

## THE SALVATION ARMY VALUATION GUIDE FOR DONATED ITEMS

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

Furniture	Low	High	Ladies Clothing	Low	High	Mens Clothing	Low	High
Air Conditioner	\$20.00	\$90.00	Blouse	\$2.50	\$12.00	Jackets	\$7.50	\$25.00
Bars	30.00	75.00	Bathrobe	2.50	12.00	Overcoats	15.00	60.00
Bar Stools	10.00	20.00	Boots	2.00	5.00	Pajamas	2.00	8.00
Bed Complete - Double	50.00	170.00	Bra's	1.00	3.00	Pants-Shorts	3.50	10.00
Bed Complete - Single	35.00	100.00	Bathing suits	4.00	12.00	Raincoat	5.00	20.00
Bicycles	15.00	65.00	Coats	10.00	40.00	Suits	15.00	60.00
Chest	25.00	95.00	Dresses	4.00	19.00	Socks	5.00	12.00
Clothes Closet	15.00	50.00	Evening Dresses	10.00	60.00	Shirts	2.50	12.00
China Cabinet	85.00	300.00	Fur Hats	7.00	15.00	Sweaters	2.50	12.00
Conv. Sofa w/ mattress	85.00	300.00	Fur Coats	25.00	400.00	Shoes	3.50	25.00
Crib w/ mattress	25.00	100.00	Foundation Garments	3.00	8.00	Swimsuits	2.50	8.00
Curtains	5.00	100.00	Handbags	2.00	20.00	Tuxedo	10.00	60.00
Coffee Table	15.00	65.00	Hats	1.00	8.00	Under Shirts	1.00	3.00
Dresser w/mirror	20.00	100.00	Jackets	4.00	12.00	Under Shorts	1.00	3.00
Desk	25.00	140.00	Nightgowns	4.00	12.00	Belt's Ties	3.00	8.00
Dryer	45.00	90.00	Paint Suits	6.50	25.00			
Electric Stove (Working)	75.00	150.00	Socks	0.40	1.25			
End Tables	10.00	50.00	Suits	6.00	25.00	Children's Clothing	Low	High
Figurines	50.00	150.00	Shoes	2.00	25.00	Blouses	\$2.00	\$8.00
Fire Place Set	30.00	90.00	Skirts	3.00	8.00	Boots	3.00	20.00
Floor Lamps	7.50	40.00	Sweaters	3.50	15.00	Coats	4.50	20.00
Folding Beds	20.00	60.00	Suits	1.00	8.00	Dresses	3.50	12.00
Gas Stove	50.00	125.00	Socks	3.50	12.00	Jackets	3.00	25.00
Heaters	7.50	22.00				Jeans	3.50	12.00
High Chair	10.00	50.00				Pants	2.50	12.00
High Rear	35.00	75.00	Dry Goods	Low	High	Shirtsuits	4.00	15.00
Kitchen Chair	2.50	10.00	Blankets	\$2.50	\$8.00	Shoes	2.50	8.75
Kitchen Cabinets	25.00	75.00	Bedsprings	3.00	24.00	Skirts	1.50	6.00
Kitchen Table	25.00	60.00	Chair Covers	15.00	35.00	Sweaters	2.50	8.00
Mattress Double	35.00	75.00	Curtains	1.50	12.00	Socks	2.00	8.00
Mattress - Single	15.00	35.00	Drapes	6.50	40.00	Shirts	2.00	6.00
Organ Console	75.00	200.00	Pillows	2.00	8.00	Socks	0.50	1.50
Piano	75.00	200.00	Shirts	2.00	8.00	Underwear	1.00	3.50
Pictures/Paintings	5.00	200.00	Throw Rug	1.50	12.00			
Ping Pong Table	15.00	40.00	Towels	0.50	4.00			
Play Pen	15.00	30.00				Sporting Goods	Low	High
Pool Table	20.00	75.00				Bicycles	\$15.00	\$65.00
Rugs	20.00	90.00	Misc. Equipment	Low	High	Fishing Rods	5.00	25.00
Refrigerator (Working)	75.00	250.00	Adding Machine	\$20.00	\$75.00	Ice/Roller Skates	10.00	40.00
Radio	7.50	50.00	Christmas Tree	15.00	50.00	Skis	15.00	100.00
Record Player (Stereo)	30.00	90.00	Boiler Oven	15.00	25.00	Sleds	5.00	20.00
Record Player (comp-oriental)	30.00	200.00	Copier	100.00	200.00	Tennis Rackets	5.00	40.00
Sewing Machine	15.00	75.00	Home Computer	150.00	500.00	Toboggans	15.00	90.00
Secretary	50.00	140.00	Mimeograph Machine	100.00	200.00			
Sofa	35.00	200.00	Mixer	5.00	20.00			
T.V. (b/w working)	25.00	60.00	Mannequins	25.00	200.00	Complete Sets	Low	High
T.V. (color working)	75.00	225.00	Mower - Riding	100.00	250.00	Bedroom Sets	\$250.00	\$1,000.00
Trunk	5.00	70.00	Mower - Automatic	10.00	100.00	Dining Room Sets	150.00	900.00
Typewriter	7.50	22.50	Power Edger	5.00	25.00	Kitchen Sets	35.00	170.00
Upholstered Chair	25.00	75.00	Recycler	25.00	90.00			
Vacuum Cleaner (Working)	10.00	35.00	Snow Blower	50.00	150.00			
Washing Machine (Working)	50.00	150.00	Answering Machine	25.00	75.00			
Wardrobe	20.00	100.00	Typewriter	7.50	35.00			
Waterbed Frame	15.00	40.00	Vacuum Cleaner	20.00	60.00			
Waterbed Headboard	30.00	90.00	Wigs	5.00	25.00			
Waterbed Complete	150.00	325.00						

New Federal Income Tax regulations require donors claiming deductions for contributions consisting of property other than cash with more than \$500 to file Internal Revenue Service Form 8283, "Notice of Charitable Contribution." Where the Non-cash charitable contribution, other than publicly traded securities, exceeds \$500 (including similar property contributed to one or more charitable organizations), the donee charitable organization must acknowledge the contribution on the Form 8283. In addition, donee charitable organizations are required to file Internal Revenue Service Form 8283, "Donor Information Return," when they dispose of certain property the receipt have acknowledged on a Form 8283. (See IRS Publication 581 (Revised November 1985) "Determining the Value of Donated Property" for detailed information.)

# Salvation Army Valuation Guide 201

**Ying Liu**



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