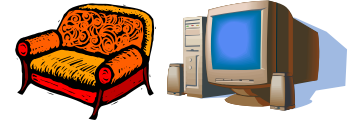




Janell Israel & Associates, Ltd.

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:

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
- Charitable non-profit organizations, e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc. (See www.irs.gov for a complete list.)
- War Veterans' groups
- Having an exchange student live with you (up to \$50/month), sponsored by a qualified organization

Receipts are needed for all contributions

NON-DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce
- Most foreign organizations
- Groups run for profit
- Political groups or candidates for political office
- Groups whose purpose is to lobby for law changes
- Homeowners' associations
- Individuals (no matter how needy they are)
- Cost of raffle, bingo, or lottery tickets
- Dues paid to county clubs, lodges, fraternal orders
- Tuition
- Value of your time or service
- Value of blood given to a blood bank

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 (if there is no significant element of personal pleasure) & mileage at .14 cents per mile.

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 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 JustGive.org, and 100% of your donation will go directly to the charity. You can even request that your name be withheld from the charity if you want to avoid getting on mailing lists. Contact them at www.JustGive.org or call toll-free 1-866-JUSTGIVE (587-8448).

Where to donate goods? ExcessAccess is an online donating service that matches business and household items and materials with wish lists of nearby nonprofits and recyclers that can provide pickups. Contact them at www.excessaccess.org, or call (415)242-6041.

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, Lens Crafters 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. To find a collection site near you go to www.wirefly.org.

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. Go to www.donateacar.com or call 1-800-237-5714.

NONCASH CONTRIBUTIONS

A TAXPAYERS GUIDE

The IRS allows you to deduct the fair market value (FMV) of items donated to charitable organizations. FMV is what a willing buyer would pay a willing seller on the date the item was donated. Typically, this would be garage sale or thrift store price. This updated list, prepared with the help of the Salvation Army & Goodwill, suggests some price ranges for items in good used condition.

To claim a deduction for noncash contributions, the IRS requires proof of the donation and documentation supporting its value. For contributions of \$250 or more, you will need an acknowledgement from the charity. For items exceeding \$5,000, an appraisal is generally required.

One caveat: the IRS can deny a deduction for property that is of minimal value. Examples include socks & underwear. In addition, clothing & household items generally must be in good condition or better; appliances must be in working condition. You may want to take pictures of your items before donating to document their condition.

WOMEN'S CLOTHING

Quantity	Item	Orig. Cost	FMV	Total Value
	Bathrobes		\$3-12	
	Belts, leather		\$5-15	
	Blouses		\$3-12	
	Boots		\$2-18	
	Coats		\$10-40	
	Dresses		\$4-20	
	Gloves		\$2-5	
	Evening Dresses		\$10-60	
	Handbags		\$2-20	
	Hats		\$1-8	
	Jackets		\$4-12	
	Pajamas		\$2-10	
	Pants/Slacks		\$5-20	
	Scarves		\$2-8	
	Shoes		\$2-25	
	Shorts		\$4-12	
	Skirts		\$3-8	
	Suits		\$6-25	
	Sweaters		\$4-15	
	Sweatshirts/pants		\$5-10	
	Swimwear		\$4-12	
	T-shirts		\$2-5	

CHILDREN'S CLOTHING

Quantity	Item	Orig. Cost	FMV	Total Value
	Boots		\$3-12	
	Caps/Mittens		\$1-3	
	Coats		\$5-20	
	Dresses		\$4-12	
	Hats/Caps		\$2-3	
	Jackets		\$3-25	
	Jeans		\$4-12	
	Leotards		\$2-5	
	Pants		\$3-12	
	Shirts/Blouses		\$2-8	
	Shoes		\$3-9	
	Shorts		\$3-6	
	Skirts		\$2-6	
	Sleepwear		\$3-7	
	Snowsuits		\$5-19	
	Sweaters		\$3-8	
	Sweatshirts/pants		\$3-7	
	Swimwear		\$1-6	

MEN'S CLOTHING

Quantity	Item	Orig. Cost	FMV	Total Value
	Belts, leather		\$5-15	
	Boots, leather		\$5-25	
	Caps/Gloves		\$2-5	
	Jackets		\$8-25	
	Pajamas		\$2-8	
	Pants		\$2-10	
	Raincoats		\$5-20	
	Shirts		\$3-12	
	Shoes		\$4-25	
	Shorts		\$4-10	
	Slacks		\$5-12	
	Suits		\$15-60	
	Sweaters		\$3-12	
	Sweatshirts/pants		\$5-10	
	Swimwear		\$3-8	
	Ties		\$2-9	
	T-shirts		\$2-5	

BABY EQUIPMENT

Quantity	Item	Orig. Cost	FMV	Total Value
	Baby Carrier		\$5-20	
	Baby Swing		\$10-15	
	Car Seat		\$20-35	
	Changing Table		\$21-40	
	Crib w/mattress		\$25-100	
	Diaper Bag		\$5-8	
	High Chair		\$10-50	
	Playpen		\$4-30	
	Room Monitor		\$12-15	
	Stroller		\$20-35	
	Walker		\$15-20	

BOOKS/MUSIC/TOYS

Quantity	Item	Orig. Cost	FMV	Total Value
	Board Games/Puzzles		\$1-3	
	Books - Hardcover		\$1-3	
	Books - Paperback		\$1-2	
	Cassettes		\$1-2	
	CDs		\$2-5	
	Dolls		\$2-6	
	DVDs		\$2-5	
	Record Albums		\$1-2	
	Stuffed Animals		\$1-2	
	Video Games		\$2-4	

NONCASH CONTRIBUTIONS

A TAXPAYERS GUIDE

SPORTS EQUIPMENT

Quantity	Item	Orig. Cost	FMV	Total Value
	Athletic shoes		\$8-14	
	Balls-soccer,foot,basket		\$4-10	
	Bicycle		\$5-80	
	Elliptical Machine		\$46-260	
	Exercise Bike		\$30-80	
	Fishing Rod		\$5-15	
	Gloves-hockey,catcher		\$20-50	
	Golf Clubs - individual		\$2-25	
	Golf Clubs - set		\$50-150	
	Helmets		\$6-15	
	Hockey Skates		\$15-45	
	Ice Skates		\$3-15	
	Roller Blades		\$3-15	
	Skateboard		\$15-35	
	Ski Boots		\$10-30	
	Skis		\$30-75	
	Sleeping Bag		\$7-10	
	Tennis Racket		\$2-5	
	Treadmill		\$90-225	

FURNITURE

Quantity	Item	Orig. Cost	FMV	Total Value
	Bookshelf		\$20-100	
	Box Spring		\$10-25	
	Bunk Beds		\$70-110	
	Chair - Office		\$15-45	
	Chair - Standard		\$5-15	
	Chair - Upholstered		\$25-100	
	Chest of Drawers		\$25-95	
	Coffee Table		\$15-65	
	Desk		\$25-140	
	Dining Room Set		\$150-900	
	Dresser w/Mirror		\$20-100	
	End Table		\$10-50	
	Entertainment Center		\$125-400	
	Kitchen Set		\$35-170	
	Lamp - Desk		\$5-15	
	Lamp - Floor		\$6-50	
	Mattress		\$13-75	
	Nightstand		\$30-100	
	Recliner		\$25-125	
	Sofa		\$35-200	

LINENS

Quantity	Item	Orig. Cost	FMV	Total Value
	Bedspreads/Quilts		\$3-24	
	Blankets/Afghans		\$3-15	
	Curtains/Drapes		\$2-40	
	Electric Blanket		\$7-10	
	Pillows		\$2-8	
	Sheets		\$2-8	
	Table Cloth		\$5-20	
	Throw Rugs		\$2-12	
	Towels		\$1-4	

KITCHEN ITEMS

Quantity	Item	Orig. Cost	FMV	Total Value
	Bakeware		\$1-3	
	Blender		\$5-10	
	Coffee Maker		\$4-15	
	Crock Pot		\$6-10	
	Griddle		\$4-12	
	Glasses/Cups/Mugs		\$1-2	
	Mixer - Hand		\$4-22	
	Mixer - Stand		\$20-180	
	Mixing Bowls		\$3-6	
	Plates		\$1-3	
	Pots & Pans		\$1-3	
	Toaster		\$4-15	
	Toaster Oven		\$5-20	
	Utensils		\$1-2	

APPLIANCES & GENERAL HOUSEHOLD GOODS

Quantity	Item	Orig. Cost	FMV	Total Value
	Air Conditioner		\$20-90	
	Clothes Dryer		\$45-90	
	Dishwasher		\$50-125	
	Fan		\$5-8	
	Hair Dryer		\$4-6	
	Iron		\$5-10	
	Microwave		\$10-50	
	Refrigerator		\$75-250	
	Sewing Machine		\$15-85	
	Stove - Electric		\$75-150	
	Stove - Gas		\$50-125	
	Telephone		\$5-10	
	Vacuum Cleaner		\$15-65	
	Washing Machine		\$40-150	

COMPUTERS & ELECTRONICS

Quantity	Item	Orig. Cost	FMV	Total Value
	Clock Radio		\$4-9	
	Computer - Desktop		\$50-390	
	Computer - Laptop		\$50-270	
	Computer Software		\$2-10	
	DVD player		\$8-15	
	Monitor		\$5-50	
	Printer		\$5-150	
	Radio		\$8-50	
	Stereo System		\$15-75	
	Television		\$15-225	
	VCR		\$8-15	

MISCELLANEOUS

Quantity	Item	Orig. Cost	FMV	Total Value
	Camera		\$5-20	
	Lawn Mower		\$25-100	
	Plastic Cooler		\$5-10	
	Suitcase		\$5-15	
	Umbrella		\$2-6	
	Vase		\$2-8	

DONATED TO: _____ GRAND TOTAL VALUE \$ _____

ADDRESS: _____ DATE DONATED: _____

