



KRUMM & ASSOCIATES C.P.A.s

NON CASH CHARITABLE CONTRIBUTIONS / DONATIONS WORKSHEET

TAXPAYERS NAME(S):		Insert Tax Year ==>	
ENTITY TO WHOM DONATED:		Insert Date Given ==>	

Note: This worksheet is provided as a convenience and aide in calculating most common non cash charitable donations. The source information used is from a Salvation Army "Valuation Guide" published several years ago and updated for assumed inflation. Although the values are believed to be reasonable, there are no guarantees or warranties as to their accuracy. The user assumes all consequences and responsibilities in the event the valuations used here are challenged by the Internal Revenue Service.

Retain this worksheet with your receipts in your tax file. Your receipts should include a reasonably accurate description of items donated.

IMPORTANT! One should prepare a list for EACH separate entity and date donations are made. For example: If one made a donation on July 1st to ARC, and another donation to ARC on Sept. 20th., two separate valuation reports should be made for each date. Likewise, if one made donations to four separate entities, a separate valuation report should be made for each entity.

LADIES' CLOTHING	Quantity	GOOD	Quantity	Better than Good	Quantity	EXCELLENT	TOTAL
blouse		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
bathrobes		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
boots		\$ 2.15		\$ 3.70		\$ 5.25	\$ -
bras & underwear		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
bathing suits		\$ 4.25		\$ 8.43		\$ 12.60	\$ -
coats		\$ 1.55		\$ 21.78		\$ 42.00	\$ -
dresses		\$ 4.25		\$ 12.10		\$ 19.95	\$ -
evening dresses		\$ 10.55		\$ 36.78		\$ 63.00	\$ -
fur hats		\$ 7.35		\$ 11.55		\$ 15.75	\$ -
fur coats		\$ 26.25		\$ 223.13		\$ 420.00	\$ -
handbags		\$ 2.10		\$ 11.55		\$ 21.00	\$ -
hats		\$ 1.05		\$ 4.73		\$ 8.40	\$ -
jackets		\$ 4.20		\$ 8.40		\$ 12.60	\$ -
nightgowns		\$ 4.20		\$ 8.40		\$ 12.60	\$ -
pant suits		\$ 6.90		\$ 16.58		\$ 26.25	\$ -
socks / stockings		\$ 0.45		\$ 0.90		\$ 1.35	\$ -
suits		\$ 6.30		\$ 16.28		\$ 26.25	\$ -
shoes		\$ 2.10		\$ 14.18		\$ 26.25	\$ -
skirts		\$ 3.15		\$ 5.78		\$ 8.40	\$ -
sweaters		\$ 3.15		\$ 9.45		\$ 15.75	\$ -
slips		\$ 1.05		\$ 3.68		\$ 6.30	\$ -
slacks		\$ 3.70		\$ 8.15		\$ 12.60	\$ -
sweat shirts / pants		\$ 1.00		\$ 5.50		\$ 10.00	\$ -

MEN'S CLOTHING	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
casual wear jackets: fabric		\$ 7.90		\$ 17.08		\$ 26.25	\$ -
casual wear jackets: leather		\$ 15.75		\$ 47.25		\$ 78.75	\$ -
over coats		\$ 15.75		\$ 39.38		\$ 63.00	\$ -
pajamas		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
pants - shorts		\$ 3.70		\$ 7.10		\$ 10.50	\$ -
raincoats		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
suits		\$ 15.75		\$ 39.38		\$ 63.00	\$ -
dress slacks		\$ 5.25		\$ 8.93		\$ 12.60	\$ -
shirts		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
sweaters		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
shoes		\$ 3.70		\$ 14.98		\$ 26.25	\$ -
swim trunks		\$ 2.65		\$ 5.53		\$ 8.40	\$ -
sport coats		\$ 8.40		\$ 30.45		\$ 52.50	\$ -
tuxedo		\$ 10.50		\$ 36.75		\$ 63.00	\$ -
under shirts / under shorts		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
sweat shirts / pants		\$ 1.00		\$ 5.50		\$ 10.00	\$ -
belts - ties		\$ 3.15		\$ 5.78		\$ 8.40	\$ -
CHILDREN'S CLOTHING	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
blouses		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
boots		\$ 3.15		\$ 12.08		\$ 21.00	\$ -
coats		\$ 4.75		\$ 12.88		\$ 21.00	\$ -
dresses		\$ 3.70		\$ 8.15		\$ 12.60	\$ -
jackets		\$ 3.15		\$ 14.70		\$ 26.25	\$ -
jeans		\$ 3.70		\$ 8.15		\$ 12.60	\$ -
pants		\$ 2.65		\$ 7.63		\$ 12.60	\$ -
snowsuits		\$ 4.20		\$ 12.08		\$ 19.95	\$ -
shoes		\$ 2.65		\$ 5.93		\$ 9.20	\$ -
skirts		\$ 1.60		\$ 3.95		\$ 6.30	\$ -
sweaters		\$ 2.65		\$ 5.53		\$ 8.40	\$ -
slacks		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
shirts		\$ 2.10		\$ 4.20		\$ 6.30	\$ -
socks		\$ 0.55		\$ 1.08		\$ 1.60	\$ -
underwear		\$ 1.05		\$ 2.38		\$ 3.70	\$ -

DRY GOODS	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
blankets		\$ 2.65		\$ 5.53		\$ 8.40	\$ -
bedspreads		\$ 3.15		\$ 14.18		\$ 25.20	\$ -
chair covers		\$ 15.75		\$ 26.25		\$ 36.75	\$ -
curtains		\$ 1.60		\$ 7.10		\$ 12.60	\$ -
drapes		\$ 6.90		\$ 24.45		\$ 42.00	\$ -
pillows		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
sheets		\$ 2.10		\$ 5.25		\$ 8.40	\$ -
throw rugs		\$ 1.60		\$ 7.10		\$ 12.60	\$ -
towels		\$ 0.55		\$ 2.38		\$ 4.20	\$ -
HOUSEWARES & SMALL APPLIANCES	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
broiler ovens		\$ 15.75		\$ 21.00		\$ 26.25	\$ -
mixer / blender		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
toaster		\$ 6.30		\$ 11.03		\$ 15.75	\$ -
coffee maker		\$ 7.90		\$ 17.08		\$ 26.25	\$ -
microwave		\$ 31.50		\$ 55.13		\$ 78.75	\$ -
dinner plates - each		\$ 0.55		\$ 0.80		\$ 1.05	\$ -
saucers - each		\$ 0.35		\$ 0.58		\$ 0.80	\$ -
cups - each		\$ 0.40		\$ 0.63		\$ 0.85	\$ -
glasses - each		\$ 0.20		\$ 0.25		\$ 0.30	\$ -
flatware - place setting of 4 pieces		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
soup bowls		\$ 0.35		\$ 0.58		\$ 0.80	\$ -
serving dishes		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
misc. cooking utensils		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
misc. serving utensils		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
misc. cutting utensils		\$ 1.05		\$ 2.10		\$ 3.15	\$ -
SPORTING GOODS	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
bicycles		\$ 15.75		\$ 42.00		\$ 68.25	\$ -
fishing rods with reels		\$ 5.25		\$ 15.75		\$ 26.25	\$ -
ice / roller / inline skates		\$ 10.50		\$ 26.25		\$ 42.00	\$ -
skis		\$ 15.75		\$ 60.38		\$ 105.00	\$ -
ski boots/bindings		\$ 21.00		\$ 89.25		\$ 157.50	\$ -
sleds		\$ 5.25		\$ 13.13		\$ 21.00	\$ -
tennis/racquetball rackets		\$ 5.25		\$ 23.63		\$ 42.00	\$ -
toboggans		\$ 15.75		\$ 55.13		\$ 94.50	\$ -

MISCELLANEOUS	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
adding machines		\$ 21.00		\$ 49.88		\$ 78.75	\$ -
Christmas trees		\$ 15.75		\$ 34.13		\$ 52.50	\$ -
copier		\$ 105.00		\$ 157.50		\$ 210.00	\$ -
home computer		\$ 157.55		\$ 341.28		\$ 525.00	\$ -
ink jet printer		\$ 26.25		\$ 65.63		\$ 105.00	\$ -
laser printer		\$ 52.50		\$ 131.25		\$ 210.00	\$ -
fax machine		\$ 26.25		\$ 52.50		\$ 78.75	\$ -
mower (riding)		\$ 105.00		\$ 183.75		\$ 262.50	\$ -
mower (auto)		\$ 10.50		\$ 57.75		\$ 105.00	\$ -
power edger		\$ 5.25		\$ 15.75		\$ 26.25	\$ -
rototiller		\$ 26.25		\$ 60.38		\$ 94.50	\$ -
sewing machine		\$ 15.75		\$ 47.25		\$ 78.75	\$ -
snow blower		\$ 52.50		\$ 105.00		\$ 157.50	\$ -
telephone answering machine		\$ 26.25		\$ 52.50		\$ 78.75	\$ -
typewriter		\$ 7.90		\$ 22.33		\$ 36.75	\$ -
vacuum cleaner (working)		\$ 21.00		\$ 42.00		\$ 63.00	\$ -
carpet cleaner (working)		\$ 26.25		\$ 52.50		\$ 78.75	\$ -
FURNITURE	<u>Quantity</u>	<u>GOOD</u>	<u>Quantity</u>	<u>Better than Good</u>	<u>Quantity</u>	<u>EXCELLENT</u>	<u>TOTAL</u>
air conditioner		\$ 21.00		\$ 57.75		\$ 94.50	\$ -
bar		\$ 31.50		\$ 55.13		\$ 78.75	\$ -
bar stools		\$ 10.50		\$ 15.75		\$ 21.00	\$ -
bed (double) complete		\$ 52.50		\$ 115.50		\$ 178.50	\$ -
bed (single) complete		\$ 36.75		\$ 70.88		\$ 105.00	\$ -
chest		\$ 26.25		\$ 62.50		\$ 98.75	\$ -
clothes closet		\$ 15.75		\$ 34.13		\$ 52.50	\$ -
china cabinet		\$ 89.25		\$ 202.13		\$ 315.00	\$ -
convertible sofa (w/ mattress)		\$ 89.25		\$ 202.13		\$ 315.00	\$ -
crib (w/ mattress)		\$ 26.25		\$ 65.63		\$ 105.00	\$ -
baby carriage / stroller		\$ 5.25		\$ 55.13		\$ 105.00	\$ -
chair (upholstered)		\$ 26.25		\$ 52.50		\$ 78.75	\$ -
coffee table		\$ 15.75		\$ 42.00		\$ 68.25	\$ -
dresser w/ mirror		\$ 21.00		\$ 63.00		\$ 105.00	\$ -
desk		\$ 26.25		\$ 86.63		\$ 147.00	\$ -
dryer		\$ 47.25		\$ 70.88		\$ 94.50	\$ -
kitchen stove / range (working)		\$ 78.75		\$ 118.13		\$ 157.50	\$ -
end tables (2)		\$ 10.50		\$ 31.50		\$ 52.50	\$ -
figurines (lg.)		\$ 52.50		\$ 78.75		\$ 105.00	\$ -
fireplace set		\$ 31.50		\$ 63.00		\$ 94.50	\$ -
floor lamps		\$ 7.90		\$ 24.95		\$ 42.00	\$ -
folding beds		\$ 21.00		\$ 42.00		\$ 63.00	\$ -
gas stoves		\$ 52.50		\$ 91.88		\$ 131.25	\$ -
heaters		\$ 7.90		\$ 15.50		\$ 23.10	\$ -

