



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 5411 "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	16.00
Evening Dresses	10.00	40.00
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
Foot Suits	6.50	25.00
Socks	.40	1.25
Suits	6.00	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	40.00

<u>MEN'S CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
Jackets	7.50	25.00
Over Coats	15.00	40.00
Pajamas	2.00	8.00
Pants shorts	3.50	10.00
Raincoat	5.00	20.00
Suits	15.00	40.00
Stocks	5.00	12.00
Shirts	2.50	12.00
Sweaters	2.50	12.00
Shoes	3.50	25.00
Suits Ties	2.50	8.00
Tuxedo	10.00	40.00
Under shirts	1.00	3.00
Under shorts	1.00	3.00
Suits Ties	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	15.00
Shoes	2.50	8.75
Suits	3.50	8.00
Sweaters	2.50	8.00
Stocks	2.00	8.00
Shirts	2.00	8.00
Socks	.50	1.50
Underwear	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
Draper	4.50	40.00
Flowers	2.00	8.00
Shower	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	600.00
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	45.00
Chest	25.00	85.00
Clothes Chest	15.00	50.00
Chest Cabinet	85.00	300.00
Convertible Sofa		
With mattress	65.00	300.00
Crib (with mattress)	25.00	100.00
Cupboard	5.00	100.00
Coffee Table	15.00	45.00
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	60.00
Floor Lamp	7.50	40.00
Folding Bed	20.00	60.00
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	60.00
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	60.00
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 Trees	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
Mower/gas	25.00	200.00
Mower (leaf)	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	60.00
Wipe	5.00	25.00

Salvation Army Donation Value Guide

O. Ray Whittington

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

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Table of Contents Salvation Army Donation Value Guide

1. Understanding the eBook Salvation Army Donation Value Guide
 - The Rise of Digital Reading Salvation Army Donation Value Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Salvation Army Donation Value Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Salvation Army Donation Value Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Salvation Army Donation Value Guide
 - Personalized Recommendations

- Salvation Army Donation Value Guide User Reviews and Ratings
- Salvation Army Donation Value Guide and Bestseller Lists
- 5. Accessing Salvation Army Donation Value Guide Free and Paid eBooks
 - Salvation Army Donation Value Guide Public Domain eBooks
 - Salvation Army Donation Value Guide eBook Subscription Services
 - Salvation Army Donation Value Guide Budget-Friendly Options
- 6. Navigating Salvation Army Donation Value Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - Salvation Army Donation Value Guide Compatibility with Devices
 - Salvation Army Donation Value Guide Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Salvation Army Donation Value Guide
 - Highlighting and Note-Taking Salvation Army Donation Value Guide
 - Interactive Elements Salvation Army Donation Value Guide
- 8. Staying Engaged with Salvation Army Donation Value Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Salvation Army Donation Value Guide
- 9. Balancing eBooks and Physical Books Salvation Army Donation Value Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Salvation Army Donation Value Guide
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Salvation Army Donation Value Guide
 - Setting Reading Goals Salvation Army Donation Value Guide
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Salvation Army Donation Value Guide
 - Fact-Checking eBook Content of Salvation Army Donation Value Guide

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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