



THE SALVATION ARMY ADULT REHABILITATION CENTER

**VALUATION GUIDE FOR ITEMS DONATED TO THE SALVATION ARMY**

New Federal income tax regulations require donors claiming deductions for charitable contributions consisting of property other than cash worth more than \$500 to file Internal Revenue Service Form 8283, 'Non-cash Charitable Contributions'. Where the non-cash charitable contribution, other than publicly traded securities, exceeds \$5,000 (including 'similar property' contributed to one or more charitable organizations), the donee charitable organization must acknowledge the contribution on the Form 8283. In addition, donee charitable organizations are required to file Internal Revenue Service Form 8282, 'Donee Information Return', when they dispose of certain property the receipt of which they have acknowledged on a Form 8283. (See IRS publication 581 [Revised November 1985] - 'Determining the Value of Donated Property' for detailed information.)

The following is a list of the average prices in our thrift stores if the items are in good condition. New or expensive items would be higher and damaged materials less. List is for your guidance only. There are, of course, variables such as, condition, age, antique value, cleanliness, repair needed and value when new.

**LADIES CLOTHING**

	LOW	HIGH
Blouse	2.50	12.00
Bathrobes	2.50	12.00
Boots	2.00	5.00
Bras	1.00	3.00
Bathing Suits	4.00	12.00
Coats	10.00	40.00
Dresses	4.00	19.00
Evening Dresses	10.00	60.00
Fur Hats	7.00	15.00
Fur Coats	25.00	400.00
Foundation Garments	3.00	8.00
Handbags	2.00	20.00
Hats	1.00	8.00
Jackets	4.00	12.00
Nightgowns	4.00	12.00
Pant Suits	6.50	25.00
Socks	.40	1.25
Suits	6.00	25.00
Shoes	2.00	25.00
Skirts	3.00	8.00
Sweaters	3.50	15.00
Slips	1.00	6.00
Slacks	3.50	12.00

**MEN'S CLOTHING**

	LOW	HIGH
Jackets	7.50	25.00
Over Coats	15.00	60.00
Pejamas	2.00	8.00
Pants-shorts	3.50	10.00
Raincoat	5.00	20.00
Suits	15.00	60.00
Slacks	5.00	12.00
Shirts	2.50	12.00
Sweaters	2.50	12.00
Shoes	3.50	25.00
Swim Trunks	2.50	8.00
Tuxedo	10.00	60.00
Under-shirts	1.00	3.00
Under-shorts	1.00	3.00
Belts-Ties	3.00	8.00

**CHILDREN'S CLOTHING**

	LOW	HIGH
Blouses	2.00	8.00
Boots	3.00	20.00
Coats	4.50	20.00
Dresses	3.50	12.00
Jackets	3.00	25.00
Jeans	3.50	12.00
Pants	2.50	12.00
Snowsuits	4.00	19.00
Shoes	2.50	8.75
Skirts	1.50	6.00
Sweaters	2.50	8.00
Slacks	2.00	8.00
Shirts	2.00	6.00
Socks	.50	1.50
Underwear	1.00	3.50

**SPORTING GOODS**

Bicycles	15.00	65.00
Fishing Rods	5.00	25.00
Ice/Roller Skates	10.00	40.00
Skis	15.00	100.00
Sleds	5.00	20.00
Tennis Racket	5.00	40.00
Toboggans	15.00	90.00

**DRY GOODS**

	LOW	HIGH
Blankets	2.50	8.00
Bedspreads	3.00	24.00
Chair Cover	15.00	35.00
Curtains	1.50	12.00
Drapes	6.50	40.00
Pillows	2.00	8.00
Sheets	2.00	8.00
Throw Rugs	1.50	12.00
Towels	.50	4.00

**COMPLETE SETS**

Bedroom Set (complete)	250.00	1000.00
Dining Room Set (complete)	150.00	900.00
Kitchen Set	35.00	170.00

**FURNITURE**

Air Conditioner	20.00	90.00
Bar	30.00	75.00
Bar Stools	10.00	20.00
Bed Complete (double)	50.00	170.00
Bed Complete (single)	35.00	100.00
Bicycles	15.00	65.00
Chest	25.00	95.00
Clothes Closet	15.00	50.00
China Cabinet	85.00	300.00
Convertible Sofa (with mattress)	85.00	300.00
Crib (with mattress)	25.00	100.00
Carriage	5.00	100.00
Coffee Table	15.00	65.00
Dresser with Mirror	20.00	100.00
Desk	25.00	140.00
Dryer	45.00	90.00
Electric Stove (working)	75.00	150.00
End Tables (2)	10.00	50.00
Figurines	50.00	150.00
Fire Place Set	30.00	90.00
Floor Lamps	7.50	40.00
Folding Beds	20.00	60.00
Gas Stove	50.00	125.00
Heaters	7.50	22.00
Hi Riser	10.00	50.00
Hi Riser	35.00	75.00
Kitchen Chair	2.50	10.00
Kitchen Cabinet	25.00	75.00
Kitchen Table	25.00	60.00
Mattress (double)	35.00	75.00
Mattress (single)	15.00	35.00
Organ Console	75.00	200.00

**FURNITURE (continued)**

Piano	75.00	200.00
Pictures & Paintings	5.00	200.00
Ping Pong Table	15.00	40.00
Play-Pan	15.00	30.00
Pool Table	20.00	75.00
Rugs	20.00	90.00
Refrigerator (working)	75.00	250.00
Radio	7.50	50.00
Record Player (stereo)	30.00	90.00
Record Player (components)	30.00	200.00
Sewing Machine	15.00	75.00
Secretary	50.00	140.00
Sofa	35.00	200.00
T.V. (B/W working)	25.00	60.00
T.V. (Color working)	75.00	225.00
Trunk	5.00	20.00
Typewriter	7.50	22.50
Upholstered Chair	25.00	75.00
Vac Cleaner (working)	10.00	35.00
Washing Machine (working)	50.00	150.00
Wardrobe	20.00	100.00
Waterbed Frame	15.00	40.00
Waterbed Headboard	30.00	90.00
Waterbed Complete	150.00	325.00

**MISC. EQUIPMENT**

Adding Machine	20.00	75.00
Christmas Trees	15.00	50.00
Broiler Oven	15.00	25.00
Copier	100.00	200.00
Home Computer	150.00	500.00
Mimeograph Machine	100.00	200.00
Mixer	5.00	20.00
Mannequins	25.00	200.00
Mower (riding)	100.00	250.00
Mower (auto)	10.00	100.00
Power Edger	5.00	25.00
Rototiller	25.00	90.00
Snow Blower	50.00	150.00
Telephone Answering Machine	25.00	75.00
Typewriter	7.50	35.00
Vac Cleaner (working)	20.00	60.00
Wigs	5.00	25.00