

TAX YEAR 2026

Charitable Contributions
Noncash FMV Guide

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Fair Market Value Guide

Men's Clothing

Jacket	$8 – $26
Overcoat	$16 – $62
Pajamas	$2 – $8
Raincoat	$5 – $21
Shirt	$3 – $12
Shoes	$4 – $26
Shorts	$4 – $10
Slacks	$5 – $12
Suit	$16 – $62
Sweater	$3 – $12
Swim trunks	$3 – $8
Tuxedo	$10 – $62

Women's Clothing

Bathing suit	$4 – $12
Bathrobe	$3 – $12
Blouse	$3 – $12
Boots	$2 – $5
Coat	$10 – $41
Dress	$4 – $20
Evening dress	$10 – $62
Fur coat	$26 – $415
Fur hat	$7 – $16
Handbag	$2 – $21
Hat	$1 – $8
Jacket	$4 – $12
Nightgown	$4 – $12
Pants suit	$7 – $26
Shoes	$2 – $26
Skirt	$3 – $8
Slacks	$4 – $12
Suit	$6 – $26
Sweater	$4 – $16

Children's Clothing

Blouse	$2 – $8
Boots	$3 – $21
Coat	$5 – $21
Dress	$4 – $12
Jacket	$3 – $26
Jeans	$4 – $12
Pants	$3 – $12
Shirt	$2 – $6
Shoes	$3 – $9
Skirt	$2 – $6
Slacks	$2 – $8
Snowsuit	$4 – $20
Sweater	$3 – $8

Household Goods

Bakeware	$1 – $3
Bedspread/quilt	$3 – $25
Blanket	$3 – $16
Chair/sofa cover	$16 – $36
Coffeemaker	$4 – $16
Curtains	$2 – $12
Drapes	$7 – $41
Fireplace set	$21 – $83
Floor lamp	$6 – $52
Glass/cup	$0.50 – $2
Griddle	$4 – $12
Kitchen utensils	$0.50 – $2
Lamp	$5 – $78
Mixer/blender	$5 – $21
Picture/painting	$5 – $207
Pillow	$2 – $8
Plate	$0.50 – $3
Pot/pan	$1 – $3
Sheets	$2 – $8
Throw rug	$2 – $12
Towel	$0.50 – $4

Furniture

Bed (full, queen, king)	$52 – $176
Bed (single)	$36 – $104
Bedroom set	$259 – $1,037
Chair (upholstered)	$26 – $104
Chest	$26 – $99
China cabinet	$89 – $311
Clothes closet	$16 – $52
Coffee table	$16 – $67
Crib and mattress	$26 – $104
Desk	$26 – $145
Dining room set	$156 – $934
Dresser with mirror	$21 – $104
End table	$10 – $52
Folding bed	$21 – $62
Hi riser	$36 – $78
High chair	$10 – $52
Kitchen cabinet	$26 – $78
Kitchen chair	$3 – $10
Kitchen set	$36 – $176
Mattress (double)	$13 – $78
Mattress (single)	$16 – $36
Playpen	$4 – $31
Rugs	$21 – $93
Secretary	$52 – $145
Sleeper sofa with mattress	$88 – $311
Sofa	$36 – $207
Trunk	$5 – $73
Wardrobe	$21 – $104

Appliances

Air conditioner	$21 – $93
Dryer	$47 – $93
Electric stove	$78 – $156
Freezer	$25 – $100
Gas stove	$52 – $130
Heater	$8 – $23
Microwave	$10 – $50
Refrigerator	$78 – $259
TV (color)	$78 – $233
Washing machine	$41 – $156

Miscellaneous

Bicycle	$5 – $83
Board game	$1 – $3
Book (hardback)	$1 – $3
Book (paperback)	$1 – $2
Carriage	$5 – $100
CD	$2 – $5
Cell phone	$25 – $100
Computer monitor	$5 – $51
Computer printer	$5 – $155
Computer system	$104 – $415
Copier	$41 – $207
DVD	$2 – $5
DVD player/VCR	$8 – $16
Edger	$5 – $26
eReader	$10 – $50
Golf club (individual)	$2 – $26
Ice skates	$3 – $16
Luggage	$5 – $16
Mower	$26 – $104
Mower (riding)	$104 – $311
Radio	$8 – $52
Roller blades	$3 – $16
Sewing machine	$15 – $88
Stereo	$16 – $78
Stuffed animal	$0.50 – $1
Tablet	$25 – $150
Tennis racket	$2 – $5
Typewriter	$5 – $26
Umbrella	$2 – $6
Vacuum cleaner	$16 – $67

Note: This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites.

Note: You are responsible for establishing actual value of items donated.

Charitable Contributions: Noncash FMV Guide

Noncash Donation Tracker				
Items $500 or Less In Value				
Date of Contribution(s):				
Organization:				
Address:				
Item	*Condition: Good or Excellent*	*Qty.*	*Fair Market Value Per Item*	*Total Fair Market Value*
1			$	$
2			$	$
3			$	$
4			$	$
5			$	$
6			$	$
7			$	$
8			$	$
9			$	$
10			$	$
11			$	$
12			$	$
13			$	$
14			$	$
15			$	$
16			$	$
17			$	$
18			$	$
19			$	$
20			$	$
21			$	$
22			$	$
23			$	$
24			$	$
25			$	$
		Total Fair Market Value		$

Clothing or household items. No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.

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Planning Tip: Take a picture of all items donated. Keep the pictures for proof the items were in good or better condition at the time they were donated.

Substantiation Requirements 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 item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

Noncash Donation Tracker			
Items $501 to $5,000			
Date of Contribution(s):	Organization:		
Address:			
Item:	How Item Was Acquired:		
Fair Market Value: $	*	Purchase Date:	Purchase Cost: $
Date of Contribution(s):	Organization:		
Address:			
Item:	How Item Was Acquired:		
Fair Market Value: $	*	Purchase Date:	Purchase Cost: $

*** T = Thrift Shop Value A = Appraisal**
C = Comparable Sales O = Other

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of $5,000.