## ACCOUNTAX

## of OREGON INC. We Do Taxes

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## Guideline for Fair Market Value (FMV) for goods given to charity - 2022

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	ITEM	FMV		В	A x B TOTAL\$	Α		FMV		В	A x B TOTAL\$
		Low	High	VALUE CHOSEN	FOR ITEM	# OF ITEMS	ITEM	Low	High	VALUE CHOSEN	FOR ITEM
	APPLIANCES AND ELECTRICAL						BEDDING				
	AIR CONDITIONER	\$21	\$93				ENTIRE BEDROOM SET	\$259	\$1037		
	CELL PHONE	\$25	\$100				BED- FULL, KING, QUEEN	\$52	\$176		
	COFFEE MAKER	\$4	\$16				BED- SINGLE	\$36	\$104		
	DVD PLAYER	\$8	\$16				MATRESS/BOX SPRING	\$10	\$50		
	DRYER	\$47	\$93				PILLOWS	\$2	\$8		
	ELECTRIC STOVE	\$78	\$156								
	GAS STOVE	\$52	\$130								
	HEATER	\$8	\$23				TEXTILES	Low	High		
	LAMP, FLOOR	\$6	\$52				BLANKET	\$3	\$16		
	LAMP, TABLE	\$5	\$78				COMFORTER/ QUILTS	\$5	\$25		
	MICROWAVE	\$10	\$50				BEDSPREAD/QUILT	\$3	\$25		
	PHONE	\$5	\$25				CURTAINS	\$2	\$12		
	REFRIGERATOR	\$78	\$259				DRAPES	\$7	\$41		
	SMALL APPLIANCES	\$2	\$8				RUGS THROW	\$2	\$12		
	TOASTER	\$4	\$12				RUGS LARGE	\$21	\$93		
	VACUUM CLEANER	\$16	\$67				SHEETS	\$2	\$8		
	WASHING MACHINE	\$41	\$156				TOWELS	\$2	\$6		
	BOOKS, GAMES and etc.	Low	High				COMPUTER RELATED				
	BOOK, PAPERBACK	\$1	\$2				COPIER	\$41	\$207		
	BOARD GAMES	\$1	\$3				MONITORS	\$5	\$51		
	BOOK, HARD BACK	\$1	\$3				SYSTEMS	\$104	\$415		
	CDS	\$2	\$5				PRINTERS	\$5	\$155		
	DVD\$	\$2	\$5								
	PIANO, ORGAN	\$50	\$200								
	PUZZLES	\$1	\$2								
	RADIO	\$8	\$52								
	STEREO SYSTEM	\$16	\$78								
	STUFFED ANIMALS	\$1	\$2								
	TELEVISION	\$78	\$233								
	VCR	\$8	\$16								

A	ITEM	FMV		В	A x B TOTAL\$			FMV		В	A x B TOTAL\$
		Low	High	VALUE CHOSEN	FOR ITEM	Α	ITEM	Low	High	VALUE CHOSEN	FOR ITEM
# OF ITEMS						# OF ITEMS					
	SPORTING GOODS	Low	High				CHILD'S CLOTHING	Low	High		
	BICYCLE	\$5	\$83				BELTS NOT LEATHER	\$1	\$2		
	GOLF CLUBS (EACH)	\$2	\$26				BELTS LEATHER	\$3	\$9		
	ICE SKATES	\$3	\$16				BOOTS	\$3	\$21		
	TENNIS RACKETS	\$2	\$5				BLOUSE	\$2	\$8		
							COATS	\$5	\$21		
							DRESSES	\$4	\$12		
	FURNITURE	Low	High				JEANS	\$4	\$12		
	CHAIR – UPHOLSTERED	\$26	\$104				JACKET	\$3	\$26		
	CHAIR/SOFA COVER	\$16	\$36				PJS/ ROBE	\$1	\$6		
	CHEST	\$26	\$99				SHOES	\$3	\$9		
	CHINA CABINET	\$89	\$311			†	SHORTS	\$1	\$6		
	CLOTHES CLOSET	\$16	\$52				SKIRTS	\$2	\$6		
	COFFEE TABLE	\$16	\$67				SNOWSUIT	\$4	\$20		
	DESK	\$26	\$145			1	SOCKS	\$1	\$2		
	DINING SET/COMPLETE	\$156	\$934	+		+	SLACKS/PANTS	\$2	\$12	+	
	DRESSER	\$21	1	+			SWEATS	\$1	\$6	+	
	END TABLE	\$10	\$104 \$52	+	1	+	SWEATERS	\$1	\$8	+	<b>-</b>
	FIREPLACE SET			+		1			\$6	<del> </del>	
		\$21	\$83			1	SWIM WEAR/ SHORTS	\$1			
	FOLDING BED	\$21	\$62			1	T-SHIRTS	\$2	\$6		
	HI RISER	\$36	\$78	1			UNDERWEAR	\$1	\$4		
	KITCHEN CABINET	\$26	\$78				VESTS	\$1	\$3		
	KITCHEN CHAIR	\$3	\$10								
	KITCHEN SET	\$36	\$176				MISCELLANEOUS	Low	High		
	PICTURES/PAINTING	\$5	\$207				SEWING MACHINE	\$15	\$88		
	SOFA	\$36	\$207				TYPEWRITER	\$5	\$26		
	SOFA – SLEEPER	\$88	\$311				UMBRELLA	\$2	\$6		
	WARDROBE	\$21	\$104				EDGER	\$5	\$26		
							HANDBAG	\$2	\$21		
							LUGGAGE	\$5	\$16		
							MOWER, LAWN	\$26	\$104		
							MOWER, RIDING	\$104	\$311		
							WOODEN TRUNK	\$5	\$73		
							ROLLER BLADES	\$3	\$16		
	KITCHEN ITEMS						INFANTS	Low	High		
	MIXER/BLENDER	\$5	\$21				BLANKET BABY	\$2	\$15		
	POTS, PANS BAKING PANS	\$1	\$3				CLOTHES	\$1	\$15		
	GRIDDLE	\$4	\$12				Size 0-4T	\$3	\$5		
	BAKEWARE	\$1	\$3				COAT 0-4T	\$5	\$8		
	GLASSES, MUGS, CUPS	\$1	\$2				CRIB W/ MATTRESS	\$25	\$104		
	KITCHEN UTENSILS	\$1	\$2				HIGH CHAIR	\$10	\$52		
	PLATES	\$1	\$3				PLAY PEN	\$4	\$31		
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A	ITEM	FMV		В	A x B TOTAL\$			FMV		В	A x B TOTAL\$
		Low	High	VALUE CHOSEN	FOR ITEM	Α	ITEM	Low	High	VALUE CHOSEN	FOR ITEM
# OF ITEMS						# OF ITEMS					
	MEN'S CLOTHING	Low	High				WOMEN'S CLOTHING	Low	High		
	ACCESSORIES	\$2	\$8				BATHROBE	\$3	\$12		
	BELT NOT LEATHER	\$2	\$6				BELT NOT LEATHER	\$2	\$6		
	BELT LEATHER	\$5	\$15				BELT LEATHER	\$5	\$15		
	BOOTS	\$6	\$18				BLOUSE	\$3	\$12		
	COAT/OVERCOAT	\$16	\$62				BRA	\$1	\$3		
	JACKETS	\$8	\$26				BOOTS	\$2	\$5		
	JEANS	\$4	\$21				COATS	\$10	\$41		
	JOGGING /SWEATS	\$2	\$12				DRESS CASUAL	\$4	\$20		
	RAINCOAT	\$5	\$21				DRESS FORMAL	\$10	\$62		
	PJS	\$2	\$8				FUR COAT	\$26	\$415		
	SHIRTS	\$3	\$12				FUR HAT	\$7	\$16		
	SHOES MEN	\$4	\$26				HAT	\$1	\$8		
	SHORTS	\$4	\$10				JACKETS	\$4	\$12		
	SKI SUIT	\$14	\$20				JEANS	\$4	\$21		
	SLACKS	\$5	\$12				NIGHTGOWN	\$4	\$12		
	SUITS	\$16	\$62				PANTS SUIT	\$7	\$96		
	SWEATERS	\$3	\$12				SHOES WOMEN	\$2	\$26		
	SWIM WEAR	\$3	\$8				SKIRTS	\$3	\$8		
	TSHIRTS/UNDERSHIRTS	\$1	\$6				SLACKS	\$4	\$12		
	TANK TOPS	\$1	\$6				SUITS	\$6	\$26		
	TIES	\$1	\$5				SWEATERS	\$4	\$16		
	TUX	\$10	\$62				SWIMWEAR	\$4	\$12		
	UNDERSHORTS	\$1	\$3				T-SHIRTS	\$1	\$6		
	VEST	\$1	\$4				TANK TOPS	\$1	\$6		
	WALLETS	\$2	\$6				VESTS	\$3	\$9		
	***************************************	ΨŽ	ΨΟ				WEDDING DRESSES	\$25	\$60		
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