

ACCOUNTAX

of OREGON INC.

We Do Taxes

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www.accounttaxoforegon.com

Guideline for Fair Market Value (FMV) for goods given to charity – 2025

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 TOTAL\$	A		FMV		B	A x B TOTAL\$
# OF ITEMS	ITEM	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		
	DVDS	\$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								

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