

**Non-Cash Contributions - Substantiation  
Donation of Clothing and Household Items**

Taxpayer \_\_\_\_\_

Tax Year \_\_\_\_\_

Name of Organization (Donee) \_\_\_\_\_

Date and Place of Contribution \_\_\_\_\_

SAMPLE

SAMPLE

Description of Property Given	Bought, Gift or Date Acquired and How (1)	Purchase Price Cost or Basis	Current or Fair Market Value (2)	Condition of Item Must be in "Good Used or Better Condition" (3)		Tested Appliances Is Appliance in Good Working Condition?
				Yes	No	
2 bags baby clothes	Inherited bought	425.	35.	Better		Yes <input type="checkbox"/> No <input type="checkbox"/>
						Yes <input type="checkbox"/> No <input type="checkbox"/>
						Yes <input type="checkbox"/> No <input type="checkbox"/>
						Yes <input type="checkbox"/> No <input type="checkbox"/>
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						Yes <input type="checkbox"/> No <input type="checkbox"/>
						Yes <input type="checkbox"/> No <input type="checkbox"/>
						Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Totals:</b>						

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Official of Donee Organization

- (1) Date acquired and cost not necessary unless the amount is greater than \$250. If more than \$500, need Form 8283.
- (2) How was the Fair Market Value established - some organizations such as Goodwill and the Salvation Army provide a standard "value list" to assist taxpayers in determining the value of their clothing and household items donated.
- (3) Under the Pension Protection Act of 2006, the clothing and household items must be in "good used condition or better." Have Donee **test household items** as to working condition and have **snapshots** (camera) of clothing and household items to **illustrate condition**.

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