

Career Closet Valuation Guide

The IRS permits taxpayers to only deduct the **fair market value** of the donated clothing good. The donated items must be in good or better condition. Fair market value is the reasonable price that an ordinary buyer would pay for the item in a regular market situation such as at a flea market or at a thrift shop. Fair market value is thus not the original purchase price.

The following values are meant to serve as a guideline for the donor when estimating the value of a donation to Kansas State University.

	Women's	Men's
Clothing		
Shirt or blouse	\$2-12	\$2-8
T-shirt	\$1-6	\$1-6
Tank	\$1-6	\$1-6
Sweater	\$5-15	\$5-15
Vest	\$3-9	\$3-9
Pants - casual	\$2-10	\$2-10
Pants - dress	\$2-10	\$2-15
Jeans	\$4-21	\$4-21
Shorts	\$1-9	\$1-9
Skirt	\$2-12	-
Dress - everyday	\$3-17	-
Dress - evening	\$10-30	-
Suit - two piece	\$5-30	\$10-30
Tie	-	\$1-5
Sweatshirt	\$2-12	\$2-12
Sweatpants	\$2-12	\$2-12
Sleepwear	\$2-10	\$2-10
Intimate apparel	\$2-10	-
Swimwear	\$4-12	\$4-12
Coat	\$7-40	\$7-40
Blazer	\$6-12	\$6-12
Sports coat	\$6-12	\$6-12

Shoes and Accessories

Shoe/sneaker	\$4-9	\$4-9
Sandal/slipper	\$4-9	\$4-9
Boots	\$6-18	\$7-30
Handbags	\$3-9	-
Wallets/ purses	\$3-9	\$2-6
Belts- cloth/plastic	\$2-6	\$2-6
Belts- leather	\$5-15	\$5-15