

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 ADVISOR 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.

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

ENTER THE AMOUNT TO BE CLAIMED AS A CONTRIBUTION. USUALLY THE FAIR MARKET VALUE.

GENERAL CONDITION OF THE PROPERTY CONTRIBUTED **MUST BE IN GOOD OR BETTER CONDITION.** CHECK THE APPROPRIATE COLUMN. THIS ENTRY IS NOT ESPECIALLY REQUIRED BUT IS HIGHLY RECOMMENDED TO JUSTIFY THE CONTRIBUTION.

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.

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

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 ADVISOR IN THESE SITUATIONS.

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

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. YOURTOWN, 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
4											
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18											
19											
20											
21											
22											
					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

Valuation Guide for NonCash 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.**

Women's clothing	Low	High
Bathing Suit	\$ 4.0	\$ 12.0
Bathrobe	3.0	12.0
Blouse	3.0	12.0
Boots	2.0	5.0
Bra	1.0	3.0
Coat	10.0	41.0
Dress	4.0	20.0
Evening Dress	10.0	62.0
Foundation Garment	3.0	8.0
Fur Coat	26.0	415.0
Fur Hat	7.0	16.0
Handbag	2.0	21.0
Hat	1.0	8.0
Jacket	4.0	12.0
Nightgown	4.0	12.0
Pants Suit	7.0	26.0
Shoes	2.0	26.0
Skirt	3.0	8.0
Slacks	4.0	12.0
Slip	1.0	6.0
Socks	0.5	1.0
Suit	6.0	26.0
Sweater	4.0	16.0

Men's clothing	Low	High
Jacket	\$ 8.0	\$ 26.0
Overcoat	16.0	62.0
Pajamas	2.0	8.0
Raincoat	5.0	21.0
Shirt	3.0	12.0
Shoes	4.0	26.0
Shorts	4.0	10.0
Slacks	5.0	12.0
Suit	16.0	62.0
Sweater	3.0	12.0
Swim Trunks	3.0	8.0
Tuxedo	10.0	62.0
Undershirt	1.0	3.0
Undershorts	1.0	3.0

Sporting Goods	Low	High
Bicycles	\$ 5.0	\$ 83.0
Fishing Rods	6.0	30.0
Ice Skates	3.0	16.0
Skis	18.0	120.0
Sleds	6.0	24.0
Tennis Racket	2.0	5.0
Toboggans	18.0	108.0

Complete Sets	Low	High
Bedroom Sets	\$ 259.0	\$ 1,037.0
Dining Room	156.0	934.0
Kitchen Set	36.0	176.0

Children's clothing	Low	High
Blouse	\$ 2.00	\$ 8.0
Boots	3.0	21.0
Coat	5.0	21.0
Dress	4.0	12.0
Jacket	3.0	26.0
Jeans	4.0	12.0
Pants	3.0	12.0
Shirt	2.0	6.0
Shoes	3.0	9.0
Skirt	2.0	6.0
Slacks	2.0	8.0
Snowsuit	4.0	20.0
Socks	0.5	2.0
Sweater	3.0	8.0
Underwear	1.0	4.0

Furniture	Low	High
Bed (full, queen, king)	\$ 52.0	\$ 176.0
Bed (single)	36.0	104.0
Chair (upholstered)	26.0	104.0
Chest	26.0	99.0
China Cabinet	89.0	311.0
Clothes Closet	16.0	52.0
Coffee Table	16.0	67.0
Crib (w/mattress)	26.0	104.0
Desk	26.0	145.0
Dresser w/Mirror	21.0	104.0
End Table	10.0	52.0
Folding Bed	21.0	62.0
Hi Riser	36.0	78.0
High Chair	10.0	52.0
Kitchen Cabinet	26.0	78.0
Kitchen Chair	3.0	10.0
Mattress (double)	13.0	78.0
Mattress (single)	16.0	36.0
Playpen	4.0	31.0
Rugs	21.0	93.0
Secretary	52.0	145.0
Sleeper Sofa (with mattress)	88.0	311.0
Sofa	36.0	207.0
Trunk	5.0	73.0
Wardrobe	21.0	104.0

Appliances	Low	High
Air Conditioner	\$ 21.0	\$ 93.0
Dryer	47.0	93.0
Electric Stove	78.0	156.0
Freezer	25.0	100.0
Gas Stove	52.0	130.0
Heater	8.0	23.0
Microwave	10.0	50.0
Refrigerator (Working)	78.0	259.0
TV (Color Working)	78.0	233.0
Washing Machine	41.0	156.0

Household goods	Low	High
Bakeware	\$ 1.0	\$ 3.0
Bedspread/Quilt	3.0	25.0
Blanket	3.0	16.0
Chair/Sofa Cover	16.0	36.0
Coffeemaker	4.0	16.0
Curtains	2.0	12.0
Drapes	7.0	41.0
Fireplace Set	21.0	83.0
Floor Lamp	6.0	52.0
Glass/Cup	0.5	2.0
Griddle	4.0	12.0
Kitchen Utensils	0.5	2.0
Lamp	5.0	78.0
Mixer/Blender	5.0	21.0
Picture/Painting	5.0	207.0
Pillow	2.0	8.0
Plate	0.5	3.0
Pot/Pan	1.0	3.0
Sheets	2.0	8.0
Throw Rug	2.0	12.0
Towel	0.5	4.0

Miscellaneous	Low	High
Answering Machine	\$ 10.0	\$ 31.0
Board Game	1.0	3.0
Book (hardback)	1.0	3.0
Book (paperback)	1.0	2.0
Carriage	5.0	100.0
CD	2.0	5.0
Cell Phone	25.0	100.0
Computer Monitor	5.0	51.0
Computer Printer	5.0	155.0
Computer System	104.0	415.0
Copier	41.0	207.0
DVD	2.0	5.0
DVD Player/VCR	8.0	16.0
Edger	5.0	26.0
eReader	10.0	50.0
Golf Club (individual)	2.0	26.0
Luggage	5.0	16.0
Mower	26.0	104.0
Mower (riding)	104.0	311.0
Radio	8.0	52.0
Roller Blades	3.0	16.0
Sewing Machine	15.0	88.0
Stereo	16.0	78.0
Stuffed Animal	0.5	1.0
Tablet	25.0	150.0
Typewriter	5.0	26.0
Umbrella	2.0	6.0
Vacuum Cleaner	16.0	67.0