AccounTax of Oregon, Inc.

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Guideline for Fair Market Value (FMV) for goods given to charity - 2020

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		FMV		B	A x B TOTALS$	A		FMV		B	A x B TOTALS$
# OF ITEMS	ITEM	Low	High	VALUE CHOSEN	FOR ITEM	# OF ITEMS	ITEM	Low	High	VALUE CHOSEN	FOR ITEM
	APPLIANCES AND ELECTRICAL	**Low**	**High**				**BEDDING**	**Low**	**High**		
	ANSWERING MACHINE	$10	$30				BEDROOM SET COMPLETE	$250	$1000		
	AIR CONDITIONER	$20	$90				BED- FULL, KING, QUEEN	$50	$170		
	CALCULATOR	$5	$15				BED- SINGLE	$35	$100		
	CAMERA	$20	$200				MATTRESS PAD	$2	$8		
	CELL PHONE	$25	$100				MATRESS/BOX SPRING	$10	$50		
	COFFEE MAKER	$4	$15				PILLOWS	$2	$8		
	CURLING IRON	$2	$5								
	DVD PLAYER	$8	$15								
	DRYER	$45	$90				**TEXTILES**	**Low**	**High**		
	FAN	$3	$25				BEDSPREAD	$8	$24		
	ELECTRIC STOVE	$75	$150				BLANKET	$2	$15		
	GAS STOVE	$50	$125				COMFORTER/ QUILTS	$8	$24		
	HEATER	$8	$22				COVER/ THROW	$3	$8		
	IRON	$3	$10				BEDSPREAD/QUILT	$3	$24		
	LAMP, FLOOR	$5	$30				CURTAINS	$2	$12		
	LAMP, TABLE	$4	$12				DRAPES	$7	$30		
	MICROWAVE	$10	$50				NAPKINS, LINENS	$1	$1		
	PHONE	$5	$25				RUGS THROW	$3	$12		
	REFRIGERATOR	$75	$250				RUGS LARGE	$20	$90		
	SMALL APPLIANCES	$2	$8				SHEETS	$2	$8		
	TOASTER	$4	$12				TABLE CLOTHS	$3	$5		
	VACUUM CLEANER	$15	$65				TOWELS BATH	$2	$6		
	WASHING MACHINE	$40	$150				TOWELS DISH	$1	$2		
	BOOKS, MUSIC, TOYS, GAMES, RECREATION	**Low**	**High**								
	BOOK, PAPERBACK	$1	$2								
	BOARD GAMES	$1	$3				**FURNITURE**	**Low**	**High**		
	BOOK, HARD BACK	$1	$3				BOOK CASES	$5	$75		
	CDS	$2	$5				CHAIR	$5	$15		
	DVDS	$2	$5				CHAIR – UPOLSTERED	$25	$100		
	PIANO, ORGAN	$50	$200				CHAIR KITCHEN	$3	$50		
	PUZZLES	$1	$2				CHAIR/SOFA COVER	$15	$35		
	RADIO	$5	$20				CHEST	$25	$95		
	STEREO SYSTEM	$15	$75				CHINA CABINET	$85	$300		
	STUFFED ANIMALS	$1	$2				CLOTHES CLOSET	$15	$50		
	TELEVISION	$60	$170				COFFEE TABLE	$15	$65		
	VCR	$8	$15				DESK	$25	$140		
							DINING SET/COMPLETE	$150	$900		
	COMPUTER RELATED						DRESSER	$25	$100		
	COPIER	$40	$200				END TABLE	$5	$20		
	MONITORS	$5	$50				FIREPLACE SET	$20	$80		
	SYSTEMS	$100	$400				FRAMES	$2	$10		
	PRINTERS	$5	$150				FOLDING BED	$20	$60		
							HI RISER	$35	$75		
	KITCHEN ITEMS						KITCHEN CABINET	$25	$75		
	MIXER/BLENDER	$5	$20				KITCHEN CHAIR	$3	$10		
	POTS, PANS BAKING PANS	$1	$3				KITCHEN SET	$35	$135		
	GRIDDLE	$4	$12				PICTURES/PAINTING	$2	$10		
	GADGETS	$1	$3				RECLINER	$30	$50		
	GLASSES, MUGS ,CUPS	$1	$2				SOFA	$40	$200		
	KITCHEN UTENSILS	$1	$2				SOFA – SLEEPER	$85	$300		
	PLATES	$1	$3				WARDROBE	$20	$100		
							THROW RUGS/ CARPETS	$2	$20		
	INFANTS	**Low**	**High**								
	BLANKET BABY	$2	$15								
	CLOTHES	$1	$15								
	Size 0-4T	$3	$5				**SPORTING GOODS**	**Low**	**High**		
	COAT 0-4T	$5	$25				BICYCLE	$12	$60		
	CRIB W/ MATTRESS	$25	$100				EXERCISE EQUIP	$5	$200		
	HIGH CHAIR	$10	$50				FISHING RODS	$5	$25		
	PLAY PEN	$4	$50				GOLF CLUBS (EACH)	$2	$25		
							SKATES	$3	$15		
							SKIS	$5	$50		
							SLED	$5	$15		
							TENNIS RACKETS	$3	$10		
							TRICYCLES	$5	$20		
							WAGON	$5	$40		
			TOTAL:						**TOTAL:**		

		FMV		B	A x B TOTAL$	A					
A	ITEM	Low	High	VALUE CHOSEN	FOR ITEM	# OF ITEMS					
# OF ITEMS								FMV		B	A x B TOTAL$
	CHILD'S CLOTHING	Low	High				ITEM	Low	High	VALUE CHOSEN	FOR ITEM
	BELTS NOT LEATHER	$1	$2								
	BELTS LEATHER	$3	$9				**WOMEN'S CLOTHING**	Low	High		
	BOOTS	$6	$20				BATHROBE	$3	12		
	BLOUSE	$2	$8				BELT NOT LEATHER	$2	$6		
	COATS	$5	$20				BELT LEATHER	$5	$15		
	DRESSES	$2	$6				BLOUSE	$2	$12		
	JEANS	$3	$10				BRA	$1	$3		
	JACKET	$3	$25				BOOTS	$6	$18		
	PJS/ ROBE	$1	$6				COATS	$7	$40		
	SHOES	$2	$8				DRESS CASUAL	$4	$20		
	SHORTS	$2	$6				DRESS FORMAL	$10	$60		
	SKIRTS	$1	$6				DRESS WEDDING	$25	$60		
	SNOWSUIT	$2	$10				FOUNDATIONS	$3	$8		
	SOCKS	$1	$2				FUR COAT	$25	$400		
	SLACKS/PANTS	$2	$12				FUR HAT	$7	$15		
	SWEATS	$1	$6				HAT	$1	$8		
	SWEATERS	$3	$8				HOSPITAL WEAR	$3	$5		
	SWIM WEAR/ SHORTS	$1	$6				JACKETS	$4	$12		
	T-SHIRTS	$1	$3				JEANS	$4	$21		
	UNDERWEAR	$1	$4				JOGGING SUIT	$2	$12		
	VESTS	$1	$3				NIGHTGOWN	$4	$12		
							PANTS SUIT	$10	$96		
	MEN'S CLOTHING	Low	High				PJS/ROBE	$4	$12		
	ACCESSORIES	$2	$8				PURSES	$3	$20		
	BELT NOT LEATHER	$2	$6				SHIRTS	$2	$12		
	BELT LEATHER	$5	$15				SHOES WOMEN	$4	$25		
	BOOTS	$6	$18				SHORTS	$1	$9		
	COAT/OVERCOAT	$15	$60				SKIRTS	$3	$12		
	JACKETS	$8	$25				SLACKS	$3	$12		
	JEANS	$4	$21				SLIP	$1	$6		
	JOGGING /SWEATS	$2	$12				SUITS	$5	$30		
	RAINCOAT	$5	$20				SWEATERS	$5	$20		
	PJS	$2	$10				SWIMWEAR	$4	$12		
	SHIRTS	$3	$12				T-SHIRTS	$1	$6		
	SHOES MEN	$4	$25				TANK TOPS	$1	$6		
	SHORTS	$4	$10				VESTS	$3	$9		
	SKI SUIT	$14	$20				WEDDING DRESSES	$25	$60		
	SLACKS	$5	$12								
	SUITS	$15	$40				**MISCELLANEOUS**	Low	High		
	SWEATERS	$5	$15				SEWING MACHINE	$15	$85		
	SWIM WEAR	$4	$12				TENNIS RACKET	$2	$5		
	T-SHIRTS / UNDERSHIRTS	$1	$6				TYPEWRITER	$5	$25		
	TANK TOPS	$1	$6				UMBRELLA	$2	$6		
	TIES	$1	$5				EDGER	$5	$25		
	TUX	$10	$60				GOLF CLUBS	$2	$25		
	UNDERSHORTS	$1	$3				HANDBAG	$2	$20		
	VEST	$1	$4				ICE SKATES	$3	$15		
	WALLETS	$2	$6				LUGGAGE	$5	$15		
							MOWER, LAWN	$25	$100		
							MOWER, RIDING	$100	$300		
							WOODEN TRUNK	$5	$70		
							ROLLER BLADES	$3	$15		
					TOTAL:						TOTAL:	