



# 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      | 60.00       |
| 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      | 80.00       |
| Pajamas               | 2.00       | 8.00        |
| Pants shorts          | 3.50       | 10.00       |
| Raincoat              | 5.00       | 20.00       |
| Suits                 | 15.00      | 80.00       |
| 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      | 80.00       |
| 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     | 800.00      |
| 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      | 85.00       |
| Chest                    | 25.00      | 85.00       |
| Clothes Chest            | 15.00      | 50.00       |
| Chest Cabinet            | 85.00      | 300.00      |
| Convertible Sofa         |            |             |
| With mattress            | 85.00      | 300.00      |
| Crib (with mattress)     | 25.00      | 100.00      |
| Cupboard                 | 5.00       | 100.00      |
| Coffee Table             | 15.00      | 85.00       |
| 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      | 80.00       |
| 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      | 80.00       |
| 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           | 20.00      | 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 Tree              | 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      | 80.00       |
| Wife                        | 5.00       | 25.00       |

# Salvation Army Donation Value Guide 2013

**Ying Liu**



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