

**NON-CASH CONTRIBUTIONS - SUBSTANTIATION  
DONATION OF CLOTHING AND HOUSEHOLD ITEMS**

TAXPAYER: \_\_\_\_\_

NAME OF ORGANIZATION (DONEE): \_\_\_\_\_

DESCRIPTION OF PROPERTY GIVEN	DATE ACQUIRED AND HOW (1)	COST OR BASIS	FAIR MARKET VALUE (2)	CONDITION OF ITEM MUST BE IN "GOOD USED OR BETTER CONDITION"		TESTED APPLIANCES X
				YES (3)	NO	
TOTALS:						

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 FMV 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 THE DONEE TEST HOUSEHOLD ITEMS AS TO WORKING CONDITION AND HAVE SNAPSHOTS OF CLOTHING AND HOUSEHOLD ITEMS TO ILLUSTRATE CONDITION.