#### NON CASH CHARITABLE CONTRIBUTIONS / DONATIONS WORKSHEET.

TAXPAYERS NAME(S):	Insert Tax Year mass	
ENTITY TO WHOM DONATED:	Insert Date Given ===>	

Note: This worksheet is provided as a convenience and aide in calculating most common non cash charitable donations. The source information used is from a Salvation Army "Valuation Guide" published several years ago and updated for assumed inflation. Although the values are believed to be reasonable, there are no guarantees or warranties as to their accuracy. The user assumes all consequences and responsibilities in the event the valuations used here are challenged by the Internal Revenue Service.

Retain this worksheet with your receipts in your tax file. Your receipts should include a reasonably accurate description of items donated.

IMPORTANT! One should prepare a list for EACH separate entity and date donations are made. For example: If one made a donation on July 1st to ARC, and another donation to ARC on Sept. 20th., two separate valuation reports should be made for each date. Likewise, if one made donations to four separate entities, a separate valuation report should be made for each entity.

CLICK HERE. For information on the history, background or why this work sheet came to be.

LADI ES' CLOTHI NG blouse	Quantity	G000		Quantity	Better than Good		Quantity	EXCELLENT		TOTAL	
	0	S	2.65		5	7.63		S	12.60	S	+3
bathrobes		\$	2.65		\$	7.63	9 9	\$	12.60	\$	- 40
boots		\$	2.15		\$	3.70		\$	5.25	\$	
bras & underwear		\$	1.05	3	5	2.10		\$	3.15	\$	
bathing suits		\$	4.25		\$	8.43		5	12.60	\$	- 43
coats		\$	1.55		5	21.78		5	42.00	5	
dresses		\$	4.25		\$	12.10		\$	19.95	\$	23
evening dresses		\$	10.55		S	36.78		S	63.00	\$	
fur hats	20	5	7.35		5	11.55		5	15.75	\$	75
fur coats		5	26.25		5	223.13		5	420.00	S	**
handbags		\$	2.10		\$	11.55		S	21.00	5	-
hats		\$	1.05		\$	4.73		5	8.40	\$	365
ackets		\$	4.20		\$	8.40		\$	12,60	\$	-
nightgowns		\$	4.20		\$	8.40		\$	12.60	5	- 20
pant suits		\$	6.90		\$	16.58	8 10	5	26.25	\$	
socks / stockings		\$	0.45		S	0.90		5	1.35	\$	-
suits		\$	6.30		5	16.28		5	26.25	5	**
shoes		5	2.10		5	14.18		\$	26.25	\$	2.7
skirts	- 0	S	3.15		S	5.78		S	8.40	\$	
sweaters	1	S	3.15		5	9.45	G - 60	S	15.75	S	- 23
sips		5	1.05		5	3.68		5	6.30	S	94.5
slacks	The state of the s	S	3.70		S	8.15		S	12.60	S	100
sweat shirts / pants		\$	1.00		5	5.50		\$	10.00	\$	+50

# **Salvation Army Valuation Guide Spreadsheet**

**David S. MacDonald** 

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