



1824 1st Ave N.
Billings, Montana 59101

Estimated Value of Donated Property Guidelines

***This list is updated when necessary* - January 4, 2007**

This is merely a guideline to assist you in determining values for your own items. You must take into consideration the quality and condition of your items when determining a value. **The IRS does not allow us to make a dollar valuation. We can only verify your gift. According to Federal law, clothing and household goods must be in "good used condition or better" for tax deductions.**

Women's Clothing

Item	Low Range	High Range
Blouse	3.50	10.00
Bathrobes	5.00	15.00
Bras	2.00	8.00
Bathing suits	3.00	8.00
Coats	10.00	50.00
Dresses	5.00	15.00
Evening dresses	10.00	40.00
Fur hats	6.00	15.00
Fur coats	20.00	200.00
Foundation garments	2.00	8.00
Handbags	3.00	20.00
Hats	1.00	6.00
Jackets	6.00	30.00
Nightgowns	3.00	15.00
Pant suits	7.00	30.00
Socks	1.00	3.00
Suits	12.00	30.00
Skirts	4.00	10.00
Sweaters	4.00	10.00
Slips	2.00	6.00
Slacks	4.00	10.00

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Men's Clothing

Item	Low Range	High Range
Jackets	6.00	30.00
Over coats	10.00	50.00
Pajamas	3.00	6.00
Pants—shorts	4.00	12.00
Raincoats	6.00	24.00
Suits	12.00	60.00
Slacks	4.00	10.00
Shirts	3.50	10.00
Sweaters	4.00	10.00
Swim trunks	3.00	6.00
Tuxedo	12.00	50.00
Undershirts	2.00	4.00
Undershorts	2.00	4.00
Belts—ties	3.00	6.00

Shoes

Item	Low Range	High Range
Women's: Boots	4.00	20.00
Shoes	4.00	15.00
Men's: Shoes	4.00	30.00
Children's: Boots	3.00	8.00
Shoes	2.00	6.00

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Children's Clothing

Item	Low Range	High Range
Blouses	2.00	4.00
Coats	4.00	15.00
Dresses	3.00	6.00
Jackets	4.00	15.00
Jeans	2.00	6.00
Pants	2.00	6.00
Snowsuits	6.00	12.00
Skirts	2.00	6.00
Sweaters	2.00	6.00
Slacks	2.00	6.00
Shirts	2.00	6.00
Socks	1.00	2.00
Underwear	1.00	3.00

Home Linens & Textiles

Item	Low Range	High Range
Blankets	3.00	10.00
Bedspreads	6.00	30.00
Chair covers	6.00	12.00
Curtains	4.00	12.00
Drapes	8.00	40.00
Pillows	3.00	10.00
Sheets	4.00	12.00
Throw rugs	3.00	12.00
Towels	1.00	6.00

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Sporting Goods

Item	Low Range	High Range
Bicycles	6.00	50.00
Fishing rods	6.00	30.00
Ice/roller skates	6.00	20.00
Skis	6.00	50.00
Sleds	6.00	20.00
Tennis rackets	6.00	20.00
Toboggans	10.00	40.00

Miscellaneous

Item	Low Range	High Range
Adding machines	6.00	12.00
Christmas trees	6.00	60.00
Broiler ovens	10.00	30.00
Copier	40.00	80.00
Mixer	6.00	30.00
Mower (riding)	80.00	200.00
Mower (auto)	12.00	100.00
Power edger	6.00	60.00
Rototiller	30.00	60.00
Sewing machine	10.00	60.00
Snow blower	50.00	150.00
Telephone answering machine	10.00	40.00
Typewriter	10.00	40.00
Vacuum cleaner (working)	15.00	50.00
Wigs	6.00	30.00

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Furniture

Item	Low Range	High Range
Bar stools	6.00	20.00
Bed (double) complete	20.00	60.00
Bed (single) complete	15.00	40.00
Cabinet	20.00	100.00
Chair (upholstered)	15.00	75.00
Chest	20.00	60.00
Coffee table	10.00	50.00
Desk	20.00	100.00
Dresser with mirror	20.00	120.00
End tables (two)	12.00	60.00
Fireplace set	10.00	40.00
Floor lamps	6.00	25.00
Kitchen table	20.00	75.00
Kitchen Chair	6.00	20.00
Pictures and paintings	6.00	30.00
Ping pong tables	15.00	40.00
Pool tables	60.00	100.00
Radio	6.00	20.00
Rugs	6.00	40.00
Secretary	40.00	100.00
Stereo	10.00	40.00
Sofa	20.00	150.00
TV—black & white (working)	5.00	25.00
TV—color (working)	10.00	80.00
Trunk	6.00	60.00
Wardrobe	40.00	100.00

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