



## CAPA's Guide to Determining the Value of Donated Property

Household Items	Price	Range
Small Appliances	\$ 3.50	\$ 12.00
Lamps	\$ 2.00	\$ 40.00
Picture frames	\$ 0.50	\$ 1.50
Electronics	\$ 5.00	\$ 45.00
Computers	\$ 25.00	\$ 35.00
Monitors	\$ 8.00	\$ 20.00
Printers	\$ 5.00	\$ 15.00
Dishware	\$ 0.50	\$ 4.50
Silverware		\$ 0.20
Utensils	\$ 0.50	\$ 0.50
Pots and pans	\$ 1.00	\$ 4.00
Coffee tables	\$ 15.00	\$ 35.00
Desks	\$ 15.00	\$ 75.00
Dressers	\$ 15.00	\$ 75.00
China Cabinet	\$ 30.00	\$ 150.00
Buffet	\$ 20.00	\$ 100.00
End tables	\$ 8.00	\$ 20.00
Sofas	\$ 20.00	\$ 200.00
Chairs	\$ 8.00	\$ 12.00
Dinette sets	\$ 25.00	\$ 65.00
Sheets	\$ 2.00	\$ 5.00
Dust ruffles	\$ 1.00	\$ 2.00
Mattress pads	\$ 3.50	\$ 4.00
Quilts/spreads	\$ 8.00	\$ 45.00
Blankets	\$ 3.00	\$ 8.00
Puzzles/games	\$ 0.50	\$ 10.00
Stuffed animals	\$ 0.50	\$ 4.50
Tennis rackets	\$ 1.50	\$ 3.50
Books		\$ 0.10
Records		\$ 0.50
CDs		\$ 0.25
Cassette tapes		\$ 0.25
VHS		\$ 0.25
DVDs		\$ 1.00
Video games		\$ 1.00

The IRS does not set the values for donated items. It is up to you, the donor, to determine Fair Market Value. Here is a list of items commonly sold at CAPA's Closet with a range of typical prices. The value of your item is determined by quality and condition.

All clothing
\$1.00

Accessories	Price	Range
Jewelry	\$ 0.50	\$ 60.00
Belts	\$ 1.00	
Scarves	\$ 1.00	
Purses	\$ 1.00	
Wallets	\$ 1.00	
Luggage	\$ 6.00	\$ 15.00

Mattresses	
King	\$ 100.00
Queen	\$ 80.00
Full	\$ 40.00
Twin	\$ 20.00

Boxsprings	
King	\$ 75.00
Queen	\$ 40.00
Full	\$ 30.00
Twin	\$ 20.00

Items must be in good or gently used condition to be eligible for a charitable deduction.