

# News from **FSP and Associates**

tom.curtis@fsp-associates.com

## *SALVATION ARMY RECOMMENDED VALUES FOR NON-CASH CHARITABLE CONTRIBUTIONS*

The following chart contains values recommended by the Salvation Army for the valuation of non-cash charitable contributions. If you have any questions about the use of the values, please contact us at 301-258-0300.

### Appliance Donations

Appliance Donations	Low	High
Air Conditioner	\$20.00	\$90.00
Dryer	\$45.00	\$90.00
Electric Stove	\$75.00	\$150.00
Gas Stove	\$50.00	\$125.00
Heater	\$7.50	\$22.00
Microwave	\$10.00	\$50.00
Refrigerator (working)	\$75.00	\$250.00
Digital T.V. (color, working)—Analog TV's are worthless	\$75.00	\$225.00
Washing Machine	\$40.00	\$150.00

### Children's Clothing Donation

Children's Clothing Donation	Low	High
Blouse	\$2.00	\$8.00
Boots	\$3.00	\$20.00
Coat	\$4.50	\$20.00
Dress	\$3.50	\$12.00
Jacket	\$3.00	\$25.00

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

► (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
► 841 Quince Orchard Boulevard, Suite H ◀  
► Gaithersburg, MD 20878 ◀

Children's Clothing Donation	Low	High
Jeans	\$3.50	\$12.00
Pants	\$2.50	\$12.00
Shirt	\$2.00	\$6.00
Shoes	\$2.50	\$8.75
Skirt	\$1.50	\$6.00
Slacks	\$2.00	\$8.00
Snowsuit	\$4.00	\$19.00
Socks	\$0.50	\$1.50
Sweater	\$2.50	\$8.00
Underwear	\$1.00	\$3.50

### Furniture Donation

Furniture Donation	Low	High
Bed (full, queen, king)	\$50.00	\$170.00
Bed (single)	\$35.00	\$100.00
Bedroom Set (complete)	\$250.00	\$1,000.00
Carriage	\$5.00	\$100.00
Chair (upholstered)	\$25.00	\$100.00
Chest	\$25.00	\$95.00
China Cabinet	\$85.00	\$300.00
Clothes Closet	\$15.00	\$50.00
Coffee Table	\$15.00	\$65.00
Crib (w/mattress)	\$25.00	\$100.00
Desk	\$25.00	\$140.00
Dining Room Set (complete)	\$150.00	\$900.00

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

► (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
 ► 841 Quince Orchard Boulevard, Suite H ◀  
 ► Gaithersburg, MD 20878 ◀

Furniture Donation	Low	High
Dresser w/Mirror	\$20.00	\$100.00
End Table	\$10.00	\$50.00
Folding Bed	\$20.00	\$60.00
Hi Riser	\$35.00	\$75.00
High Chair	\$10.00	\$50.00
Kitchen Cabinet	\$25.00	\$75.00
Kitchen Chair	\$2.50	\$10.00
Kitchen Set	\$35.00	\$170.00
Mattress (double)	\$12.50	\$75.00
Mattress (single)	\$15.00	\$35.00
Playpen	\$3.75	\$30.00
Rugs	\$20.00	\$90.00
Secretary	\$50.00	\$140.00
Sleeper Sofa (with mattress)	\$85.00	\$300.00
Sofa	\$35.00	\$200.00
Trunk	\$5.00	\$70.00
Wardrobe	\$20.00	\$100.00

### Household Goods Donation

Household Goods Donation	Low	High
Bakeware	\$1.00	\$3.00
Bedsread/Quilt	\$3.00	\$24.00
Blanket	\$3.00	\$15.00
Chair/Sofa Cover	\$15.00	\$35.00
Coffeemaker	\$4.00	\$15.00

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

► (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
 ► 841 Quince Orchard Boulevard, Suite H ◀  
 ► Gaithersburg, MD 20878 ◀

Household Goods Donation	Low	High
Curtains	\$1.50	\$12.00
Drapes	\$6.50	\$40.00
Fireplace Set	\$20.00	\$80.00
Floor Lamp	\$6.00	\$50.00
Glass/Cup	\$0.50	\$1.50
Griddle	\$4.00	\$12.00
Kitchen Utensils	\$0.50	\$1.50
Lamp	\$5.00	\$75.00
Mixer/Blender	\$5.00	\$20.00
Picture/Painting	\$5.00	\$200.00
Pillow	\$2.00	\$8.00
Plate	\$0.50	\$3.00
Pot/Pan	\$1.00	\$3.00
Sheets	\$2.00	\$8.00
Throw Rug	\$1.50	\$12.00
Towels	\$0.50	\$4.00

### Men's Clothing Donation

Men's Clothing Donation	Low	High
Jacket	\$7.50	\$25.00
Overcoat	\$15.00	\$60.00
Pajamas	\$2.00	\$8.00
Raincoat	\$5.00	\$20.00
Shirt	\$2.50	\$12.00
Shoes	\$3.50	\$25.00

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

► (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
 ► 841 Quince Orchard Boulevard, Suite H ◀  
 ► Gaithersburg, MD 20878 ◀

Men's Clothing Donation	Low	High
Shorts	\$3.50	\$10.00
Slacks	\$5.00	\$12.00
Suit	\$15.00	\$60.00
Sweater	\$2.50	\$12.00
Swim Trunks	\$2.50	\$8.00
Tuxedo	\$10.00	\$60.00
Undershirt	\$1.00	\$3.00
Undershorts	\$1.00	\$3.00

### Miscellaneous Item Donation

Miscellaneous Item Donation	Low	High
Answering Machine	\$10.00	\$30.00
Bicycle	\$5.00	\$80.00
Board Game	\$1.00	\$3.00
Book (hardback)	\$1.00	\$3.00
Book (paperback)	\$0.75	\$1.50
CD	\$2.00	\$5.00
Computer Monitor	\$5.00	\$50.00
Computer Printer	\$5.00	\$150.00
Computer System	\$100.00	\$400.00
Copier	\$40.00	\$200.00
DVD	\$2.00	\$5.00
DVD Player/VCR	\$8.00	\$15.00
Edger	\$5.00	\$25.00
Golf Clubs	\$2.00	\$25.00

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

► (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
 ► 841 Quince Orchard Boulevard, Suite H ◀  
 ► Gaithersburg, MD 20878 ◀

Miscellaneous Item Donation	Low	High
Ice Skates	\$3.00	\$15.00
Luggage	\$5.00	\$15.00
Mower	\$25.00	\$100.00
Mower (riding)	\$100.00	\$300.00
Radio	\$7.50	\$50.00
Roller Blades	\$3.00	\$15.00
Sewing Machine	\$15.00	\$85.00
Stereo	\$15.00	\$75.00
Stuffed Animal	\$0.50	\$1.00
Tennis Racket	\$2.00	\$5.00
Typewriter	\$5.00	\$25.00
Umbrella	\$2.00	\$6.00
Vacuum Cleaner	\$15.00	\$65.00

### Women's Clothing Donation

Women's Clothing Donation	Low	High
Bathing Suit	\$4.00	\$12.00
Bathrobe	\$2.50	\$12.00
Blouse	\$2.50	\$12.00
Boots	\$2.00	\$5.00
Bra	\$1.00	\$3.00
Coat	\$10.00	\$40.00
Dress	\$4.00	\$20.00
Evening Dress	\$10.00	\$60.00
Foundation Garment	\$3.00	\$8.00

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

► (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
 ► 841 Quince Orchard Boulevard, Suite H ◀  
 ► Gaithersburg, MD 20878 ◀

Women's Clothing Donation	Low	High
Fur Coat	\$25.00	\$400.00
Fur Hat	\$7.00	\$15.00
Handbag	\$2.00	\$20.00
Hat	\$1.00	\$8.00
Jacket	\$4.00	\$12.00
Nightgown	\$4.00	\$12.00
Pants Suit	\$6.50	\$25.00
Shoes	\$2.00	\$25.00
Skirt	\$3.00	\$8.00
Slacks	\$3.50	\$12.00
Slip	\$1.00	\$6.00
Socks	\$0.50	\$1.25
Suit	\$6.00	\$25.00
Sweater	\$3.75	\$15.00

All donations of appliances, electronics and equipment assumed to be working, and all clothing and furniture donations in good condition.

Circular 230 NOTICE. The following disclosure is required by U.S. Department of Treasury Circular 230, which sets forth best practices for tax advice. To the extent the above contains an opinion on one or more Federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties. If you would like a written opinion on one or more Federal tax issues addressed above upon which you can rely for the purpose of avoiding penalties, please contact us.

This information is provided for educational purposes only and should not be considered legal or tax advice. Laws of a particular state and your particular situation may affect the information contained herein. Consult an attorney for advice if your plans require revision of a will or other legal document. Please consult us or your tax advisor regarding your specific tax situation.

© Monday, February 17, 2014 FSP and Associates, LLC

▶ (301) 258-0300 (VOICE) ▼ (301) 869-8574 (FAX) ◀  
▶ 841 Quince Orchard Boulevard, Suite H ◀  
▶ Gaithersburg, MD 20878 ◀