



THE SALVATION ARMY ADULT REHABILITATION CENTER

## **VALUATION GUIDE FOR ITEMS DONATED TO THE SALVATION ARMY**

Non-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 Contribution". Where the non-cash charitable contribution, other than publicly traded securities, exceeds \$5,000 (including "other property" contributed by you or more charitable organizations), the donor charitable organization must acknowledge the contribution on Form 8283. In addition, donor charitable organizations are required to file Internal Revenue Service Form 8285, "Source Information Return", when they dispose of certain property the receipt of which they have acknowledged on a Form 8283. (See IRS publication 541, Revised November 1993, "Determining the Value of Donated Property" for detailed information.)

The following is a list of the average prices to set their values if the items are in good condition. New or expensive items would be higher and damaged materials less. Use this guide only. There are, of course, variables such as: condition, age, antique value, cleanliness, repair needed and value when new.

LADIES' CLOTHING	1,000	\$100	MEN'S CLOTHING
Blooms	2,50	12,00	Jackets
Blouses	2,50	12,00	Over Coats
Boots	2,00	8,00	Pajamas
Breeches	1,00	3,00	Paris shorts
Bunting Suits	4,00	17,00	Ramrods
Capes	10,00	40,00	Trousers
Dresses	4,00	18,00	Satin
Evening Dresses	10,00	60,00	Satin
Fur Hats	7,00	35,00	Satin
Fur Coats	25,00	100,00	Sheets
Foundation Garments	3,00	8,00	Satin Fringe
Gandbags	2,00	10,00	Susette
Hats	1,00	8,00	Under shorts
Jackets	4,00	17,00	Velvet Fins
Magnolias	4,00	17,00	
Point Suits	8,50	35,00	
Socks	.40	1,20	CHILDREN'S
Suits	8,00	32,00	Blouses
Shoes	2,00	8,00	Boots
Skirts	3,00	12,00	Coats
Sweaters	3,50	15,00	Dresses
Traps	1,00	8,00	Jackets
Waists	8,50	35,00	Jumps
			Perfume
<hr/>			
SPORTING GOODS			Waterworks
Bicycles	15,00	60,00	Shoes
Fishing Rods	5,00	20,00	Skins
Ice-Poller Skates	10,00	40,00	Swimming
Skis	15,00	100,00	Socks
Snow	10,00	40,00	Shirts
Tennis Racquet	15,00	60,00	Socks
Volleyballs	15,00	60,00	Underwear

# Salvation Army Donation Value Guide 2013

**M Walker**

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