



The Salvation Army
Valuation Guide for Donated Items
Approved 1993

Form 368

FMFICR361 (All. 5/98)

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 - 'Noncash Charitable Contributions'. Where the noncash charitable contribution, other than publicly traded securities, exceeds \$5,000 (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 8282, 'Donee Information Return', when they dispose of certain property the receipt of which they have acknowledged on a Form 8283. See IRS publication 561 [revised November 1985] - 'Determining the Value of Donated Property'- for detailed information.

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

<u>LADIES CLOTHING</u>		LOW	HIGH	<u>CHILDREN'S CLOTHING</u>		LOW	HIGH
Blouse	\$	2.50	12.00	Blouse	\$	2.00	8.00
Bathrobes		2.50	12.00	Boots		2.00	20.00
Boots		2.00	5.00	Coats		4.50	20.00
Bras		1.00	3.00	Dresses		3.50	12.00
Bathing suits		4.00	12.00	Jackets		3.00	25.00
Coats		10.00	40.00	Jeans		3.50	12.00
Dresses		4.00	19.00	Pants		2.50	12.00
Evening dresses		10.00	60.00	Snowsuits		4.00	19.00
Fur hats		7.00	15.00	Shoes		2.50	8.75
Fur coats		25.00	400.00	Skirts		1.50	6.00
Foundations garments		3.00	8.00	Sweaters		2.50	8.00
Handbags		2.00	20.00	Slacks		2.00	8.00
Hats		1.00	8.00	Shirts		2.00	6.00
Jackets		4.00	12.00	Socks		.50	1.50
Nightgowns		4.00	12.00	Underwear		1.00	3.50
Pants suits		6.50	25.00				
Socks		.40	1.25	<u>DRY GOODS</u>		LOW	HIGH
Suits		6.00	25.00	Blankets	\$	2.50	8.00
Shoes		2.00	25.00	Bedspreads		3.00	24.00
Skirts		3.00	8.00	Chair covers		15.00	35.00
Sweaters		3.00	15.00	Curtains		1.50	12.00
Slips		1.00	6.00	Drapes		6.50	40.00
Slacks		3.50	12.00	Pillows		2.00	8.00
				Sheets		2.00	8.00
<u>MENS CLOTHING</u>		LOW	HIGH	Throw rugs		1.50	12.00
Jackets	\$	7.50	25.00	Towels		.50	4.00
Overcoats		15.00	60.00				
Pajamas		2.00	8.00	<u>SPORTING GOODS</u>		LOW	HIGH
Pants - shorts		3.50	10.00	Bicycles	\$	15.00	65.00
Raincoat		5.00	20.00	Fishing rods		5.00	25.00
Suits		15.00	60.00	Ice/Roller skates		10.00	40.00
Slacks		5.00	12.00	Skis	1'.	15.00	100.00
Shirts		2.50	12.00	Sleds		5.00	20.00
Sweaters		2.50	12.00	Tennis racquets		5.00	40.00
Shoes		3.50	25.00	Toboggans		15.00	90.00
Swim trunks		2.50	8.00				
Tuxedo		10.00	60.00	<u>FURNITURE SETS</u>		LOW	HIGH
Undershirts		1.00	3.00	Bedroom set	\$	250.00	1000.00
Undershorts		1.00	3.00	Dining room set		150.00	900.00
Belts- Ties		3.00	8.00	Kitchen set		35.00	170.00

FURNITURE	LOW	HIGH	MISCELLANEOUS	LOW	HIGH		
Air conditioner	\$	20.00	90.00	Adding machine	\$	20.00	75.00
Bar fixture		30.00	75.00	Books		.25	5.00
Bar stool		10.00	20.00	Christmas tree		15.00	50.00
Bed, double (complete)		50.00	170.00	Broiler oven		15.00	25.00
Bed, single (complete)		35.00	100.00	Computer		150.00	500.00
Bed, folding		20.00	60.00	Mixer		5.00	20.00
Chest		25.00	95.00	Mannequins		25.00	200.00
Clothes closet		15.00	50.00	Microwave oven-working		25.00	125.00
China cabinet		85.00	300.00	Mower, riding		100.00	250.00
Convertible sofa w/ mattress		85.00	300.00	Mower, push		10.00	100.00
Crib w/ mattress		25.00	100.00	Power edger		5.00	25.00
Carriage or stroller		5.00	100.00	Rotoiller		25.00	90.00
Chair, upholstered		25.00	75.00	Sewing machine		15.00	75.00
Coffee table		15.00	65.00	Snow blower		50.00	150.00
Dresser w/ mirror		20.00	100.00	Telephone answering machine		10.00	25.00
Desk		20.00	140.00	Typewriter		7.50	35.00
Dryer		45.00	90.00	Vacuum cleaner - working		20.00	60.00
End tables		10.00	50.00				
Figurines, large		50.00	150.00				
Fireplace set		30.00	90.00				
Floor lamps		7.50	40.00				
Heaters		7.50	22.00				
High chair		10.00	50.00				
Kitchen table		25.00	60.00				
Kitchen chair		2.50	10.00				
Kitchen cabinets		25.00	75.00				
Mattress, double		35.00	75.00				
Mattress, single		15.00	35.00				
Organ console		75.00	200.00				
Piano		75.00	200.00				
Pictures and paintings		5.00	200.00				
Ping Pong table		15.00	40.00				
Playpen		15.00	30.00				
Pool table		20.00	75.00				
Record player, stereo		30.00	90.00				
Rugs		20.00	90.00				
Refrigerator, working		75.00	250.00				
Radio		7.50	50.00				
Secretary		50.00	140.00				
Sofa		35.00	200.00				
Stereo components		30.00	90.00				
Stove, gas		50.00	125.00				
Stove, electric- working		75.00	150.00				
Television, b/w- working		25.00	60.00				
Television, color- working		75.00	225.00				
Trunk		5.00	70.00				
Wardrobe		20.00	100.00				
Washer - working		50.00	150.00				
Waterbed frame		15.00	40.00				
Waterbed headboard		30.00	90.00				
Waterbed - complete		150.00	325.00				