

## NON-CASH GIFT SUMMARY

List is provided complements of [www.TomHannaCPA.com](http://www.TomHannaCPA.com). Use this list of IRS approved values to determine your deductible amount.

	LOW	HIGH
<b>LADIES CLOTHES</b>		
BLOUSES	2.5	12
BATHROBES	2.5	12
BOOTS	2	5
BRAS	1	3
BATHING SUITS	4	12
COATS	10	40
DRESSES	4	19
EVENING DRESSES	10	60
FUR HATS	7	15
FUR COATS	25	400
HANDBAGS	2	20
HATS	1	8
JACKETS	4	12
NIGHTGOWNS	4	12
PANT SUITS	6.5	25
SOCKS	0.4	1.25
SUITS	6	25
SHOES	2	25
SKIRTS	3	8
SWEATERS	3	15
SLIPS	1	6
SLACKS	3.5	12

	LOW	HIGH
<b>MENS CLOTHES</b>		
JACKETS	7.5	25
OVERCOATS	15	60
PAJAMAS	2	8
PANTS - SHORTS	3.5	10
RAINCOATS	5	20
SUITS	15	60
SLACKS	5	12
SHIRTS	2.5	12
SWEATERS	2.5	12

	LOW	HIGH
<b>FURNITURE</b>		
BED COMPLETE - DBL	50	170
BED COMPLETE - SGL	35	100
CHAIR-UPHOLSTERED	25	75
CHEST	25	95
CLOTHES CLOSET	15	50
CHINA CABINET	85	300
CONVERTIBLE SOFA	85	300
CRIB/MATTRESS	25	100
CARRIAGE	5	100
COFFEE TABLE	15	65
DRESSER/MIRROR	20	100
DESK	25	140
END TABLES (2)	10	50
FLOOR LAMPS	7.5	40
FOLDING BEDS	20	60
HIGH CHAIRS	10	50
HI-RISERS	35	75
KITCHEN CABINETS	25	75
MATTRESS - DBL	35	75
MATTRESS - SGL	15	35
PLAYPEN	15	30
RUGS	20	90
SECRETARY	50	140
SOFA	35	200
STEREO COMPONENTS	30	200
STUDIO COUCH	35	85
TRUNK	5	70
UPHOLSTERED CHAIR	25	75
WARDROBE	20	100
WATERBED FRAME	15	40
WATERBED HEADBRD	30	90

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**MENS CLOTHES con't**

SHOES	3.5	25
SWIM TRUNKS	2.5	8
TIES/BELTS	3	8
TUXEDO	10	60
UNDERSHIRTS	1	3
UNDERSHORTS	1	3

**CHILDRENS CLOTHES**

BLOUSES	2	8
BOOTS	3	20
COATS	4.5	20
DRESSES	3.5	12
JACKETS	3	25
JEANS	3.5	12
PANTS	2.5	12
SNOW SUITS	4	19
SHOES	2.5	8.75
SKIRTS	1.5	6
SWEATERS	2.5	8
SLACKS	2	8
SHIRTS	2	6
SOCKS	0.5	1.5
UNDERWEAR	1	3.5

**DRY GOODS**

BLANKETS	2.5	8
BEDSPREADS	3	24
CHAIR COVERS	15	35
CURTAINS	1.5	12
DRAPES	6.5	40
PILLOWS	2	8
SHEETS	2	8
THROW RUGS	1.5	12
TOWELS	0.5	4

**FURNITURE - COMPLETE SETS**

BEDROOM SET	250	1,000
DINING ROOM SET	150	900
KITCHEN SET	35	170
WATERBED	150	325
APPLIANCES &		

**INDOOR/OUTDOOR MACHINES**

ADDING MACHINE	20	75
AIR CONDITIONER	20	90
ANS MACHINE-PHONE	25	75
COMPUTER - PC	150	500
COPIER	100	200
DRYER	45	90
HEATER	7.5	22
MIXER	5	20
MOWER - AUTO	10	100
MOWER - RIDING	100	250
POWER EDGER	5	25
RADIO	7.5	50
REFRIGERATOR	75	250
ROTOTILLER	25	90
SEWING MACHINE	15	75
SNOW BLOWER	50	150
STOVE-ELECTRIC	75	150
STOVE-GAS	50	125
TOASTER OVEN	15	25
TELEVISION - B/W	25	60
TELEVISION - COLOR	75	225
TYPEWRITER	7.5	35
VACUUM CLEANER	20	60
WASHING MACHINE	50	150

**SPORTING GOODS**

BICYCLE	15	65
FISHING RODS	5	25
ICE/ROLLER SKATES	10	40
PING PONG TABLE	15.4	12

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**SPORTING GOODS con't**

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SKIS	15	100
SLEDS	5	20
TENNIS RACKETS	5	40
TOBOGGANS	15	90