

NAME AND ADDRESS OF THE ORGANIZATION TO WHICH THE CONTRIBUTION WAS MADE AND THE ADDRESS OR LOCATION OF THE ACTUAL CONTRIBUTION SUCH AS A MOBILE DEPOSITORY, COLLECTION DROP, ETC. IF THE ADDRESSES ARE THE SAME ENTER "SAME".

CHECK THE APPROPRIATE COLUMN TO INDICATE HOW THE PROPERTY WAS ACQUIRED. THIS ENTRY IS REQUIRED ONLY IF THE COMBINED NON-CASH CONTRIBUTIONS EXCEED \$ 500 FOR THE YEAR.

THE COST OR OTHER BASIS OF THE PROPERTY. IF A BASIS OTHER THAN COST IS USED, YOU MAY WISH TO CONSULT YOUR TAX ADVISER FOR ASSISTANCE. DETERMINATION OF BASIS IS OFTEN COMPLICATED. THIS ENTRY IS REQUIRED ONLY IF THE COMBINED NON-CASH CONTRIBUTION EXCEEDS \$ 500 FOR THE YEAR.

DATE OF CONTRIBUTION. IF THE COMBINED NON-CASH CONTRIBUTION EXCEEDS \$500 FOR THE YEAR, A SEPARATE FORM IS REQUIRED FOR EACH DATE EVEN IF THE CONTRIBUTION IS TO THE SAME ORGANIZATION.

A DETAILED DESCRIPTION OF THE CONTRIBUTED PROPERTY IS REASONABLE UNDER THE CIRCUMSTANCES. IF THE PROPERTY IS PUBLICALLY TRADED STOCK OR PROPERTY THAT HAS APPRECIATED IN VALUE, YOU MAY BE REQUIRED TO PROVIDE ADDITIONAL INFORMATION. PLEASE CONSULT YOUR TAX ADVISER IN THESE SITUATIONS.

STATEMENT **NCC** NONCASH CHARITABLE CONTRIBUTIONS TAX YEAR **20**
SEE INSTRUCTIONS FOR USE

NAME(S) AS SHOWN ON FORM 1040 **JOHN & MARY TAXPAYER** YOUR SOCIAL SECURITY NUMBER **987 65 4321**

PART I- Charitable Organization: **SALVATION ARMY** Date of Contribution: **1/15/10**

NAME OF ORGANIZATION **SALVATION ARMY** ADDRESS **123 MAIN ST. YOWRTOWN, NY 01234** LOCATION OF CONTRIBUTION **TRUCK HOME PICK UP**

NEW REGULATIONS: Clothing, furniture, home furnishings, electronics, appliances, linens and similar items must be in good used condition or better. Any item valued at more than \$500 and not in good used condition or better, may only be deducted if a qualified appraisal is attached to the tax return.

(A) KIND OF PROPERTY AND DESCRIPTION	ACQUIRED				(D) COST OR OTHER BASIS	(E) CONDITION			(F) HOW VALUE IN COLUMN (G) WAS DETERMINED	(G) AMOUNT CLAIMED AS DEDUCTION (USUALLY FMV* BUT SEE INSTRUCTIONS)	
	(B) DATE	(C) PURCHASED	(C) INHERITED	(C) GIFT		EXCELLENT	GOOD	FAIR			POOR
1 MEN'S SUIT	1999	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	400	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	75	THRIFT
2 SOFA	2001	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1800	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	300	SHOP
3 FLOOR LAMP	2003	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	120	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30	VALUE
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					Total	2,320	Total			405	

*FMV FAIR MARKET VALUE IS WHAT A WILLING BUYER WOULD PAY A WILLING SELLER ON THE DATE THE ITEM WAS DONATED.

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THE APPROXIMATE DATE THE PROPERTY WAS ACQUIRED. THIS ENTRY IS REQUIRED ONLY IF THE COMBINED NON-CASH CONTRIBUTIONS EXCEED \$500 FOR THE YEAR.

HOW THE VALUE WAS DETERMINED. EG THRIFT SHOP VALUE, APPRAISAL ETC., THE SIGNED APPRAISAL SHOULD BE KEPT WITH YOUR RECORDS.

TOTAL THE COLUMN ONLY IF ALL YOUR COMBINED NON-CASH CONTRIBUTIONS FOR THE YEAR EXCEED \$500.

TOTAL OF AMOUNTS TO BE CLAIMED AS A CONTRIBUTION. IF THE TOTAL OF THIS COLUMN COMBINED WITH ALL OTHER NON-CASH CONTRIBUTIONS FOR THE YEAR TOTAL MORE THAN \$500 A COPY OF THIS STATEMENT AND OTHERS, IF ANY, MUST BE ATTACHED TO YOUR TAX RETURN.

GENERAL CONDITION OF THE PROPERTY CONTRIBUTED. CHECK THE APPROPRIATE COLUMN. THIS ENTRY IS NOT ESPECIALLY REQUIRED BUT IS HIGHLY RECOMMENDED TO JUSTIFY THE CONTRIBUTION.

NONCASH CHARITABLE CONTRIBUTIONS

SEE INSTRUCTIONS FOR USE

NAME(S) AS SHOWN ON FORM 1040

YOUR SOCIAL SECURITY NUMBER

PART I- Charitable Organization:

Date of Contribution:

NAME OF ORGANIZATION

ADDRESS

LOCATION OF CONTRIBUTION

PART II- Detail of Contribution:

(A) KIND OF PROPERTY AND DESCRIPTION	ACQUIRED				(D) COST OR OTHER BASIS	(E) CONDITION				(G) AMOUNT CLAIMED AS DEDUCTION (USUALLY FMV* BUT SEE INSTRUCTIONS)	(F) HOW VALUE IN COLUMN (G) WAS DETERMINED
	(B) DATE	(C) PURCHASED	(C) INHERITED	(C) GIFT		EXCELLENT	GOOD	FAIR	POOR		
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					Total					Total	

*FMV FAIR MARKET VALUE IS WHAT A WILLING BUYER WOULD PAY A WILLING SELLER ON THE DATE THE ITEM WAS DONATED

Valuation Guide for Non Cash Charitable Contributions

This recent guide from the Salvation Army will help you determine the fair market value (FMV) of the items that you plan to donate. If any single item, or group of items, being donated in one year, has a FMV of **\$500 or more** it is required that you fill out the attached NCC Form. Any single item that has a FMV of **\$5,000 or more requires a written appraisal.**

Ladies Clothing **Low** **High**

Blouses	2.50	12.00
Bathrobes	2.50	12.00
Boots	2.00	5.00
Bras	1.00	3.00
Bathing Suits	4.00	12.00
Coats	10.00	40.00
Dresses	4.00	19.00
Evening Dresses	10.00	60.00
Fur Hats	7.00	15.00
Fur Coats	25.00	400.00
Foundation Garm.	3.00	8.00
Handbags	2.00	20.00
Hats	1.00	8.00
Jackets	4.00	12.00
Nightgowns	4.00	12.00
Pant Suits	6.50	25.00
Socks	.40	1.25
Suits	6.00	25.00
Shoes	2.00	25.00
Skirts	3.00	8.00
Sweaters	3.75	15.00
Slips	1.00	6.00
Slacks	3.50	12.00

Sporting Goods **Low** **High**

Bicycles	5.00	80.00
Fishing Rods	6.00	30.00
Ice Skates	3.00	15.00
Skis	18.00	120.00
Sleds	6.00	24.00
Tennis Racket	2.00	15.00
Toboggans	18.00	108.00

Men's Clothing **Low** **High**

Jackets	7.50	25.00
Over Coats	15.00	60.00
Pajamas	2.00	8.00
Pants-shorts	3.50	10.00
Raincoats	5.00	20.00
Suits	15.00	60.00
Shirts	2.50	12.00
Slacks	5.00	12.00
Sweaters	2.50	12.00
Shoes	3.50	25.00
Swim Trunks	2.50	8.00
Tuxedos	10.00	60.00

Under-shirts	1.00	3.00
Under-shorts	1.00	3.00
Belts-Ties	2.50	8.00

Children's **Low** **High**

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
Snowsuits	4.00	19.00
Shoes	2.50	8.75
Skirts	1.50	6.00
Sweaters	2.50	8.00
Slacks	2.00	8.00
Shirts	2.00	6.00
Socks	.50	1.50
Underwear	1.00	3.50

Complete Sets **Low** **High**

Bedroom Sets	250.00	1000.00
Dining Room	150.00	900.00
Kitchen Set	35.00	170.00

Furniture **Low** **High**

Air Conditioners	20.00	90.00
Bar	35.00	100.00
Bar Stools	12.00	24.00
Bed Complete- Double	50.00	170.00
Bed Complete- Single	35.00	100.00
Bicycles	15.00	65.00
Chest	25.00	95.00
Clothes Closet	15.00	50.00
China Cabinet	85.00	300.00
Convertible Sofa (with mattress)	85.00	300.00
Crib (with mattress)	25.00	100.00
Carriage	5.00	100.00
Coffee Table	15.00	65.00
Dresser with Mirror	20.00	100.00
Desk	25.00	140.00
Dryer	45.00	90.00
Electric Stove*	75.00	150.00
End Tables (2)	10.00	50.00
Figurines	60.00	120.00
Fire Place Set	36.00	108.00
Floor Lamps	7.50	40.00
Folding Beds	20.00	60.00
Gas Stove	50.00	125.00
Heaters	7.50	22.00
High Chairs	10.00	50.00
Hi Risers	35.00	75.00
Kitchen Chairs	2.50	10.00
Kitchen Cabinets	25.00	75.00
Kitchen Tables	30.00	72.00
Mattress (double)	12.50	75.00

Mattress (single)	15.00	35.00
Piano	90.00	240.00
Ping Pong Tables	10.00	30.00
Play-Pens	3.75	30.00
Pool Tables	24.00	90.00

Dry Goods **Low** **High**

Bedspreads	3.00	24.00
Blankets	2.50	8.00
Chair Covers	15.00	35.00
Curtains	1.50	12.00
Drapes	6.50	40.00
Pillows	2.00	8.00
Sheets	2.00	8.00
Throw Rugs	1.50	12.00
Towels	.50	4.00
Radios	7.50	50.00
Record Player (components)	25.00	100.00
Record Players (stereo)	15.00	75.00
Refrigerators*	75.00	250.00
Rugs	20.00	90.00
Secretary	50.00	140.00
Sewing Machines	15.00	75.00
Sofa	35.00	200.00
TV B&W*	25.00	60.00
TV Color*	75.00	225.00
Trunk	5.00	70.00
Washing Machine (working)	40.00	150.00
Wardrobe	20.00	100.00
Waterbed Frame	18.00	48.00
Waterbed headboard	36.00	108.00
Waterbed Complete	180.00	390.00

Misc. Equipment **Low** **High**

Air Conditioners	20.00	90.00
Christmas Trees	18.00	60.00
Broiler Oven	18.00	30.00
Copier	40.00	200.00
Computer	180.00	500.00
Microwave	10.00	50.00
Mixer	6.00	24.00
Mower (riding)	100.00	300.00
Mower (auto)	25.00	100.00
Power Edger	6.00	60.00
Rototiller	30.00	108.00
Snow Blower	60.00	180.00
Tel. Answer. Machine	10.00	30.00
Vac Cleaner*	15.00	65.00
Wigs	6.00	30.00

* All items must be in working order