

AccountTax of Oregon, Inc.

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Guideline for Fair Market Value (FMV) for goods given to charity -2013

Used Items must be in good condition or better. (No deductions for used socks or underwear) You need receipts. If donation is Over \$250 to one organization in one day, you will need a written acknowledgment from the organization. For FMV over \$500, substantiate the Name/Address of the charity, the date of donation, and the description of each item, the FMV of the item at time of donation, and the original cost or other basis for each item. If you have questions, please give us a call.

A # OF		FMV		B VALUE	AxB TOTAL \$	A # OF		FMV		B VALUE	AxB TOTAL \$
ITEMS	ITEM	Low	High	CHOSEN	FOR ITEM	ITEMS	ITEM	Low	High	CHOSEN	FOR ITEM
	APPLIANCES						BEDDING				
	AND ELECTRICAL						BEDROOM SET	\$250	\$500		
	AIR CONDITIONER	\$20	\$90				BED SINGLE	\$35	\$100		
	CALCULATOR	\$5	\$15				BED DBL	\$50	\$170		
	CAMERA	\$20	\$200				BED SPREAD	\$8	\$24		
	CAN OPENER	\$2	\$5				BLANKET	\$2	\$15		
	COFFEE MAKER	\$4	\$15								
	CURLING IRON	\$2	\$5				COMFORTER/ QUILTS	\$8	\$24		
	DRYER	\$45	\$90				COVER/ THROW	\$3	\$8		
	FAN	\$3	\$25				MATTRESS PAD	\$2	\$8		
	GAS STOVE	\$50	\$125				MATTRESS/BOX SPRING	\$10	\$50		
	HEATER	\$8	\$22				PILLOWS	\$2	\$8		
	IRON	\$3	\$10				SHEET SET	\$2	\$8		
	LAMP, FLOOR	\$5	\$30				LINENS	Low	High		
	LAMP, TABLE	\$2	\$20				CURTAINS	\$2	\$12		
	MICROWAVE	\$20	\$40				DRAPES	\$7	\$30		
	PHONE	\$5	\$50				NAPKINS, LINENS	\$1	\$1		
	REFRIGERATOR	\$15	\$250				RUGS THROW	\$3	\$12		
							RUGS LARGE	\$3	\$10		
	TOASTER	\$4	\$12								
	VACUUM	\$20	\$40				TABLE CLOTHS	\$3	\$5		
							TOWELS	\$2	\$6		
	WASHER	\$28	\$150				TOWELS,BATH	\$2	\$6		
	BOOKS, MUSIC,	FMV					TOWELS DISH	\$1	\$2		
	TOYS, GAMES,										
	RECREATION	Low	High				WASH CLOTHS	\$1	\$2		
	BOOK, PAPERBACK	\$1	\$3				FURNITURE	Low	High		
	BOARD GAMES	\$1	\$3				BOOK CASES	\$5	\$75		
	BOOK, HARD BACK	\$2	\$6				CHAIR	\$15	\$15		
	CDS	\$2	\$5				CHAIR KITCHEN	\$3	\$50		
	DVD PLAYER	\$8	\$15				CHEST	\$20	\$60		
	DVDS	\$2	\$5				CHINA CABINET	\$40	\$150		
	PIANO, ORGAN	\$50	\$200				COFFEE TABLE	\$10	\$25		
	PUZZLES	\$1	\$2				DESK	\$30	\$90		
	RADIO	\$5	\$20				DINING SET /COMPLETE	\$150	\$900		
	STEREO	\$25	\$100				DRESSER	\$25	\$60		
	STUFFED ANIMALS	\$1	\$2				END TABLE	\$5	\$20		
	TV, COLOR	\$60	\$170				FRAMES	\$2	\$10		
	VCR	\$8	\$15				KITCHEN SET	\$40	\$100		
	COMPUTER						PICTURES	\$2	\$10		
	RELATED	Low	High				RECLINER	\$30	\$50		
							SECRETARY	\$50	\$140		
	MONITORS	\$5	\$50				SOFA	\$30	\$150		
	PC SYSTEMS	\$100	\$400				WARDROBE	\$15	\$60		

	PRINTERS	\$5	\$150				WOODEN TRUNK	\$15	\$30		
A				B	A X B	A				B	A X B
# OF		FMV		VALUE	TOTAL \$	# OF		FMV		VALUE	TOTAL \$
ITEMS	ITEM	Low	High	CHOSEN	FOR ITEM	ITEMS	ITEM	Low	High	CHOSEN	FOR ITEM
	BABY ITEMS						WOMEN'S CLOTHING	Low	High		
	BLANKET BABY	\$2	\$15				BELT	\$2	\$6		
	CLOTHES	\$1	\$15				BELT LEATHER	\$5	\$15		
	Size 0-4T	\$3	\$5				BLOUSE	\$2	\$12		
	COAT 0-4T	\$5	\$8				BOOTS	\$6	\$18		
	HIGH CHAIR	\$10	\$50				COATS	\$7	\$40		
	PLAY PEN	\$4	\$30				DRESS CASUAL	\$4	\$20		
							DRESS FORMAL	\$10	\$60		
	CHILDREN'S CLOTHING	Low	High				DRESS WEDDING	\$25	\$60		
	BELTS	\$1	\$2				FOUNDATIONS	\$2	\$10		
	BELTS LEATHER	\$3	\$9				HOSPITAL WEAR	\$3	\$5		
	COAT	\$3	\$15				JEANS	\$4	\$21		
	JEANS	\$4	\$10				JOGGING SUIT	\$2	\$12		
	JACKET	\$5	\$20				PJS/ROBE	\$2	\$10		
	PJS ROBE	\$1	\$6				PURSES	\$3	\$20		
	SHOES	\$2	\$8				SHIRTS	\$2	\$12		
	SKIRT, SHIRT	\$1	\$6				SHOES WOMEN	\$4	\$25		
	SLACKS	\$1	\$6				SHORTS	\$1	\$9		
	SWEATS	\$1	\$6				SKIRT	\$3	\$12		
	SWEATERS	\$1	\$6				SLACKS	\$3	\$12		
	SWIM WEAR/ SHORTS	\$1	\$6				SUITS	\$5	\$30		
	T-SHIRTS	\$1	\$3				SWEATER	\$2	\$20		
	VESTS	\$1	\$3				SWIMWEAR	\$4	\$12		
							T-SHIRTS	\$1	\$6		
	MEN'S CLOTHING	Low	High				TANK TOP	\$1	\$6		
	ACCESSORIES	\$2	\$8				VESTS	\$3	\$9		
	BELT	\$2	\$6								
	BELT LEATHER	\$5	\$15				SPORTING GOODS	Low	High		
	BOOTS	\$6	\$18				BICYCLE	\$12	\$60		
	COAT	\$7	\$40				EXERCISE EQUIP	\$5	\$200		
	JACKET	\$8	\$20				FISHING RODS	\$5	\$25		
	JEANS	\$4	\$21				GOLF CLUBS	\$2	\$25		
							SKATES	\$3	\$15		
	JOGGING /SWEATS	\$2	\$12				SKIS	\$5	\$50		
	PJS	\$2	\$10				SLED 5-15	\$5	\$15		
							TENNIS RACKETS	\$3	\$10		
	SHOES MEN	\$4	\$25				TRICYCLE	\$5	\$20		
	SHORTS	\$2	\$10				WAGON	\$5	\$40		
	SKI SUIT	\$14	\$20								
	SLACKS	\$5	\$12				MISCELLANEOUS	Low	High		
	SUIT	\$15	\$40				LUGGAGE	\$5	\$15		
	SWEATERS	\$5	\$15				MOWER, LAWN	\$5	\$65		
	SWIM WEAR	\$4	\$12				MOWER, RIDING	\$50	\$300		
	T-SHIRTS	\$1	\$6								
	TANK TOP	\$3	\$3								
	TIES	\$1	\$5								
	TUX	\$10	\$60								
	VEST	\$1	\$4								
	WALLETS	\$2	\$6								

TOTAL _____

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We do small business consulting, and returns for trusts, corporations, and partnerships as well as business and individual tax returns. If we can be of service to you or your friends, please give us a call. We'd love to help.