	25.00	Socks		1.50	8.00
Ice Skating Skates		10.00	40.00	Sweaters		2.50	8.00
Ski's		15.00	100.00	Slacks		2.00	8.00
Ski's		5.00	20.00	Shirts		2.00	8.00
Tennis Racket		5.00	40.00	Socks		.50	1.50
Toboggans		15.00	60.00	Underwear		1.00	3.50

<u>ANY GOODS</u>	LOW	HIGH	<u>FURNITURE (continued)</u>	LOW	HIGH
Barrels	2.50	8.00	Piano	75.00	200.00
Bedspreads	3.00	24.00	Pictures & Paintings	5.00	100.00
Chair Cover	15.00	35.00	Reclining Table	15.00	40.00
Curtains	1.50	12.00	Play Pen	15.00	30.00
Dresses	4.50	40.00	Pool Table	20.00	75.00
Flowers	2.00	8.00	Rugs	20.00	80.00
Shoes	2.00	8.00	Refrigerator (working)	75.00	250.00
Throw Rugs	1.50	12.00	Radios	7.50	50.00
Tuxedo	.50	4.00	Record Player (new)	30.00	80.00

<u>COMPLETE SETS</u>				
Bedroom Set				
Completed	250.00	1000.00	Record Player (component)	30.00
Dining Room Set			Sewing Machine	15.00
Completed	150.00	600.00	Secretary	50.00
Kitchen Set	35.00	175.00	Sofa	35.00
			T.V. (B/W working)	25.00
<u>FURNITURE</u>			T.V. (Color working)	75.00
Air Conditioner	20.00	80.00	Trunk	5.00
Bar	30.00	75.00	Typewriter	7.50
Bar Stools	10.00	20.00	Upholstered Chair	25.00
Bed Complete (double)	50.00	170.00	Vac. Cleaner (working)	10.00
Bed Complete (single)	35.00	100.00	Washing Machine (working)	50.00
Bicycles	15.00	65.00	Wardrobe	20.00
Chest	25.00	85.00	Waterbed Frame	15.00
Clothes Chest	15.00	50.00	Waterbed Headboard	30.00
Coffee Cabinet	85.00	300.00	Waterbed Complete	150.00
Convertible Sofa				
With mattress	65.00	300.00		
Crib (with mattress)	25.00	100.00		
Cupboard	5.00	100.00		
Coffee Table	15.00	65.00		
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		
Folding Bed	20.00	60.00		
Gas Stove	50.00	125.00		
Hairer	7.50	22.00		
High Chair	10.00	50.00		
Hi Seat	35.00	75.00		
Kitchen Chair	2.50	10.00		
Kitchen Cabinet	25.00	75.00		
Kitchen Table	25.00	60.00		
Mattress (double)	35.00	75.00		
Mattress (single)	15.00	35.00		
Oven Complete	75.00	200.00		

<u>MISC. EQUIPMENT</u>		
Adding Machine	20.00	75.00
Christmas Trees	15.00	50.00
Coffee 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 (cut)	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

Guillaume Favre

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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