Non-Cash Contributions - Substantiation Donation of Clothing and Household Items Taxpayer _ Tax Year _ Name of Organization (Donee) Date and Place of Contribution Condition of Item Tested Must be in "Good **Applicances** Description of Date Cost or Fair Market **Used** or Better Is Appliance in **Property Given** Acquired and Other Basis Value Condition" Good Working How Condition? (2) Yes (1) (3) (4) No (5) Yes 🗆 No 🗆 Yes □ No □ Yes 🗆 No 🗆 Yes □ No □ Yes 🗆 No 🗆 Yes 🗆 No 🗆 Yes 🗆 No 🗆 Totals: Signature: Date: Official of Donee Organization Date acquired and cost not necessary unless the amount is greater than \$250 (Columns 1 and 2). (1)If more than \$500, need Form 8283. How was the Fair Market Value established (Column 3) - some organizations such as Goodwill (2) and the Salvation Army provide a standard "value list" to assist taxpayers in determining the value of their clothing and household items donated (Columns 4 and 5). Under the Pension Protection Act of 2006, the clothing and household items must be in "good (3) 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.

<u>Comment:</u> Neither the statute nor the technical explanation of it – other than Congress' broad policy statements (footnote 8) – provides any guidance on when clothing and household items won't be considered to be in "good used condition or better" so as to bar a deduction under the rules.