

FAIR MARKET VALUE GUIDE FOR USED ITEMS

RECORDKEEPING RULES FOR CHARITABLE CONTRIBUTIONS

CASH CONTRIBUTIONS

- Receipts are required regardless of the dollar amount, even for as little as a \$1 contribution.
- Contribution amounts of less than \$250 and made to a charitable organization, a bank record (e.g., canceled check) or card statement (2) is written acknowledgment from the charity is needed.
- Contribution amounts of more than \$250 and to a charitable organization, you must have (2) a bank record and a written acknowledgment from the charity.

NON-CASH CONTRIBUTIONS

- Deduction of less than \$250 - A receipt or a written acknowledgment from the charity.
- Deduction between \$250 and \$500 - A written acknowledgment by the charitable organization.
- Deduction between \$500 and \$5,000 - Same records required as the \$250 to \$500 category. In addition, records must show how the property was acquired, the date acquired and the adjusted basis of the property.
- Deduction of more than \$5,000 - Same records required as the \$250 to \$5,000 category. In addition, most contributions require a written appraisal.

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information:

- Name and address of charity
- Date items were donated to the charity
- Descriptions of each item donated
- Fair market value of each item at the time they were donated (see the following list)
- Date each donated item was originally purchased or acquired
- Cost or other basis of each item donated
- Items need to be in good condition or better.

WOMEN'S CLOTHING

Accessories	\$5	-	\$
Bath towels	\$5	-	15
Bedroom linen	\$5	-	\$
Blouse	\$5	-	50
Coat	\$5	-	20
Jeans	\$5	-	20
Shirt	\$5	-	\$
Skirt	\$5	-	15
Sleeveless	\$5	-	\$
Suit	\$5	-	20
Sweater	\$5	-	15
Suit	\$5	-	20
Sweat shirt	\$5	-	10
Sweater	\$5	-	10

Fair Market Value Guide For Used Items

Tom Copeland, JD



Fair Market Value Guide For Used Items:

Every Nonprofit's Tax Guide Stephen Fishman, 2025-09-01 The essential tax reference book for every nonprofit Dealing with the IRS and its rules is the price all nonprofits pay in return for the substantial tax benefits they receive Failure to comply with nonprofit tax laws can lead to dire consequences revocation of your tax exempt status or the imposition of taxes and penalties on your nonprofit or even on your officers directors or employees personally Fortunately most nonprofits can handle IRS compliance tasks themselves or with minimal help Every nonprofit organization needs this essential all in one tax reference book to avoid common tax problems and issues Every Nonprofit's Tax Guide contains step by step guidance on complex tax laws and regulations governing nonprofits This book explains how to file an annual information return with the IRS the difference between employees and independent contractors proper recordkeeping the deductibility of charitable contributions conflicts of interest UBIT lobbying rules and more With this comprehensive and thorough overview of nonprofit tax rules you and your nonprofit can avoid IRS issues Turn to Every Nonprofit's Tax Guide whenever you have questions about IRS rules or nonprofit compliance issues From ongoing compliance requirements to avoiding losing your tax exempt status this updated edition covers everything nonprofits need to know to prevent a run in with the IRS **Your Federal Income Tax for Individuals**, 2013 J.K. Lasser's 1001 Deductions and Tax Breaks 2019 Barbara Weltman, 2018-11-16 A complete list of individual tax relief opportunities J K Lasser's 1001 Deductions and Tax Breaks 2019 is the complete and thorough guide to reducing your tax burden By listing every possible deduction and credit available to individual taxpayers this book can help you achieve substantial savings on your 2018 tax return Updated and expanded to cover new and changing tax law this edition also includes an e supplement covering the latest developments from Congress and the IRS to keep you fully up to date Stop overpaying and gain peace of mind as you find the answers you need for your specific tax situation Mine your paperwork for write off opportunities and claim your tax breaks correctly easy to follow instructions give you clear guidance through the maze of worksheets to help you reclaim what is legally yours Echoing cries of Can I claim How do I deduct Where do I find mean it's tax season again and America's most trusted tax advisor is here to take away the stress Find answers save money and streamline the filing process Examine your records for deduction opportunities Identify each and every deduction for which you qualify Learn about new or updated deductions for your 2018 return See what types of income are tax free Claim correctly with the appropriate forms and evidence Deductions and credits were put in place precisely to help everyday people like yourself keep more of their hard earned money but only if you claim them Instead of mounting an expedition into impenetrable tax code let an expert do the legwork for you J K Lasser's 1001 Deductions and Tax Breaks 2019 gives you the straightforward no nonsense information you need to stop overpaying and keep more of what's yours J.K. Lasser's 1001 Deductions and Tax Breaks 2014 Barbara Weltman, 2013-09-12 A straightforward guide to taking tax breaks and deductions on your 2013 tax return Completely revised to reflect important changes in this year's tax laws J K

Lasser's 1001 Deductions Tax Breaks 2014 will help you take advantage of every deduction tax credit or other tax break that you may be entitled to. This comprehensive guide is clearly organized by subject matter so you can easily find situations that may apply to you. Each tax benefit is also clearly explained along with the eligibility requirements for claiming the benefit while planning tips and common pitfalls associated with the benefit in question are discussed in detail to help you make the most informed decisions possible. Alerts about expiring rules and future tax changes are also included throughout the book so you can plan ahead. Discusses deductions tax credits and other breaks with regard to your family home car job investments retirement charitable giving health coverage and much more. Packed with hundreds of updated examples practical advice and real world examples. Explains tax changes that are set to apply after 2013 that may affect your planning decisions. Includes a free online supplement at JKLasser.com which contains up to the minute tax law changes. Other titles by Barbara Weltman: J K Lasser's Small Business Taxes 2014. Filled with in depth insights and expert advice. J K Lasser's 1001 Deductions Tax Breaks 2014 is a book every taxpayer should own. **Your Federal Income Tax for Individuals** United States. Internal Revenue Service, 2013. **AARP J.K. Lasser's 1001 Deductions and Tax Breaks 2011** Barbara Weltman, 2011-12-22. AARP Digital Editions offer you practical tips proven solutions and expert guidance. Completely revised to reflect important changes in this year's tax laws. J K Lasser's 1001 Deductions Tax Breaks 2011 will help you take advantage of every tax break and deduction you may be entitled to. This comprehensive guide is clearly organized by subject matter so you can easily find situations that may apply to you. Each tax benefit is also clearly explained along with the eligibility requirements for claiming the benefit while planning tips and common pitfalls associated with the benefit in question are discussed in detail. New tax law alerts are also included throughout the book so you can make the most informed decisions possible. Discusses deductions and tax breaks with regard to your family home car job investments education charitable giving health coverage and much more. Packed with hundreds of updated examples practical advice and real world examples. Online supplement to update developments. Other titles by Weltman: J K Lasser's Small Business Taxes 2011 and J K Lasser's New Tax Laws Simplified 2011. J K Lasser's 1001 Deductions Tax Breaks 2011 is a book every taxpayer should own. *J.K. Lasser's 1001 Deductions and Tax Breaks 2024* Barbara Weltman, 2023-11-30. Save money legally on your 2023-24 taxes with simple expert advice from a trusted source. In the newest edition of J K Lasser's 1001 Deductions and Tax Breaks 2024 Your Complete Guide to Everything Deductible expert small business tax lawyer Barbara Weltman walks you through every relevant tax deduction and credit you're entitled to claim on your 2023 tax return as well as new breaks for 2024. You'll find countless money saving opportunities and ensure you don't overpay on your taxes giving Uncle Sam exactly what you're legally required to give him and not a penny more. You'll also find A complimentary new e supplement containing the latest developments from the Internal Revenue Service IRS and Congress. Step by step instructions on how to claim every deduction that applies to you complete with record keeping requirements and dollar limits. The latest tax rulings laws and cases that impact your 2023-24

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