

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 **2000**
 SEE INSTRUCTIONS FOR USE

NAME(S) AS SHOWN ON FORM 1040: **JOHN & MARY TAXPAYER** YOUR SOCIAL SECURITY NUMBER: _____

PART I- Charitable Organization: **SALVATION ARMY THRIFT SHOP** DATE OF CONTRIBUTION: **1/15/2000**
 ADDRESS: **134 MAIN STREET, YOURTOWN, NY 01234**
 LOCATION OF CONTRIBUTION: **SALVATION ARMY TRUCK HOME PICK UP**

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		
1 SUIT-MENS	1989	<input checked="" type="checkbox"/>		400	<input checked="" type="checkbox"/>			THRIFT	75
2 SOFA	1983	<input checked="" type="checkbox"/>		1800	<input checked="" type="checkbox"/>			SHOP	300
3 FLOOR LAMP	1981	<input checked="" type="checkbox"/>		120	<input checked="" type="checkbox"/>			VALUE	30
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22									
				Total	2320	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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ENTER THE AMOUNT TO BE CLAIMED AS A CONTRIBUTION, USUALLY THE FAIR MARKET VALUE.

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

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

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.

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

***NEW REGULATIONS:**

Clothing and household items (furniture, home furnishings, electronics, appliances, linens and similar items) donated after 8/17/2006 must be in good used condition or better. Any item valued at more the \$500 and not in good used condition or better, may only be deducted if a qualified appraisal is attached to the tax return.

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	15.00	65.00
Fishing Rods	6.00	30.00
Ice/Roller Skates	12.00	48.00
Skis	18.00	120.00
Sleds	6.00	24.00
Tennis Racket	6.00	48.00
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	40.00	90.00
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)	20.00	90.00
Refrigerators*	15.00	250.00
Rugs	20.00	90.00
Secretary	50.00	140.00
Sewing Machines	18.00	90.00
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)	27.50	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**

Adding Machines	24.00	90.00
Christmas Trees	18.00	60.00
Broiler Oven	18.00	30.00
Copier	120.00	240.00
Home Computer	180.00	500.00
Mineograph Machine	120.00	300.00
Mixer	6.00	24.00
Mannequins	30.00	240.00
Mower (riding)	120.00	300.00
Mower (auto)	12.00	120.00
Power Edger	6.00	60.00
Rototiller	30.00	108.00
Snow Blower	60.00	180.00
Tel. Answer. Machine	30.00	90.00
Typewriter	9.00	42.00
Vac Cleaner*	24.00	72.00
Wigs	6.00	30.00

* All items must be in working order