

The Salvation Army Valuation Guide for Donated Items

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		

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	LOW RANGE (in U.S. dollars)	HIGH RANGE (in U.S. dollars)	QUANTITY	AMOUNT
Jackets	7.50	25.00		
Over Coats	15.00	60.00		
Pajamas	2.00	8.00		
Pants/Shorts	3.50	10.00		
Raincoats	5.00	20.00		
Suits	15.00	60.00		
Slacks	5.00	12.00		
Shirts	2.50	12.00		
Shorts	3.50	10.00		
Sweaters	2.50	12.00		
Shoes	3.50	25.00		
Swim Trunks	2.50	8.00		
Tuxedo	10.00	60.00		
Under Shirts	1.00	3.00		
Under Shorts	1.00	3.00		

CHILDREN'S ITEMS	LOW RANGE (in U.S. dollars)	HIGH RANGE (in U.S. dollars)	QUANTITY	AMOUNT
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		
Snowsuits	4.00	19.00		
Shoes	2.50	8.75		
Skirts	1.50	6.00		
Sweaters	2.50	8.00		
Slacks	2.00	8.00		
Shirts	2.00	6.00		
Socks	.50	1.50		
Underwear	1.00	3.50		

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HOUSEHOLD GOODS	LOW RANGE (in U.S. dollars)	HIGH RANGE (in U.S. dollars)	QUANTITY	AMOUNT
Bakeware	1.00	3.00		
Blankets	3.00	15.00		
Bedspreads	3.00	24.00		
Chair/Sofa Covers	15.00	35.00		
Coffee Maker	4.00	15.00		
Curtains	1.50	12.00		
Drapes	6.50	40.00		
Fireplace Set	20.00	80.00		
Floor Lamp	6.00	50.00		
Glass/Cup	.50	1.50		
Griddle	4.00	12.00		
Kitchen Utensils	.50	1.50		
Lamp	5.00	75.00		
Mixer/Blender	5.00	20.00		
Pillows	2.00	8.00		
Picture/Painting	5.00	200.00		
Plate	.50	3.00		
Pot/Pan	1.00	3.00		
Sheets	2.00	8.00		
Throw Rugs	1.50	12.00		
Towels	.50	4.00		

FURNITURE/APPLICANES	LOW RANGE (in U.S. dollars)	HIGH RANGE (in U.S. dollars)	QUANTITY	AMOUNT
Air Conditioner	20.00	90.00		
Bed (full, queen, king)	50.00	170.00		
Bed (single)	35.00	100.00		
Bedroom Set (complete)	250.00	1,000.00		
Chair (upholstered)	25.00	100.00		
Chest	25.00	95.00		
Clothes Closet	15.00	50.00		
China Cabinet	85.00	300.00		
Convertible Sofa	85.00	300.00		
Crib (w/mattress)	25.00	100.00		

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Carriage	5.00	100.00		
Coffee Table	15.00	65.00		
Dresser w/mirror	20.00	100.00		
Desk	25.00	140.00		
Dining Room Set (complete)	150.00	900.00		
Dryer	45.00	90.00		
Electric Stove (working)	75.00	150.00		
End Tables	10.00	50.00		
Folding Beds	20.00	60.00		
Gas Stove	50.00	125.00		
Heaters	7.50	22.00		
High Chair	10.00	50.00		
Hi Riser	35.00	75.00		
Kitchen Set	35.00	170.00		
Kitchen Cabinets	25.00	75.00		
Kitchen Chair	2.50	10.00		
Mattress (double)	12.50	75.00		
Mattress (single)	15.00	35.00		
Microwave	10.00	50.00		
Play-Pens	3.75	30.00		
Rugs	20.00	90.00		
Refrigerator (working)	75.00	250.00		
Radio	7.50	50.00		
Secretary	50.00	140.00		
Sleeper Sofa (w/mattress)	85.00	300.00		
Sofa	35.00	200.00		
TV (Color - working)	75.00	225.00		
Trunk	5.00	70.00		
Wardrobe	20.00	100.00		
Washer (working)	40.00	150.00		

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MISCELLANEOUS ITEMS	LOW RANGE (in U.S. dollars)	HIGH RANGE (in U.S. dollars)	QUANTITY	AMOUNT
Answering Machine	10.00	30.00		
Bicycle	5.00	80.00		
Board Game	1.00	3.00		
Book (hardback)	1.00	3.00		
Book (paperback)	.75	1.50		
CD	2.00	5.00		
Computer Monitor	5.00	50.00		
Computer Printer	5.00	150.00		
Computer System	100.00	400.00		
Copier	40.00	200.00		
DVD	2.00	5.00		
DVD Player/VCR	8.00	15.00		
Edger	5.00	25.00		
Golf Clubs	2.00	25.00		
Ice Skates	3.00	15.00		
Luggage	5.00	15.00		
Mower	25.00	100.00		
Mower (riding)	100.00	300.00		
Radio	7.50	50.00		
Roller Blades	3.00	15.00		
Sewing Machine	15.00	85.00		
Stereo	15.00	75.00		
Stuffed Animal	.50	1.00		
Tennis Racket	2.00	5.00		
Typewriter	5.00	25.00		
Umbrella	2.00	6.00		
Vacuum Cleaner	15.00	65.00		