

Donated Goods Valuation Guide

		Low High		Low High		Low High	
Appliances							
Air conditioner.....	\$	20	-	90			
Dryer.....		45	-	90			
Gas stove.....		50	-	125			
Heaters.....		7.50	-	22			
Radio.....		7.50	-	50			
Refrigerator (working).....		15	-	250			
TV (b&w, working).....		25	-	60			
TV (color, working).....		75	-	225			
Washing machine.....		27.50	-	150			
Dry Goods							
Bedspreads.....	\$	3	-	24			
Blankets.....		2.50	-	8			
Chair covers.....		15	-	35			
Curtains.....		1.50	-	12			
Drapes.....		6.50	-	40			
Pillows.....		2	-	8			
Sheets.....		2	-	8			
Throw rugs.....		1.50	-	12			
Towels.....		0.50	-	4			
Furniture							
Bed complete (double).....	\$	50	-	170			
Bed complete (single).....		35	-	100			
Bedroom set (complete).....		250	-	1,000			
Carriage.....		5	-	100			
Chest.....		25	-	95			
China cabinet.....		85	-	300			
Clothes closet.....		15	-	50			
Coffee table.....		15	-	65			
Convertible sofa (with mattress).....		85	-	300			
Crib.....		2	-	8			
Desk (with mattress).....		25	-	100			
Desk.....		25	-	140			
Dining room set (complete).....		150	-	900			
Dresser (with mirror).....		20	-	100			
End tables (2).....		10	-	50			
Floor lamps.....		7.50	-	40			
Children's Items							
Bicycles.....	\$	15	-	65			
Blouses.....		2	-	8			
Boots.....		3	-	20			
Coats.....		4.50	-	20			
Dresses.....		3.50	-	12			
Jackets.....		3	-	25			
Jeans.....		3.50	-	12			
Pants.....		2.50	-	12			
Shirts.....		2	-	6			
Shoes.....		2.50	-	8.75			
Skirts.....		1.50	-	6			
Slacks.....		2	-	8			
Snowsuits.....		4	-	19			
Socks.....		0.50	-	1.50			
Sweaters.....		2.50	-	8			
Underwear.....		1	-	3.50			
Furniture (cont.)							
Folding Beds.....	\$	20	-	60			
Hi riser.....		35	-	75			
High chair.....		10	-	50			
Kitchen cabinets.....		25	-	75			
Kitchen chair.....		2.50	-	10			
Kitchen set.....		35	-	170			
Mattress (double).....		12.50	-	75			
Mattress (single).....		15	-	35			
Play-pen.....		3.75	-	30			
Rugs.....		20	-	90			
Secretary.....		50	-	140			
Sofa.....		35	-	200			
Trunk.....		5	-	70			
Wardrobe.....		20	-	100			
Men's Items							
Jackets.....	\$	7.50	-	25			
Over coats.....		15	-	60			
Pajamas.....		2	-	8			
Pants-shorts.....		3.50	-	10			
Raincoat.....		5	-	20			
Shirts.....		2.50	-	12			
Shoes.....		3.50	-	25			
Slacks.....		5	-	12			
Suits.....		15	-	60			
Sweaters.....		2.50	-	12			
Swim trunks.....		2.50	-	8			
Tuxedo.....		10	-	60			
Under-shirts.....		1	-	3			
Under-shorts.....		1	-	3			
Women's Items							
Bathing suits.....	\$	4	-	12			
Bathrobes.....		2.50	-	12			
Blouse.....		2.50	-	12			
Boots.....		2	-	5			
Bras.....		1	-	3			
Coats.....		10	-	40			
Dresses.....		4	-	19			
Evening dresses.....		10	-	60			
Foundation garments.....		3	-	8			
Fur coats.....		25	-	400			
Fur hats.....		7	-	15			
Handbags.....		2	-	20			
Hats.....		1	-	8			
Jackets.....		4	-	12			
Nightgowns.....		4	-	12			
Pants suits.....		6.50	-	25			
Shoes.....		2	-	25			
Skirts.....		3	-	8			
Slacks.....		3.50	-	12			
Slips.....		1	-	6			
Socks.....		0.40	-	1.25			
Suits.....		6	-	25			
Sweaters.....		3.75	-	15			



Caution: The valuation ranges above were obtained from the Salvation Army website (www.salvationarmyusa.org) and are presented only as general guidelines. Other charities also provide valuation guides, some at the local or regional level (i.e. some local regional offices of Goodwill Industries maintain lists of common prices that they charge in the retail stores). A charitable deduction for noncash items typically is the fair market value (FMV) of the goods donated. It is the taxpayer's responsibility to document the FMV of each item donated. The FMV of used household goods, clothing and other personal items is usually much less than the original cost of the items and dependent upon the condition and usefulness of the items donated. See Publication 561, *Determining the Value of Donated Property* for more information.