



## Valuation Guide

**Thank you for donating to Goodwill!** Your generous donation plays an important role in our ability to fulfill the Goodwill mission. Revenues from the sale of gently-used items support the Vocational Services Programs of Goodwill. Donations and purchases provide job training that makes it possible for people to improve their economic situation. Your generosity helps Goodwill improve lives through the dignity and power of work.

In general, taxpayers who itemize are entitled to deduct the value of goods donated to qualified religious, charitable, educational, governmental, or other philanthropic organizations.

The rules governing valuation, record keeping, and reporting can be found in IRS Publications 526 and 561. Consult a tax advisor if your situation so warrants.

### **Frequently Asked Questions:**

*Can Goodwill place a value on my non-cash charitable contribution for me?*

No. The IRS requires the donor to assign values. Some acceptable methods are estimated resale value, replacement cost, or qualified appraisal. Regardless of the method used, consideration should be given to the age, condition, quality, style, and use of the donated article

*What documentation should I obtain at the time of my donation?*

A receipt from the donee should be obtained specifying the name of the organization, date, and location of the contribution, as well as a description of the donated property. Goodwill Industries of Northern Illinois offers all donors donation receipts at the time of donation.

*I lost my donation receipt. Can Goodwill give me another copy?*

Unfortunately, Goodwill cannot give duplicate copies of donation receipts. With the large volume of donations we take in, we are simply unable to keep records.

For more information, contact Goodwill's Director of Retail or visit our website, [www.goodwillni.org](http://www.goodwillni.org)



## Valuation Guide

The IRS requires donors to value their items, and this list will help guide you. Assume the following items are in good condition, and remember—prices are only estimates.

| Clothing and Accessories |         |         |            |
|--------------------------|---------|---------|------------|
|                          | Women's | Men's   | Children's |
| <b>Tops</b>              |         |         |            |
| Shirt/blouse             | \$2-12  | \$2-8   | \$1-6      |
| Sweater                  | \$2-20  | \$5-15  | \$1-6      |
| T-shirt                  | \$1-6   | \$1-6   | .50-\$3    |
| Tank                     | \$1-6   | \$1-6   | .50-\$3    |
| Vest                     | \$3-9   | \$3-9   | \$1-3      |
| <b>Bottoms</b>           |         |         |            |
| Casual                   | \$2-10  | \$2-10  | \$1-6      |
| Dress                    | \$2-10  | \$2-15  | \$1-6      |
| Shorts                   | \$1-9   | \$1-9   | .50-\$6    |
| Skirt                    | \$2-12  |         | \$1-6      |
| Jeans                    | \$4-21  | \$4-21  | \$2-10     |
| <b>Dresses</b>           |         |         |            |
| Everyday                 | \$3-17  |         | \$2-6      |
| Evening wear             | \$3-30  |         |            |
| <b>Suits</b>             |         |         |            |
|                          | \$5-30  | \$10-30 |            |
| <b>Sweats</b>            |         |         |            |
| Top                      | \$2-12  | \$2-12  | \$1-6      |
| Bottom                   | \$2-12  | \$2-12  | \$1-6      |
| <b>Sleepwear</b>         |         |         |            |
| Pajamas                  | \$2-10  | \$2-10  | \$1-6      |
| Nightgown                | \$2-10  |         | \$1-6      |
| Robe                     | \$2-10  | \$2-10  | \$1-6      |
| <b>Outerwear</b>         |         |         |            |
| Coat                     | \$7-40  | \$7-40  | \$3-15     |
| Blazer                   | \$4-12  | \$4-12  | \$2-6      |
| Sport coat               | \$4-12  | \$4-12  | \$2-6      |

| Clothing and Accessories |         |        |            |
|--------------------------|---------|--------|------------|
|                          | Women's | Men's  | Children's |
| <b>Swimwear</b>          |         |        |            |
|                          | \$4-12  | \$4-12 | \$1-6      |
| <b>Shoes</b>             |         |        |            |
| Tennis                   | \$4-9   | \$4-9  | \$2-6      |
| Sandal/Slipper           | \$4-9   | \$4-9  | \$2-6      |
| Boots                    | \$6-18  | \$6-18 | \$2-6      |
| <b>Accessories</b>       |         |        |            |
| Handbag                  | \$3-9   |        |            |
| Wallet                   | \$2-6   | \$2-6  |            |
| Umbrella                 | \$2-6   | \$2-6  |            |
| Luggage                  | \$5-15  | \$5-15 |            |
| <b>Ties</b>              |         |        |            |
|                          |         | \$3-6  |            |
| <b>Belts</b>             |         |        |            |
| Cloth/Plastic            | \$2-6   | \$2-6  | .50-\$1.50 |
| Leather                  | \$5-15  | \$5-15 | \$3-9      |



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| <b>Household and Misc. Items</b> |            |
|----------------------------------|------------|
| <b>Electrical</b>                |            |
| Lamp                             | \$4-12     |
| Coffee maker                     | \$4-15     |
| Radio                            | \$2-15     |
| VCR/DVD                          | \$8-15     |
| Griddle                          | \$4-12     |
| TV (working)                     | \$10-80    |
| Stereo system                    | \$10-40    |
| Vacuum cleaner (working)         | \$15-50    |
| Telephone                        | \$10-40    |
| <b>Kitchen Items</b>             |            |
| Glass/mug/cup                    | .50-\$1.50 |
| Plate                            | .50-\$3    |
| Pot or pan                       | \$1-3      |
| Baking pan                       | \$1-3      |
| Mixer                            | \$6-30     |
| <b>Furniture</b>                 |            |
| Coffee table                     | \$10-12    |
| Desk                             | \$30-60    |
| Dresser                          | \$20-60    |
| End table                        | \$4-20     |
| Sofa                             | \$30-150   |
| Chair                            | \$5-15     |
| Kitchen/dinette set              | \$40-100   |
| Bed (double)                     | \$20-60    |
| Bed (single)                     | \$15-40    |
| Ping pong table                  | \$15-40    |
| Pool table                       | \$60-100   |
| Wardrobe                         | \$40-100   |
| Trunk                            | \$6-60     |

| <b>Household and Misc. Items</b>     |            |
|--------------------------------------|------------|
| <b>Bedding</b>                       |            |
| Sheets or mattress pad               | \$2-6      |
| Quilt/bedspread                      | \$8-24     |
| Blanket/afghan                       | \$2-15     |
| Pillow                               | \$3-10     |
| <b>Toys, Games, Sports Equipment</b> |            |
| Puzzle                               | .50        |
| Board game                           | \$1        |
| Stuffed animal                       | .50-\$1    |
| Roller blades                        | \$3-15     |
| Ice skates                           | \$3-15     |
| Tennis racket                        | \$3        |
| Golf club                            | \$2-25     |
| Fishing rod                          | \$6-30     |
| Bicycle                              | \$6-50     |
| Gaming system                        | \$20-100   |
| <b>Books and Multimedia</b>          |            |
| Paperback book                       | .75-\$1.50 |
| Hardcover book                       | \$1-3      |
| Vinyl record                         | \$1        |
| CD                                   | \$2-5      |
| DVD                                  | \$2-5      |
| Video game                           | \$5-40     |
| <b>Computers</b>                     |            |
| Monitor                              | \$5-50     |
| Printer                              | \$5-150    |
| System                               | \$100-400  |