



Valuation Guide for Goodwill Donors

The U.S. Internal Revenue Service (IRS) requires donors to value their items. To help guide you, Goodwill Industries International has compiled a list providing price ranges for items commonly sold in Goodwill® stores. Assume the following items are in good condition, and remember: prices are only estimated values.

Clothing and Accessories			
	Women's	Men's	Children's
Tops			
Shirts/blouses	\$2-12	\$2-8	\$1-6
Sweaters	\$5-15	\$5-15	\$1-6
T-shirts	\$1-6	\$1-6	\$0.50-3
Tanks	\$1-6	\$1-6	\$0.50-3
Vests	\$3-9	\$3-9	\$1-3
Bottoms			
Casual	\$2-10	\$2-10	\$1-6
Dress	\$2-10	\$2-15	\$1-6
Shorts	\$1-9	\$1-9	\$0.50-6
Skirts	\$2-12		\$1-6
Jeans	\$4-21	\$4-21	\$2-10
Dresses			
Everyday	\$3-17		\$2-6
Evening wear	\$10-30		
Suits			
Two-piece	\$5-30	\$10-30	
Sweats			
Top	\$2-12	\$2-12	\$1-6
Bottom	\$2-12	\$2-12	\$1-6
Sleepwear			
Pajama	\$2-10	\$2-10	\$1-6
Nightgown	\$2-10		\$1-6
Robe	\$2-10	\$2-10	\$1-6

Good Will Valuation Guide

Hussin A.Rothana



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IRS Valuation Guide for Income, Estate and Gift Taxes United States. Internal Revenue Service, Commerce Clearing House, 1985

Testing Goodwill for Impairment, 2013

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appropriate to apply a discount for lack of marketability and how should the estimated discount be supported Highly leveraged entities How should companies incorporate the fair value of debt in the valuation of equity securities What is the impact of leverage on the expected volatility of various securities The relevance of ASC 820 SFAS 157 to cheap stock issues Updated guidance and illustrations regarding the valuation of and disclosures related to privately held company equity securities issued as compensation This Guide also provides expanded and more robust valuation material to reflect advances in the theory and practice of valuation since 2004 This edition includes guidance from FASB ASC 718 505 50 820 10 and SSVS 1 which were all issued since the last AICPA guidance dedicated to this issue *The Valuation Handbook* Rawley Thomas, Benton E. Gup, 2010 The definitive guide to valuation written by a who's who of today's top practitioners The *Valuation Handbook* differs significantly from other related books on this topic because the contributors are practitioners academics and investment firms that explain how they value companies and other assets It concentrates on specific and innovative valuation techniques rather than the theoretical approaches more generally accepted and discussed Given the extreme volatility of the stock market valuation is a critical issue for analysts investors and businesses Here various professional contributors explain how their firms approach the valuation process while academic contributors share their valuation consulting and research experience Examines how to value assets in today's dynamic market setting Offers a broad spectrum of ideas from some of the top practitioners and academics in this field Highlights state of the art approaches to company valuation Filled with in depth insights and expert advice The *Valuation Handbook* puts this difficult discipline in perspective *2017 Valuation Handbook - U.S. Guide to Cost of Capital* Roger J. Grabowski, Carla Nunes, James P. Harrington, Duff & Phelps, 2017-04-10 Ensure that you're using the most up to date data available Buy the 2017 *Valuation Handbook U S Guide to Cost of Capital* Quarterly PDF Updates together The New Industry Standard in Business Valuation Reference Materials 2017 *Valuation Handbook U S Guide to Cost of Capital* provides the key annual valuation data previously published in i the now discontinued Morningstar Ibbotson SBI Valuation Yearbook discontinued in 2013 and ii the Duff Phelps Risk Premium Report Study no longer published as a stand alone publication The size premia data previously published in the SBI Valuation Yearbook is referred to as the CRSP Deciles Size Premia exhibits in the new 2017 *Valuation Handbook U S Guide to Cost of Capital* while the size and risk premia data published in the Duff Phelps Risk Premium Report Study has been published annually since 1996 and like the former SBI Valuation Yearbook provides data and methodology that can be used to develop cost of equity capital estimates using i the build up method and ii the capital asset pricing model CAPM The 2017 *Valuation Handbook U S Guide to Cost of Capital* includes data through December 31 2016 and is intended to be used for 2017 valuation dates For more information about Duff Phelps valuation data resources published by Wiley please visit www.wiley.com/go/valuationhandbooks Also Available 2017 *Valuation Handbook U S Industry Cost of Capital* 2017 *Valuation Handbook International Guide to Cost of Capital* 2017 *Valuation Handbook International Industry Cost of*

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