



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 "service property" contributed to one or more charitable organizations, the donor charitable organization must acknowledge the contribution on the Form 8283. In addition, donor charitable organizations are required to file Internal Revenue Service Form 8282, "Donor Information Return", when they dispose of certain property the receipt of which they have acknowledged on a Form 8283. (See IRS publication 5411 "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.

<u>LADIES CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
Blouses	2.50	12.00
Bathrobes	2.50	12.00
Boots	2.00	5.00
Bra	1.00	3.00
Bathing Suits	4.00	12.00
Coats	10.00	40.00
Dresses	4.00	18.00
Evening Dresses	10.00	60.00
For Hats	7.00	15.00
For 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
Foot Suits	8.50	25.00
Socks	.40	1.25
Suits	8.00	25.00
Shoes	2.00	25.00
Skirts	3.00	8.00
Sweaters	3.50	15.00
Slips	1.00	8.00
Stocks	3.50	12.00

<u>SPORTING GOODS</u>	<u>LOW</u>	<u>HIGH</u>
Bicycles	15.00	45.00
Fishing Rods	5.00	25.00
Ice Skates	10.00	40.00
Ski	15.00	100.00
Ski	5.00	20.00
Female Racquet	5.00	40.00
Tennis Rackets	15.00	80.00

<u>MEN'S CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
Jackets	7.50	25.00
Over Coats	15.00	80.00
Pajamas	2.00	8.00
Pants shorts	3.50	10.00
Raincoat	5.00	20.00
Suits	15.00	80.00
Stocks	5.00	12.00
Shirts	2.50	12.00
Sweaters	2.50	12.00
Shoes	3.50	25.00
Suits Ties	2.50	8.00
Tuxedo	10.00	80.00
Under shirts	1.00	3.00
Under shorts	1.00	3.00
Suits Ties	3.00	8.00

<u>CHILDREN'S CLOTHING</u>	<u>LOW</u>	<u>HIGH</u>
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
Overalls	4.00	18.00
Shoes	2.50	8.75
Suits	3.50	8.00
Sweaters	2.50	8.00
Stocks	2.00	8.00
Shirts	2.00	8.00
Socks	.50	1.50
Underwear	1.00	3.50

<u>ANY GOODS</u>	<u>LOW</u>	<u>HIGH</u>
Blankets	2.50	8.00
Bedspreads	3.00	24.00
Chair Cover	15.00	35.00
Curtains	1.50	12.00
Drapes	4.50	40.00
Flowers	2.00	8.00
Shawls	2.00	8.00
Throw Rugs	1.50	12.00
Towels	.50	4.00

<u>COMPLETE SETS</u>	<u>LOW</u>	<u>HIGH</u>
Bedroom Set		
Completed	250.00	1000.00
Dining Room Set		
Completed	150.00	800.00
Kitchen Set	35.00	175.00

<u>FURNITURE</u>	<u>LOW</u>	<u>HIGH</u>
Air Conditioner	20.00	80.00
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	85.00
Chest	25.00	85.00
Clothes Chest	15.00	50.00
Chest Cabinet	85.00	300.00
Convertible Sofa		
With mattress	85.00	300.00
Crib (with mattress)	25.00	100.00
Coffee	5.00	100.00
Coffee Table	15.00	85.00
Dresser with Mirror	20.00	100.00
Desk	25.00	140.00
Dryer	45.00	80.00
Electric Stove (working)	75.00	150.00
End Table (2)	10.00	50.00
Figurines	50.00	100.00
Five Piece Set	30.00	80.00
Floor Lamp	7.50	40.00
Footstool Bed	20.00	80.00
Gas Stove	50.00	125.00
Hairer	7.50	22.00
High Chair	10.00	50.00
Hi Seat	25.00	75.00
Kitchen Chair	2.50	10.00
Kitchen Cabinet	25.00	75.00
Kitchen Table	25.00	80.00
Mattress (double)	35.00	75.00
Mattress (single)	15.00	35.00
Oven Complete	75.00	200.00

<u>FURNITURE (continued)</u>	<u>LOW</u>	<u>HIGH</u>
Piano	75.00	200.00
Pictures & Paintings	5.00	100.00
Reclining Table	15.00	40.00
Play Pen	15.00	30.00
Pool Table	20.00	75.00
Rugs	20.00	80.00
Refrigerator (working)	75.00	250.00
Radio	7.50	50.00
Record Player (newer)	30.00	80.00
Record Player (vintage)		
Component	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	80.00
T.V. (Color working)	75.00	225.00
Trunk	5.00	70.00
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	20.00	90.00
Waterbed Complete	150.00	325.00

<u>MAJOR EQUIPMENT</u>	<u>LOW</u>	<u>HIGH</u>
Adding Machine	20.00	75.00
Christmas Trees	15.00	50.00
Broiler Oven	15.00	25.00
Cupboard	100.00	200.00
Home Computer	150.00	500.00
Minigraph Machine	100.00	200.00
Mixer	5.00	20.00
Mower/gas	25.00	200.00
Mower (leaf)	100.00	250.00
Mower (turf)	10.00	100.00
Power Edge	5.00	25.00
Radiator	25.00	80.00
Snow Blower	50.00	150.00
Telephone Answering		
Machine	25.00	75.00
Typewriter	7.50	25.00
Vac. Cleaner (working)	20.00	80.00
Wife	5.00	25.00

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**University of Colorado Colorado
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Eric Dunning and Jay Coakley author of the best selling textbook on sport in the USA it both reflects and richly endorses this new found status Key aspects of the Handbook include an inventory of the principal achievements in the field a guide to the chief conflicts and difficulties in the theory and research process a rallying point for researchers who are established or new to the field which sets the agenda for future developments a resource book for teachers who wish to establish new curricula and develop courses and programmes in the area of sports studies With an international and inter disciplinary team of contributors the Handbook of Sports Studies is comprehensive in scope relevant in content and far reaching in its discussion of future prospect

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Good Housekeeping, 1991

Pittsburg, Pennsylvania; Cleveland, Ohio; Detroit, Michigan; Indianapolis, Indiana; St. Louis, Missouri; Cincinnati, Ohio; Columbus, Ohio; Chicago, Illinois; Milwaukee, Wisconsin United States. Congress. Joint Committee on Housing, 1948

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