

**The Salvation Army**  
**Valuation Guide for Donated Items**  
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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 Federal Form 8283, "Non-cash Charitable Contributions." Where the non-cash charitable contribution, other than publicly traded securities, exceeds \$5,000 (including "similar property" contributed to one or more charitable organizations), the donee charitable organizations are required to file Internal Revenue Service Federal Form 8283. In addition, donee charitable organizations are required to file the Internal Revenue Service Federal Form 8282, "Donee Information Return," when they dispose of certain property, the recipient of which they have acknowledged on a Form 8283. (See IRS Publication 561 [Revised October 2007] – "Determining the value of Donated Property" for detailed information.)

The following is a list of the average prices of items held at the Salvation Army thrift stores, if the items are in good condition. New or expensive items would be higher and damaged materials less. The following list is for your guidance only. There are, of course, variables such as condition, age, antique value, cleanliness, repair needed and value when new.

WOMEN'S ITEMS	LOW RANGE (in U.S. dollars)	HIGH RANGE (in U.S. dollars)	QUANTITY	AMOUNT
Blouses	2.50	12.00		
Bathrobes	2.50	12.00		
Boots	2.00	5.00		
Bras	1.00	3.00		
Bathing Suits	4.00	12.00		
Coats	10.00	40.00		
Dresses	4.00	20.00		
Evening Dresses	10.00	60.00		
Fur Hats	7.00	15.00		
Fur 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		
Paint Suits	6.50	25.00		
Socks	.50	1.25		
Suits	6.00	25.00		
Shoes	2.00	25.00		
Skirts	3.00	8.00		
Sweaters	3.75	15.00		
Slips	1.00	6.00		
Slacks	3.50	12.00		

# Salvation Army Donation Value Sheet Valuation Guide

**Rosina Ehmann**

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

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