

2015 CHARITABLE DEDUCTIONS PACKAGE

New rules for non-cash contributions

Recordkeeping Rules for Charitable Contributions

To help substantiate a deduction for the fair market value of used items donated to charity, **make a list of each item donated on a separate sheet of paper along with the following information.**

- Name and address of charity.
- Date items were donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time they were donated (see the list).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

Recordkeeping Rules for Charitable Contributions

Required **written acknowledgements** from the charity must be received by the taxpayer by the earlier of the date of filing or due date of the return, including extensions. Part contribution, part goods or services. A written statement from a charity is required if a donation is more than \$75 and is partly a contribution and partly for goods or services. The statement must contain an estimate of the value of goods or services received. *Exception:* A written statement for goods or services is not required if one of the following is true.

- 1) The charity is a federal, state, or local government, or a religious organization where the benefit is an intangible religious benefit, such as admission to a religious ceremony.
- 2) The goods or services are of token value, as described under *Token items*,
- 3) The goods or services are membership benefits, as described under *Membership fees or dues as a donation*,

Standard charitable mileage rate. The 2015 rate is 14¢ per mile.

Fair Market Value Guide for Used Items

Men's Clothing		Infants	
Accessories.....	\$2 – \$8	0–4T	\$3 – \$5
Belts/leather	\$5 – \$15	Baby clothes.....	\$1 – \$15
Belts/not leather	\$2 – \$6	Coat to 4T	\$5 – \$8
Boots.....	\$6 – \$18	Electrical Items	
Coats.....	\$15 – \$60	Calculator.....	\$5 – \$15
Jackets.....	\$8 – \$25	Camera.....	\$20 – \$200
Jeans.....	\$4 – \$21	Coffee maker	\$4 – \$15
Shirts.....	\$3 – \$12	Curling iron.....	\$2 – \$5
Shoes.....	\$4 – \$25	DVD player.....	\$8 – \$15
Shorts.....	\$4 – \$10	Lamps/floor.....	\$5 – \$30
Ski suit.....	\$14 – \$20	Lamps/table	\$4 – \$12
Slacks	\$5 – \$12	Phone.....	\$5 – \$50
Sleepwear.....	\$2 – \$10	Radio.....	\$5 – \$20
Suits.....	\$15 – \$40	Small appliances.....	\$2 – \$8
Sweat clothes.....	\$2 – \$12	Stereo system.....	\$15 – \$75
Sweaters.....	\$5 – \$15	Television.....	\$60 – \$170
Swimwear.....	\$4 – \$12	Vacuum cleaner.....	\$15 – \$65
T-shirts.....	\$1 – \$6	VCR.....	\$8 – \$15
Ties.....	\$1 – \$5	Computers	
Tuxedo.....	\$10 – \$60	Monitors.....	\$5 – \$50
Wallets.....	\$2 – \$6	Printers.....	\$5 – \$150
Women's Clothing		Systems.....	\$100 – \$400
Belts/leather	\$5 – \$15	Kitchen Items	
Belts/not leather	\$2 – \$6	Baking pans.....	\$1 – \$3
Boots.....	\$6 – \$18	Gadgets.....	\$1 – \$2
Coats.....	\$7 – \$40	Glasses/mugs	\$1 – \$2
Dresses/evening wear...	\$10 – \$60	Plates.....	\$1 – \$3
Dresses/everyday	\$4 – \$20	Pots and pans.....	\$1 – \$3
Hospital wear.....	\$3 – \$5		
Intimate apparel.....	\$3 – \$8		

Jeans	\$4 – \$21
Purses	\$3 – \$20
Shirts/blouses	\$2 – \$12
Shoes	\$4 – \$25
Shorts	\$1 – \$9
Skirts	\$3 – \$12
Slacks	\$3 – \$12
Sleepwear	\$4 – \$12
Suits	\$5 – \$30
Sweat clothes	\$2 – \$12
Sweaters	\$5 – \$20
Swimwear	\$4 – \$12
Tanks	\$1 – \$6
T-shirts	\$1 – \$6
Vests	\$3 – \$9
Wedding dress	\$25 – \$60

Children's Clothing

Belts/leather	\$3 – \$9
Belts/not leather	\$1 – \$2
Coats	\$5 – \$20
Dresses	\$2 – \$6
Jeans	\$3 – \$10
Pants	\$2 – \$12
Shirts	\$2 – \$6
Shoes	\$2 – \$8
Shorts	\$1 – \$6
Skirts	\$1 – \$6
Sleepwear	\$1 – \$6
Sweat clothes	\$1 – \$6
Sweaters	\$1 – \$6
Swimsuit	\$1 – \$6
T-shirts	\$1 – \$3
Vests	\$1 – \$3

Textiles

Bath towel	\$2 – \$6
Bedspreads	\$8 – \$24
Blankets	\$2 – \$15
Curtains	\$2 – \$12
Dish towel	\$1 – \$2
Drapes	\$7 – \$30
Mattress pads	\$2 – \$8
Pillows	\$2 – \$8
Quilts	\$8 – \$24
Rugs	\$3 – \$10
Sheets	\$2 – \$8
Tablecloth	\$3 – \$5
Throw rugs	\$3 – \$12
Towels	\$2 – \$6

Books, Records, Etc.

CDs	\$2 – \$5
DVDs	\$2 – \$5
Hard cover books	\$1 – \$3
Paperback books	\$1 – \$2
Records	\$1 – \$2

Sporting Goods

Bicycles	\$12 – \$60
Exercise equipment	\$5 – \$200
Fishing rods	\$5 – \$25
Golf clubs	\$2 – \$25
Skates	\$3 – \$15
Skis	\$5 – \$50
Sled	\$5 – \$15
Tennis rackets	\$3 – \$10
Tricycles	\$5 – \$20
Wagon	\$5 – \$40

Furniture

Bed/complete (double)	\$50 – \$170
Bed/complete (single)	\$35 – \$100
Bedroom set (complete)	\$250 – \$500
Chairs	\$5 – \$15
Chest	\$25 – \$95
China cabinet	\$85 – \$300
Coffee tables	\$15 – \$65
Crib with mattress	\$25 – \$100
Desks	\$25 – \$140
Dining room set (complete)	\$150 – \$900
Dressers	\$25 – \$100
End tables	\$5 – \$20
High chair	\$10 – \$50
Kitchen set	\$35 – \$120
Mattress/box spring	\$10 – \$50
Play pen	\$4 – \$30
Recliners	\$30 – \$50
Sofa	\$30 – \$150
Wardrobe	\$20 – \$100
Wooden trunk	\$5 – \$70

Toys, Games

Puzzles	\$1 – \$2
Board games	\$1 – \$3
Stuffed animals	\$1 – \$2

Appliances

Air conditioner	\$20 – \$90
Dryer	\$45 – \$90
Fan	\$3 – \$25
Gas stove	\$50 – \$125
Heaters	\$8 – \$22
Iron	\$3 – \$10
Microwave	\$10 – \$50
Refrigerator	\$75 – \$250
Toaster	\$4 – \$12
Washing machine	\$40 – \$150

Miscellaneous

Lawn mower	\$25 – \$100
Luggage	\$5 – \$15
Organ/Piano	\$50 – \$200
Pictures	\$2 – \$10
Riding mower	\$50 – \$300

