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

Tall Markot	Value	dalao loi ot	Jour Rollie
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		Electrical Items	
Coats	. \$15 – \$60	Calculator	ሶ ር ሶ 1ር
Jackets		Camera	
Jeans	\$4 – \$21	Coffee maker	
Shirts			
Shoes	\$4 – \$25	Curling iron	
Shorts	\$4 – \$10	DVD player	
Ski suit		Lamps/floor Lamps/table	
Slacks	\$5 – \$12		
Sleepwear	\$2 – \$10	Phone Radio	
Suits	. \$15 – \$40	Small appliances	
Sweat clothes	\$2 - \$12		
Sweaters	\$5 – \$15	Stereo system	
Swimwear	\$4 – \$12	Television Vacuum cleaner	
T-shirts	\$1 – \$6	VCR	
Ties	\$1 – \$5	vun	\$0 – \$15
Tuxedo	. \$10 – \$60	Computers	
Wallets	\$2 – \$6	Monitors	\$5 - \$50
Waman'a Clathing		Printers	\$5 - \$150
Women's Clothing Belts/leather	¢ E ¢ 1E	Systems	\$100 - \$400
Belts/not leather			
Boots		Kitchen Items	44 40
Coats		Baking pans	
		Gadgets	
Dresses/evening wear		Glasses/mugs	
Dresses/everyday		Plates	
Hospital wear		Pots and pans	\$1 – \$3
Intimate apparel	\$3 — \$8		

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Jeans	\$4 - \$21	Sporting Goods
Purses	\$3 - \$20	Bicycles\$12 – \$60
Shirts/blouses	\$2 - \$12	Exercise equipment\$5 – \$200
Shoes	\$4 - \$25	Fishing rods\$5 – \$25
Shorts		Golf clubs\$2 – \$25
Skirts		Skates\$3 – \$15
Slacks		Skis\$5 – \$50
Sleepwear		Sled\$5 - \$15
		Tennis rackets\$3 - \$10
Suits		Tricycles\$5 - \$20
Sweat clothes		Wagon\$5 – \$40
Sweaters		vvay011
Swimwear		Furniture
Tanks	\$1 – \$6	Bed/complete (double) \$50 - \$170
T-shirts	\$1 – \$6	Bed/complete (single) \$35 – \$100
Vests	\$3 - \$9	Bedroom set (complete)\$250 – \$500
Wedding dress	\$25 - \$60	Chairs
•		Chest\$5 - \$15
Children's Clothing		
Belts/leather		China cabinet
Belts/not leather		Coffee tables\$15 – \$65
Coats	\$5 - \$20	Crib with mattress \$25 – \$100
Dresses	\$2 - \$6	Desks \$25 - \$140
Jeans		Dining room set
Pants		(complete)\$150 - \$900
Shirts		Dressers\$25 - \$100
Shoes		End tables\$5 - \$20
Shorts		High chair\$10 - \$50
Skirts		Kitchen set\$35 - \$120
		Mattress/box spring \$10 – \$50
Sleepwear		Play pen\$4 – \$30
Sweat clothes		Recliners
Sweaters		Sofa\$30 – \$30 Sofa\$30 – \$150
Swimsuit		
T-shirts	\$1 – \$3	Wardrobe\$20 – \$100
Vests	\$1 – \$3	Wooden trunk\$5 – \$70
Textiles	60 60	Toys, Games
Bath towel		Puzzles\$1 – \$2
Bedspreads		Board games
Blankets Curtains		Stuffed animals\$1 – \$2
Dish towel		Appliances
		Air conditioner\$20 – \$90
Drapes Mattress pads		Dryer\$45 - \$90
Pillows		Fan\$3 – \$25
Quilts		Gas stove\$50 - \$125
Rugs		Heaters\$8 – \$22
Sheets		Iron\$3 – \$10
Tablecloth		Microwave\$10 – \$50
Throw rugs		Refrigerator \$75 – \$250
Towels		Toaster\$4 - \$12
		Washing machine\$40 – \$150
Books, Records, Etc.		Miscellaneous
CDs		Lawn mower\$25 – \$100
DVDs		Luggage\$5 - \$15
Hard cover books		Organ/Piano\$50 - \$200
Paperback books		Pictures\$2 – \$10
Records	\$1 – \$2	Riding mower\$50 – \$300
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Summary Sheet

The U.S. Internal Revenue Service (IRS) requires donors to value their items. To help guide you, Goodwill Industries International has compiled a list providing price ranges for items commonly sold in Goodwill* stores. Assume the following items are in good condition, and remember: prices are only estimated values.					
Organization Donated To	Date of Donation	Total Value of Donation	Donation #		
Salvation Army	Date of Bollation	Total Value of Boliation	Donation ii		
			1		
			2		
			3		
			4		
			5		
			6		
			7		
			8		
			9		
			10		
Church					
Misc Other Donations Listed					
Such as Heart Fund, Cancer Ect		Total Amount Per			
		\$ -			
		\$ -			
		\$ -			
	-	\$ -			
		\$ -			
		\$ -			
		\$ -			
	-	\$ -			
	1	\$ -			
	+				
	+				
	+				
		l bmit to our office. Please be su s will help us to be sure you ma operly.			

Vehicles, Boats, and Airplanes

Special rules apply for determining the value of used motor vehicles, boats, and airplanes for purposes of deducting charitable contributions. Written acknowledgement. The taxpayer must obtain written acknowledgement from the done organization, which includes details on the use or disposition of the vehicle by the done organization. A copy of the written acknowledgement must be attached to the tax return. Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes. Most charities will use Form 1098-C to fulfill the written acknowledgement requirement. Attach Copy B to the donor's tax return. Deduction limits. A deduction for used items is generally equal to the fair market value at the time of the donation. In the case of vehicles, boats, and airplanes, the deduction may be less than FMV under the gross proceeds deduction limit. 1) If the donee organization sells the donated vehicle without a significant intervening use or material improvement by the donee organization, then the deduction is limited to the gross proceeds received from the sale. 2) If the donee organization sells the donated vehicle after significant intervening use or material improvement to the vehicle, the deduction is limited to FMV. 3) If the donee organization sells the vehicle at significantly below FMV, the gross proceeds limitation will not apply if it was a gratuitous transfer to a needy individual in line with the purpose of the charity to provide transportation to the poor. Contributions of less than \$500. A contemporaneous written