

# CONTRIBUTION FINDER



*Giving to charity is a great way to do a good deed and save tax dollars at the same time. Your contribution is deductible if it is made to a "qualified organization." You can use the following chart adapted from IRS Publication 526 as a guide:*

**Receipts from the charity are needed for contributions of \$250 or more.**

**CANCELLED CHECKS, RECEIPTS OF PURCHASE, OR ACKNOWLEDGEMENTS FROM THE CHARITY ARE REQUIRED FOR DONATIONS OF ANY SIZE.**



## DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations
- Federal, state or local governments solely for public purposes
- Non-profit schools & hospitals
- Public parks & recreational facilities
- Charitable non-profit organizations, e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc. (See IRS Publication 78 for a complete list.)
- War veterans' groups
- Having an exchange student live with you (up to \$50/month)

**Receipts are needed for contributions of \$250 or more.**

## NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce
- Most foreign organizations
- Groups run for profit
- Groups whose purpose is to lobby
- Homeowners' associations
- Individuals (no matter how needy they are)
- Cost of raffle, bingo or lottery tickets
- Dues paid to country clubs, lodges, fraternal orders, etc.
- Tuition
- Value of your time or services
- Value of blood given to a blood bank

**Out-of-pocket expenses in giving services:** Even though you cannot deduct the value of your time or service, you can deduct out-of-pocket expenses in performing such services, e.g. uniforms, supplies, travel as a delegate (if there is no significant element of personal pleasure) & mileage at 14¢ per mile. Remember to save receipts for your expenses.

**Contributions from which you benefit:** You can deduct only the amount of your contribution that is more than the amount of the benefit, e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.

## Who to give to?

Not sure of where to start? Try **CharityNavigator.org** for guidance. They have valuable information on how to pick a charity. Another useful site is **JustGive.org**. They list 1.5 million charities by category and include a profile of each group's purpose and a summary of their finances, which shows the % of money that went to the actual programs vs. administrative costs. You can donate to the charity of your choice through them at [www.JustGive.org](http://www.JustGive.org) or call toll-free at 1-866-JUSTGIVE (587-8448).

## What to do with those old computers?

**Share the Technology** collects computer equipment, including used inkjet and laser cartridges, and supplies refurbished ones to people with disabilities, schools and nonprofit organizations. Their web site also has links to many other resources. You can find them at [www.sharetechnology.org](http://www.sharetechnology.org) or write to PO Box 548, Rancocas, MI 08073.

## Eyeglasses:

**Lions Clubs** collect used eyeglasses for distribution to those in need around the world. Collection boxes can be found throughout your community including at Goodwill Industries stores, LensCrafters and offices of members of the American Optometric Association. For a list of centers go to [www.lionsclubs.org](http://www.lionsclubs.org) or check your phone book for a local chapter.

## Cell Phones:

You can donate your used wireless phone to aid in the fight against domestic violence. Just mail the phone (if still in working condition), battery and charger to **Call to Protect**, 2555 Bishop Circle West, Dexter, MI 48130, or go to [www.wirelessfoundation.org](http://www.wirelessfoundation.org) to find a collection site near you.

## Vehicles:

**America's Car Donation Charities Center** processes donations for hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car, boat or RV. To maximize a vehicle donation, give to a charity that uses it or gives it to someone in need. Go to [www.donateacar.com](http://www.donateacar.com) or call 1-800-237-4336

# NONCASH CONTRIBUTIONS

## A TAXPAYER'S GUIDE



The IRS allows you to deduct the *fair market value* of items donated to charity. The *fair market value* is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in good or better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. Use the price ranges below to select a value indicative of the price you paid for the item and its condition. Price range maximum is for higher-end goods in excellent condition. When in doubt, use 10% of the purchase price.

Quantity	<b>WOMEN'S CLOTHING:</b>	Orig. Cost	FMV	Total Value
	Activewear		\$2-20	
	Belts		\$1-7	
	Bathrobes		\$2-12	
	Blazer		\$5-20	
	Blouses / shirts		\$3-15	
	Boots, leather		\$3-25	
	Coats		\$3-50	
	Costume Jewelry		\$1-10	
	Dresses		\$3-25	
	Gloves		\$1-5	
	Handbags		\$3-20	
	Hats		\$2-10	
	Jackets		\$3-30	
	Pants		\$3-12	
	Scarves		\$1-5	
	Shoes		\$3-15	
	Shorts		\$2-10	
	Skirts		\$2-10	
	Suits		\$6-35	
	Sweaters		\$3-15	
	T-Shirts		\$1-5	

Quantity	<b>CHILDREN'S CLOTHING:</b>	Orig. Cost	FMV	Total Value
	Boots		\$2-10	
	Coats		\$3-20	
	Dresses		\$3-12	
	Hats / Mittens		\$1-3	
	Jackets		\$3-20	
	Pants		\$2-10	
	Shirts / Blouses		\$2-8	
	Shoes		\$2-8	
	Shorts		\$2-6	
	Sleepwear		\$3-6	
	Snowsuits		\$3-15	
	Sweaters		\$2-8	
	Sweatshirts / Pants		\$2-5	

Quantity	<b>MEN'S CLOTHING:</b>	Orig. Cost	FMV	Total Value
	Activewear		\$2-20	
	Belts		\$1-6	
	Boots, leather		\$3-25	
	Hats, Gloves		\$1-5	
	Jackets		\$3-30	
	Coats		\$3-60	
	Pants		\$3-14	
	Shirts		\$2-15	
	Shoes		\$3-15	
	Shorts		\$2-10	
	Sport coat		\$5-30	
	Suits		\$10-60	
	Sweaters		\$3-15	
	Ties		\$1-8	
	T-shirts		\$1-5	

Quantity	<b>INFANTS:</b>	Orig. Cost	FMV	Total Value
	Baby Carrier		\$3-15	
	Baby Swing		\$5-20	
	Blanket		\$2-5	
	Hats / Mittens		\$1-3	
	Changing Pad		\$1-3	
	Changing Table		\$5-30	
	Crib w/mattress		\$20-75	
	Diaper Bag		\$2-8	
	High Chair		\$5-25	
	Playpen		\$5-30	
	Room Monitor		\$5-15	
	Shirts / Pants		\$1-6	
	Shoes		\$2-8	
	Sleepers		\$1-6	
	Snowsuits		\$3-15	
	Stroller		\$10-30	
	Sweaters		\$2-8	
	Walker		\$5-14	

Quantity	<b>BOOKS, MUSIC, TOYS:</b>	Orig. Cost	FMV	Total Value
	Board Games		\$1-5	
	Books - Lg. Cooking / Art		\$1-8	
	Books - Hardcover		\$1-5	
	Books - Paperback		\$1-3	
	DVD Movies		\$1-5	
	Compact Discs		\$1-5	
	Dolls		\$2-10	
	Puzzles		\$1-3	
	Record Albums		\$1-2	
	Stuffed Animals		\$1-6	
	Video Games		\$1-10	

Quantity	<b>LINENS:</b>	Orig. Cost	FMV	Total Value
	Afghan / Throw		\$2-8	
	Bath Towels		\$1-6	
	Bedspreads		\$3-25	
	Blankets		\$2-10	
	Curtains		\$2-12	
	Dish Towel, Pot Holder		\$1-3	
	Drapes		\$5-40	
	Fabric per yard		\$1-8	
	Electric Blanket		\$3-15	
	Mattress Pad		\$4-15	
	Pillows		\$2-6	
	Placemats - set of 4		\$1-6	
	Quilts / Comforters		\$8-30	
	Sheet Sets		\$2-15	
	Table Cloth		\$2-6	
	Throw Rugs		\$2-12	

Quantity	<b>SPORTS EQUIPMENT:</b>	Orig. Cost	FMV	Total Value
	Athletic Shoes (specialty)		\$2-20	
	Backpack w/metal frame		\$5-15	
	Balls - soccer,foot,basket		\$1-5	
	Bicycle		\$5-80	
	Bowling Ball		\$3-25	
	Exercise Bike		\$10-100	
	Fishing Rod		\$3-20	
	Gloves - hockey, catcher		\$3-25	
	Helmets		\$3-30	
	Hockey Skates		\$5-25	
	Ice Skates		\$3-15	
	Pads - hockey, football		\$5-50	
	In-line Skates		\$5-20	
	Set of Golf Clubs		\$10-100	
	Skateboard		\$5-30	
	Ski Boots		\$5-40	
	Skis/Snowboard		\$10-50	
	Sleeping Bag		\$3-15	
	Tennis Racket		\$5-30	
	Treadmill		\$25-100	

Quantity	<b>FURNITURE:</b>	Orig. Cost	FMV	Total Value
	Bookcase		\$10-50	
	Box Springs		\$5-20	
	Buffet		\$25-150	
	Bunk Beds		\$50-110	
	Chair - Dining Room		\$5-40	
	Chair-Office		\$5-40	
	Chair-Rocking		\$25-100	
	Chair-Upholstered		\$25-100	
	Chest of Drawers		\$25-100	
	China Cabinet		\$50-250	
	Coffee Table		\$10-65	
	Desk		\$25-140	
	Dining Room Table		\$50-150	
	Dresser w/Mirror		\$25-100	
	End Table		\$10-50	
	Entertainment Center		\$30-100	
	File Cabinet		\$12-20	
	Framed Art Print		\$4-15	
	Headboard		\$15-50	
	Kitchen Set		\$35-150	
	Lamp-Desk		\$3-30	
	Lamp-Floor		\$5-75	
	Mattress		\$10-65	
	Microwave Cart		\$8-20	
	Mini Blinds		\$2-10	
	Nightstand		\$15-35	
	Piano		\$50-300	
	Picture Frames		\$2-10	
	Recliner		\$25-100	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$20-100	
	Wooden Trunk		\$10-50	

Quantity	<b>COMPUTERS:</b>	Orig. Cost	FMV	Total Value
	Hardware		\$2-25	
	Laptop Computers		\$25-175	
	Monitors		\$5-50	
	PC or Mac Desktop		\$25-200	
	Printers		\$3-50	
	Scanners		\$10-20	
	Software		\$2-10	

Quantity	<b>KITCHEN:</b>	Orig. Cost	FMV	Total Value
	Bakeware		\$1-8	
	Coffee Mugs		\$5-1	
	Cutting Board		\$1-3	
	Plates / Bowls		\$2-4	
	Dish Drainer		\$2-4	
	Glassware		\$1-3	
	Mixing Bowls		\$2-6	
	Pots & Pans		\$2-12	
	Knives / Cutlery		\$1-3	
	Flatware / Utensils		\$5-2	
	Teapot		\$2-5	

Quantity	<b>ELECTRIC APPLIANCES:</b>	Orig. Cost	FMV	Total Value
	Air Conditioner		\$20-90	
	Answering Mach.		\$2-5	
	Boombox		\$4-10	
	Blender		\$2-10	
	Clock Radio		\$2-5	
	Clothes Dryer		\$15-90	
	Coffee Maker		\$3-15	
	Crock Pot		\$2-6	
	Dehumidifier		5-40	
	Dishwasher		\$15-90	
	DVD Player		\$10-20	
	Fan		\$2-10	
	Hair Dryer		\$1-5	
	Hand Mixer		\$1-5	
	Humidifier		\$5-20	
	Iron		3-10	
	Microwave		10-40	
	Popcorn Popper		\$2-8	
	Portable CD/MP3		\$5-15	
	Refrigerator		\$40-150	
	Sewing Machine		\$10-100	
	Space Heater		\$5-20	
	Stereo Components		\$10-75	
	Stove		\$10-150	
	Telephone		\$2-15	
	Television (color)		10-150	
	Toaster		\$1-5	
	Toaster Oven		\$3-10	
	Vacuum Cleaner		\$5-50	
	VCR		\$2-10	
	Washing Machine		\$15-150	

Quantity	<b>SEASONAL/OUTDOOR:</b>	Orig. Cost	FMV	Total Value
	Holiday Decorations		\$1-15	
	Costumes		\$3-25	
	Artificial Tree		\$5-15	
	Baskets		\$1-3	
	Grill		\$8-40	
	Patio Furniture		\$4-40	
	Tools		\$2-10	
	Lawn Mower		\$10-100	
	Step Ladder		\$10-20	
	Snow Blower		\$20-80	

Quantity	<b>MISCELLANEOUS:</b>	Orig. Cost	FMV	Total Value
	Camera		\$5-35	
	Eyeglasses		\$2-4	
	Fireplace Tools Set		\$5-15	
	Plastic Cooler		\$2-15	
	Luggage		\$3-15	
	Knick-knacks, Vases		\$1-8	
	Pet Carrier		\$5-20	

DATE: \_\_\_\_\_ DONATED TO: \_\_\_\_\_ TOTAL COST: \$ \_\_\_\_\_ GRAND TOTAL VALUE: \$ \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_

# CASH CONTRIBUTIONS

*Some examples of organizations you can donate to are shown on the checklist below. General types of organizations that qualify are listed along with specific examples from Worth Magazine's "America's 100 Best Charities."*

ORGANIZATION	AMOUNT	ORGANIZATION	AMOUNT
<b>ANIMALS AND ENVIRONMENT:</b>		<b>HUMAN SERVICES:</b>	
ASPCA		America's Second Harvest	
Conservation International		Food Shelf	
Defenders of Wildlife		Goodwill Industries	
Humane Society		Habitat for Humanity	
National Audubon Society		Lions Clubs	
National Wildlife Federation		Mothers Against Drunk Driving	
Natural Resources Defense Council		Planned Parenthood	
Public Parks & Recreation Facilities		Salvation Army	
The Nature Conservancy		United Way	
World Wildlife Fund		Other	
Other			
<b>ARTS &amp; EDUCATION:</b>		<b>RELIEF AND DEVELOPMENT:</b>	
Alumni Associations		American Refugee Committee	
The Children's Scholarship Fund		CARE USA	
Literacy Volunteers of America		Doctors Without Borders	
Libraries		Red Cross	
Museums		UNICEF	
PTAs		Other	
Nonprofit Schools & Colleges			
Nonprofit Theatre Groups		<b>RELIGIOUS:</b>	
Public Radio		Donations/Dues to Churches, Mosques, Synagogues & Temples	
Public Television		Building Funds	
Scholarship Funds		Canned Goods, Food & Other Donations	
Other		Relief Services & Missions	
		Other	
<b>CHILDREN &amp; YOUTH:</b>		<b>VETERANS &amp; EMERGENCY WORKERS:</b>	
Big Brothers Big Sisters of America		AMVETS	
Boys & Girls Clubs of America		Police & Peace Officers Association	
Children's Defense Fund		Professional Firefighters Association	
Children's Wish Foundation		Vietnam Veterans of America	
Girl Scouts & Boy Scouts		Other	
Toys for Tots			
YMCA & YWCA		<b>Total Cash Donations:</b>	
Other			
<b>HEALTH:</b>		<i>Receipts or cancelled checks are needed for <u>all</u> cash donations.</i>	
Alzheimer's Association		<b>Expenses incurred in housing an exchange student:</b> _____	
American Cancer Society		<b>Volunteer expenses:</b>	
American Foundation for AIDS Research		Convention expenses incurred as a chosen representative	_____
American Heart Association		Travel as a volunteer	_____
American Lung Association		Uniforms	_____
Arthritis Foundation		Supplies purchased as a volunteer	_____
Cystic Fibrosis Foundation		Miles driven _____ x .14 =	_____
Easter Seals		Other non-reimbursed expenses (postage, phone calls, training, etc.)	_____
March of Dimes		<b>Total Volunteer Expenses:</b>	_____
Muscular Dystrophy Association			
Nonprofit Hospitals			
Ronald McDonald House Charities			
Other			