

CONTRIBUTION FINDER



Giving to charity is a great way to do a good deed and save tax dollars at the same time. Your contribution is deductible if it is made to a "qualified organization". You can use the following chart adapted from IRS Publication 526 as a guide:

Written acknowledgment from the charity is needed for contributions of \$250 or more. Most non cash contributions over \$5,000 require an appraisal.

CANCELLED CHECKS OR WRITTEN ACKNOWLEDGMENT ARE REQUIRED FOR ALL CASH DONATIONS OF ANY SIZE. WE ALSO RECOMMEND YOU TAKE DIGITAL PHOTOS OF NON-CASH ITEMS DONATED.



DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations
- Federal, state or local governments solely for public purposes.
- Non-profit schools & hospitals
- Public parks & recreational facilities
- Charitable non-profit organizations, e.g. Salvation Army,
- Red Cross, Goodwill, Scouts, etc. (See IRS Publication 78 for a complete list.)
- War veterans' groups
- Having an exchange student live with you (up to \$50/month)

NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce
- Most foreign organizations
- Groups run for profit
- Groups whose purpose is to lobby
- Homeowners' associations
- Individuals (no matter how needy they are)
- Cost of raffle, bingo or lottery tickets
- Dues paid to country clubs, lodges, fraternal orders, etc.
- Tuition
- Value of your time or services
- Value of blood given to blood bank

Qualified IRA Plan distributions: If you are over 70 ½ you can donate money directly from your IRA to a qualified charity without including the distribution in income.

Out-of-pocket expenses in giving services: Even though you cannot deduct the value of your time or service, you can deduct out-of-pocket expenses in performing such services, (e.g. uniforms, supplies, travel as a delegate (if there is no significant element of personal pleasure) & mileage at 14¢ per mile.) Remember to save receipts for your expenses.

Contributions from which you benefit: You can deduct only the amount of your contribution that is more than the amount of the benefit, (e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.)

Who to give to?

JustGive.org has the answer. They list 1.8 million charities by category and include a profile of each group's purpose and a summary of their finances which shows the % of money that went to the actual programs vs. administrative costs. You can donate to the charity of your choice through them at www.JustGive.org or call toll-free at **1-866-JustGive (587-8448)**.

What to do with those old computers?

Dell Reconnect collects is a residential computer recycling program that offers a convenient responsible way to recycle your used computer equipment. You can drop off any brand of used equipment at participating Goodwill donation centers and you'll get a receipt for tax purposes. You can find a center near you at <http://reconnectpartnership.com/>

Eyeglasses:

Lions Clubs collect used eyeglasses for distribution to those in need around the world. Collection boxes can be found throughout your community including at Goodwill Industries stores, LensCrafters and offices of members of the American Optometric Association. For a list of centers go to www.lionsclubs.org or check your phone book for a local chapter.

Cell Phones:

You can donate your used wireless phone to aid in the fight against domestic violence. Just mail the phone (if still in working condition), battery and charger to **Call to Protect**, c/o Motorola, 1580 Ellsworth Rd., Ann Arbor, MI 48108, or go to www.wirelessfoundation.org to find a collection site near you.

Vehicles:

America's Car Donation Charities Center processes donations for hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car, boat or RV. To maximize a vehicle donation, give to a charity that uses it or gives it to someone in need. Go to www.donateacar.com or call **1-800-237-5714**.

Valuation Guide for Salvation Army Donations

Your continued support makes our good work possible. Your qualifying tax deductible donations are resold through our Salvation Army Thrift Stores and Salvation Army Family Stores through the country and serve to fund our Adult Rehabilitation program.

The Value Guide below will assist you in determining the tax-deductible value of any items you are donating to The Salvation Army. You will see that the table includes low and high estimates of value. Please choose a value within this range that is in keeping with your item's relative age and quality. If you have questions, your local Salvation Army Thrift Store and donation center will be able to assist you.

You can find this guide at

http://www.salvationarmyusa.org/usn/www_usn_2.nsf/vw-dynamic-arrays/D477340FFA28755C8525743D0049D1EF?openDocument&charset=utf-8

A receipt for your items may be obtained in one of two ways:

1. If you drop off a donation at a local Salvation Army Family Thrift Store or Corps (worship and community center), the clerk or receptionist will be happy to provide you with a receipt.
2. If you have your donations picked up, the truck driver will provide you with a receipt.

| Appliances | Low | High |
|------------------------|------------|-------------|
| Air Conditioner | \$20.00 | \$90.00 |
| Dryer | \$45.00 | \$90.00 |
| Electric Stove | \$75.00 | \$150.00 |
| Gas Stove | \$50.00 | \$125.00 |
| Heater | \$7.50 | \$22.00 |
| Microwave | \$10.00 | \$50.00 |
| Refrigerator (working) | \$75.00 | \$250.00 |
| T.V. (color, working) | \$75.00 | \$225.00 |
| Washing Machine | \$40.00 | \$150.00 |

Automobiles

For information on our vehicle donation program, call 800-SA-TRUCK. While we often accept vehicles in any condition – running or not – due to differing regulations and other considerations, not all types of vehicles are accepted at all locations, so it's best to contact us first. Your donation will result in a tax deduction in accordance with IRS rules, and your vehicle will be used to help rehabilitate men and women through our Adult Rehabilitation Centers.

| Children's Clothing | Low | High |
|----------------------------|------------|-------------|
| Blouse | \$2.00 | \$8.00 |
| Boots | \$3.00 | \$20.00 |
| Coat | \$4.50 | \$20.00 |
| Dress | \$3.50 | \$12.00 |
| Jacket | \$3.00 | \$25.00 |
| Jeans | \$3.50 | \$12.00 |
| Pants | \$2.50 | \$12.00 |
| Shirt | \$2.00 | \$6.00 |
| Shoes | \$2.50 | \$8.75 |
| Skirt | \$1.50 | \$6.00 |
| Slacks | \$2.00 | \$8.00 |
| Snowsuit | \$4.00 | \$19.00 |

| Children's Clothing | Low | High |
|------------------------------|------------|-------------|
| Socks | \$0.50 | \$1.50 |
| Sweater | \$2.50 | \$8.00 |
| Underwear | \$1.00 | \$3.50 |
| | | |
| Furniture | Low | High |
| Bed (full, queen, king) | \$50.00 | \$170.00 |
| Bed (single) | \$35.00 | \$100.00 |
| Bedroom Set (complete) | \$250.00 | \$1000.00 |
| Carriage | \$5.00 | \$100.00 |
| Chair (upholstered) | \$25.00 | \$100.00 |
| Chest | \$25.00 | \$95.00 |
| China Cabinet | \$85.00 | \$300.00 |
| Clothes Closet | \$15.00 | \$50.00 |
| Coffee Table | \$15.00 | \$65.00 |
| Crib (w/mattress) | \$25.00 | \$100.00 |
| Desk | \$25.00 | \$140.00 |
| Dining Room Set (complete) | \$150.00 | \$900.00 |
| Dresser w/Mirror | \$20.00 | \$100.00 |
| End Table | \$10.00 | \$50.00 |
| Folding Bed | \$20.00 | \$60.00 |
| Hi Riser | \$35.00 | \$75.00 |
| High Chair | \$10.00 | \$50.00 |
| Kitchen Cabinet | \$25.00 | \$75.00 |
| Kitchen Chair | \$2.50 | \$10.00 |
| Kitchen Set | \$35.00 | \$170.00 |
| Mattress (double) | \$12.50 | \$75.00 |
| Mattress (single) | \$15.00 | \$35.00 |
| Playpen | \$3.75 | \$30.00 |
| Rugs | \$20.00 | \$90.00 |
| Secretary | \$50.00 | \$140.00 |
| Sleeper Sofa (with mattress) | \$85.00 | \$300.00 |
| Sofa | \$35.00 | \$200.00 |
| Trunk | \$5.00 | \$70.00 |
| Wardrobe | \$20.00 | \$100.00 |
| | | |
| Household Goods | Low | High |
| Bakeware | \$1.00 | \$3.00 |
| Bedspread/Quilt | \$3.00 | \$24.00 |
| Blanket | \$3.00 | \$15.00 |
| Chair/Sofa Cover | \$15.00 | \$35.00 |
| Coffeemaker | \$4.00 | \$15.00 |
| Curtains | \$1.50 | \$12.00 |
| Drapes | \$6.50 | \$40.00 |
| Fireplace Set | \$20.00 | \$80.00 |
| Floor Lamp | \$6.00 | \$50.00 |
| Glass/Cup | \$0.50 | \$1.50 |

| Household Goods Continued | Low | High |
|----------------------------------|------------|-------------|
| Griddle | \$4.00 | \$12.00 |
| Kitchen Utensils | \$0.50 | \$1.50 |
| Lamp | \$5.00 | \$75.00 |
| Mixer/Blender | \$5.00 | \$20.00 |
| Picture/Painting | \$5.00 | \$200.00 |
| Pillow | \$2.00 | \$8.00 |
| Plate | \$0.50 | \$3.00 |
| Pot/Pan | \$1.00 | \$3.00 |
| Sheets | \$2.00 | \$8.00 |
| Throw Rug | \$1.50 | \$12.00 |
| Towels | \$0.50 | \$4.00 |
| | | |
| Men's Clothing | Low | High |
| Jacket | \$7.50 | \$25.00 |
| Overcoat | \$15.00 | \$60.00 |
| Pajamas | \$2.00 | \$8.00 |
| Raincoat | \$5.00 | \$20.00 |
| Shirt | \$2.50 | \$12.00 |
| Shoes | \$3.50 | \$25.00 |
| Shorts | \$3.50 | \$10.00 |
| Slacks | \$5.00 | \$12.00 |
| Suit | \$15.00 | \$60.00 |
| Sweater | \$2.50 | \$12.00 |
| Swim Trunks | \$2.50 | \$8.00 |
| Tuxedo | \$10.00 | \$60.00 |
| Undershirt | \$1.00 | \$3.00 |
| Undershirt | \$1.00 | \$3.00 |
| | | |
| Miscellaneous | Low | High |
| Answering Machine | \$10.00 | \$30.00 |
| Bicycle | \$5.00 | \$80.00 |
| Board Game | \$1.00 | \$3.00 |
| Book (paperback) | \$0.75 | \$1.50 |
| Book (hardback) | \$1.00 | \$3.00 |
| CD | \$2.00 | \$5.00 |
| Computer Monitor | \$5.00 | \$50.00 |
| Computer Printer | \$5.00 | \$150.00 |
| Computer System | \$100.00 | \$400.00 |
| Copier | \$40.00 | \$200.00 |
| DVD | \$2.00 | \$5.00 |
| DVD Player/VCR | \$8.00 | \$15.00 |
| Edger | \$5.00 | \$25.00 |
| Golf Clubs | \$2.00 | \$25.00 |
| Ice Skates | \$3.00 | \$15.00 |

| Miscellaneous Continued | Low | High |
|--------------------------------|------------|-------------|
| Luggage | \$5.00 | \$15.00 |
| Mower | \$25.00 | \$100.00 |
| Mower (riding) | \$100.00 | \$300.00 |
| Radio | \$7.50 | \$50.00 |
| Roller Blades | \$3.00 | \$15.00 |
| Sewing Machine | \$15.00 | \$85.00 |
| Stereo | \$15.00 | \$75.00 |
| Stuffed Animal | \$0.50 | \$1.00 |
| Tennis Racket | \$2.00 | \$5.00 |
| Typewriter | \$5.00 | \$25.00 |
| Umbrella | \$2.00 | \$6.00 |
| Vacuum Cleaner | \$15.00 | \$65.00 |

| Women's Clothing | Low | High |
|-------------------------|------------|-------------|
| Bathing Suit | \$4.00 | \$12.00 |
| Bathrobe | \$2.50 | \$12.00 |
| Blouse | \$2.50 | \$12.00 |
| Boots | \$2.00 | \$5.00 |
| Bra | \$1.00 | \$3.00 |
| Coat | \$10.00 | \$40.00 |
| Dress | \$4.00 | \$20.00 |
| Evening Dress | \$10.00 | \$60.00 |
| Foundation Garment | \$3.00 | \$8.00 |
| Fur Coat | \$25.00 | \$400.00 |
| Fur Hat | \$7.00 | \$15.00 |
| Handbag | \$2.00 | \$20.00 |
| Hat | \$1.00 | \$8.00 |
| Jacket | \$4.00 | \$12.00 |
| Nightgown | \$4.00 | \$12.00 |
| Pants Suit | \$6.50 | \$25.00 |
| Shoes | \$2.00 | \$25.00 |
| Skirt | \$3.00 | \$8.00 |
| Slacks | \$3.50 | \$12.00 |
| Slip | \$1.00 | \$6.00 |
| Socks | \$0.50 | \$1.25 |
| Suit | \$6.00 | \$25.00 |
| Sweater | \$3.75 | \$15.00 |

All appliances, electronics and equipment assumed to be working, and all clothing and furniture in good condition.