

## THE SALVATION ARMY VALUATION GUIDE FOR DONATED ITEMS

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 material less. This list is for your guidance only. There are, of course, variables such as, condition, age, antique value, cleanliness, repair needed and value when new.

Furniture	Ladies		Clothing	Mens		Clothing	Children's Clothing	
	Low	High		Low	High		Low	High
Air Conditioner	\$20.00	\$90.00	Blouse	\$2.50	\$12.00	Jackets	\$7.50	\$25.00
Bars	30.00	75.00	Bathrobe	2.50	12.00	Overcoats	15.00	60.00
Bar Stools	10.00	20.00	Boots	2.00	5.00	Pajamas	2.00	8.00
Bed Complete - Double	50.00	170.00	Bras	1.00	3.00	Pants-Shorts	3.50	10.00
Bed Complete - Single	35.00	100.00	Bathingsuits	4.00	12.00	Raincoat	5.00	20.00
Bicycles	15.00	65.00	Coats	10.00	40.00	Suits	15.00	60.00
Chest	25.00	95.00	Dresses	4.00	19.00	Slacks	5.00	12.00
Clothes Closet	15.00	50.00	Evening Dresses	10.00	60.00	Shirts	2.50	12.00
China Cabinet	85.00	300.00	Fur Hats	7.00	15.00	Sweaters	2.50	12.00
Conv. Sofa w/ mattress	85.00	300.00	Fur Coats	25.00	400.00	Shoes	3.50	25.00
Crib w/ mattress	25.00	100.00	Foundation Garments	3.00	8.00	Swimtrunks	2.50	8.00
Carriage	5.00	100.00	Handbags	2.00	20.00	Tuxedo	10.00	60.00
Coffee Table	15.00	65.00	Hats	1.00	8.00	Under Shirts	1.00	3.00
Dresser w/mirror	20.00	100.00	Jackets	4.00	12.00	Under Shorts	1.00	3.00
Desk	25.00	140.00	Nightgowns	4.00	12.00	Belts/ Ties	3.00	8.00
Dryer	45.00	90.00	Pant Suits	6.50	25.00			
Electric Stove (Working)	75.00	150.00	Socks	0.40	1.25			
End Tables	10.00	50.00	Suits	6.00	25.00			
Figurines	50.00	150.00	Shoes	2.00	25.00			
Fire Place Set	30.00	90.00	Skirts	3.00	8.00	Blouses	\$2.00	\$8.00
Floor Lamps	7.50	40.00	Sweaters	3.50	15.00	Boots	3.00	20.00
Folding Beds	20.00	60.00	Slips	1.00	6.00	Coats	4.50	20.00
Gas Stove	50.00	125.00	Slacks	3.50	12.00	Dresses	3.50	12.00
Heaters	7.50	22.00				Jackets	3.00	25.00
High Chair	10.00	50.00				Jeans	3.50	12.00
High Riser	35.00	75.00	<b>Dry Goods</b>	<b>Low</b>	<b>High</b>	Pants	2.50	12.00
Kitchen Chair	2.50	10.00	Blankets	\$2.50	\$8.00	Snowsuits	4.00	19.00
Kitchen Cabinets	25.00	75.00	Bedspreads	3.00	24.00	Shoes	2.50	8.75
Kitchen Table	25.00	60.00	Chair Covers	15.00	35.00	Skirts	1.50	6.00
Mattress- Double	35.00	75.00	Curtains	1.50	12.00	Sweaters	2.50	8.00
Mattress - Single	15.00	35.00	Drapes	6.52	40.00	Slacks	2.00	8.00
Organ Console	75.00	200.00	Pillows	2.00	8.00	Shirts	2.00	6.00
Piano	75.00	200.00	Sheets	2.00	8.00	Socks	0.50	1.50
Pictures/Paintings	5.00	200.00	Throw Rugs	1.50	12.00	Underwear	1.00	3.50
Ping Pong Table	15.00	40.00	Towels	0.50	4.00			
Play Pen	15.00	30.00						
Pool Table	20.00	75.00				<b>Sporting Goods</b>	<b>Low</b>	<b>High</b>
Rugs	20.00	90.00				Bicycles	\$15.00	\$65.00
Refrigerator (Working)	75.00	250.00	<b>Misc. Equipment</b>	<b>Low</b>	<b>High</b>	Fishing Rods	5.00	25.00
Radio	7.50	50.00	Adding Machine	\$20.00	\$75.00	Ice/Roller Skates	10.00	40.00
Record Player (stereo)	30.00	90.00	Christmas Tree	15.00	50.00	Skis	15.00	100.00
Record Player (components)	30.00	200.00	Broiler Oven	15.00	25.00	Sleds	5.00	20.00
Sewing Machine	15.00	75.00	Copier	100.00	200.00	Tennis Rackets	5.00	40.00
Secretary	50.00	140.00	Home Computer	150.00	500.00	Toboggans	15.00	90.00
Sofa	35.00	200.00	Mimeograph Machine	100.00	200.00			
T.V. (b/w working)	25.00	60.00	Mixer	5.00	20.00			
T.V. (color working)	75.00	225.00	Mannequins	25.00	200.00	<b>Complete Sets</b>	<b>Low</b>	<b>High</b>
Trunk	5.00	70.00	Mower - Riding	100.00	250.00	Bedroom Sets	\$250.00	\$1,000.00
Typewriter	7.50	22.50	Mower -Automatic	10.00	100.00	Dining Room Sets	150.00	900.00
Upholstered Chair	25.00	75.00	Power Edger	5.00	25.00	Kitchen Sets	35.00	170.00
Vacuum Cleaner (Working)	10.00	35.00	Rototiller	25.00	90.00			
Washing Machine (Working)	50.00	150.00	Snow Blower	50.00	150.00			
Wardrobe	20.00	100.00	Answering Machine	25.00	75.00			
Waterbed Frame	15.00	40.00	Typewriter	7.50	35.00			
Waterbed Headboard	30.00	90.00	Vacuum Cleaner	20.00	60.00			
Waterbed Complete	150.00	325.00	Wigs	5.00	25.00			

New Federal Income Tax regulations require donors claiming deductions for contributions consisting of property other than cash worth more than \$500 to file Internal Revenue Service Form 8283. "Noncash Charitable Contribution." Where the Noncash charitable contribution, other than publicly traded securities, exceeds \$5000 (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 have acknowledged on a Form 8283. (See IRS Publication 561 [Revised November 1985] "Determining the Value of Donated Property" for detailed information.)