



DONATIONS OF VEHICLES **(cars, boats, RVs, trailers, etc.)**

On January 1, 2005, federal tax rules changed. When you donate a vehicle to charity, you can no longer simply deduct its fair market value if you itemize on your federal tax return. If you believe the vehicle is worth more than \$500, you can deduct only the amount the charity receives when the vehicle is sold. The Idaho Youth Ranch lets you maximize your tax benefit since we sell donated vehicles ourselves at our own lot. We sell donated vehicles at retail prices, which generally means a better deduction for you! Plus you may be eligible to receive an Idaho tax credit. (See below.) If the vehicle will be used in an Idaho Youth Ranch Program rather than being sold, other IRS rules apply.

Consult your tax professional for details. Call 208-375-7965 to donate a vehicle.

DONATED GOODS

Most taxpayers who itemize know they're eligible for a tax deduction when donating used items to charities. Deciding how much to deduct is the problem. The IRS guideline is "Fair Market Value" (the price you, an informed and willing seller, would get if you sold the item to an informed and willing buyer). On the reverse side of this sheet is an example of a list of commonly used range values for donated items that are in good, re-sellable condition. The actual value you claim for an item, however, must be established by you, the donor, and not by the Idaho Youth Ranch.

The IRS requires donors to complete Form 8283 if the claimed value of all donated property exceeds \$500. This form calls for an explanation of how the fair market value was established (depreciation, 'going rate', appraisal, etc.). **For gifts valued in excess of \$5,000**, an independent appraisal must be obtained and the donor must submit the form to the Idaho Youth Ranch for signature soon after the donation date. The Youth Ranch will maintain records of such large gifts and must report the sale or other disposition of the gift to the IRS. IRS Form 8283 is available on the Idaho Youth Ranch website (www.youthranch.org).

IDAHO STATE TAX CREDIT

Section 63-3029C of the Idaho Code provides that a donation to the Idaho Youth Ranch (either in cash or the fair market value of a non-cash gift) may not only be tax-deductible on state and federal returns, but also may qualify the donor for a 50% Tax Credit as well (up to the legal limit).

- A person filing individually may be eligible for 50% of a \$200 gift as a credit (\$100 credit)
- A couple filing jointly may be eligible for 50% of a \$400 gift as a credit (\$200 credit)
- A corporation may be eligible for 50% of a \$1,000 contribution as a credit (\$500 credit)

A DEDUCTION reduces your total income subject to taxation if you itemize.

A CREDIT reduces your actual taxes.

A gift to the Idaho Youth Ranch may make you eligible for both!

The information contained above is **not** intended as tax advice and may not apply to all donors. IRS rules and regulations are continuously changing and the Idaho Youth Ranch does not make any representations regarding the accuracy or applicability to specific tax payer situations. We strongly recommend that you seek advice from a tax professional to determine how specific donations to the Idaho Youth Ranch will impact your tax liability.

TAXPAYER'S GUIDE

A number of sources exist to help donors place values on the items they donate to charitable organizations. The following list is an example of the kinds of information that you might find when placing values on donated items that are in good, re-sellable condition. Values must always be determined by the donor. IYR does not place values on donated items, and cannot attest to the accuracy of these ranges as they might apply to your donation.

APPLIANCES - MAJOR

Dishwasher	\$21-\$100
Dryer	\$50-\$150
Freezer	\$50-\$200
Microwave	\$10-\$50
Refrigerator	\$50-\$250
Stove-Electric	\$60-\$200
Stove-Gas	\$35-\$172
Washing Machine	\$50-\$150

APPLIANCES - SMALL

Blender	\$1 - \$24
Blow Dryer	\$3 - \$5
Bread Machine	\$2 - \$35
Coffee Grinder	\$2 - \$24
Coffee Maker	\$2 - \$30
Crock Pot	\$3 - \$8
Curling Iron	\$1 - \$3
Deep Fryer	\$6 - \$42
Espresso Maker	\$2 - \$47
Food Processor	\$1 - \$25
Food Steamer	\$2 - \$33
G. Foreman Grill	\$2 - \$85
Ice Cream Maker	\$1 - \$31
Iron	\$1 - \$24
Juicer	\$2 - \$30
Pasta Maker	\$2 - \$28
Popcorn Popper	\$2 - \$10
Shaver-Electric	\$1 - \$37
Skillet-Electric	\$2 - \$27
Toaster	\$1 - \$20
Toaster Oven	\$2 - \$34
Vacuum-Canister	\$2 - \$57
Vacuum-Upright	\$10-\$75
Vaporizer	\$1 - \$7
Waffle Iron	\$1 - \$13

BOOKS & MUSIC

Book-Audio	\$1 - \$6
Book-Hardback	\$2 - \$6
Book-Paperback	\$1 - \$3
Cassettes & CD's	\$1 - \$7
Records	\$1 - \$6

CLOTHING:

CHILDREN'S

Coats, Casual	\$2 - \$11
Coats, Winter	\$5 - \$20
Dresses	\$2 - \$16
Pajamas	\$2 - \$7
Pants	\$2 - \$11
Robes	\$2 - \$6
Shirts	\$1 - \$8
Shoes & Boots	\$1 - \$14
Shorts	\$2 - \$7
Skirts	\$1 - \$9
Suits (Boys)	\$10-\$42
Sweaters	\$2 - \$11
Swimwear	\$1 - \$6

EXERCISE (ADULT)

Matching Suit	\$3 - \$21
Pants & Shorts	\$1 - \$9
Sweat Shirt	\$2 - \$13

INFANT & TODDLER

Coats	\$4 - \$19
Dresses	\$2 - \$15
Pants	\$1 - \$8
Play Suits	\$1 - \$8
Shirts	\$1 - \$7
Shoes & Boots	\$1 - \$10
Shorts	\$1 - \$8
Sleepwear	\$1 - \$6
Sweaters	\$1 - \$10

MEN'S

Bibs, Ski	\$6 - \$26
Coats, Casual	\$3 - \$39
Coats, Ski	\$10 - \$39
Pants & Slacks	\$2 - \$15
Shirts	\$2 - \$9
Shoes	\$2 - \$31
Snow Suit	\$6 - \$43
Suits, 2 Piece	\$14 - \$55
Sweaters	\$2 - \$21

WOMEN'S

Blouses & Shirts	\$3 - \$18
Coats, Casual	\$7 - \$32
Coats, Leather	\$14 - \$28
Dresses, Casual	\$7 - \$28
Formals-Long	\$25 - \$112
Formals-Short	\$11 - \$46
Gloves & Mittens	\$1 - \$5
Handbags	\$5 - \$39
Maternity Clothes	\$2 - \$41
Pants	\$3 - \$19
Shoes & Boots	\$2 - \$39
Skirt & Jacket	\$13 - \$52
Slacks & Jacket	\$17 - \$70
Sleepwear	\$4 - \$16
Sweaters	\$4 - \$30
Wedding Gown	\$45 - \$180

COMPUTER ITEMS

Desktop System	\$50 - \$100
Keyboard	\$1 - \$10
Laptop	\$25 - \$150
Monitor-Flat/LCD	\$50 - \$200
Printer-Ink Jet	\$2 - \$17
Printer-Laser	\$6 - \$82
Speakers	\$2 - \$17
Scanners	\$10 - \$25
Software	\$1 - \$10

ELECTRONICS

Camcorder	\$14 - \$213
Camera-Digital	\$6 - \$42
Camera-35MM	\$5 - \$34
CD player	\$4 - \$25
DVD Player	\$8 - \$55
PDA	\$6 - \$40
Speakers-Pair	\$4 - \$83
Stereo Receiver	\$8 - \$51
VCR	\$5 - \$10

VIDEO GAMES

Game Boy	\$3 - \$35
Nintendo 64	\$5 - \$31
Nintendo Gamecube	\$50 - \$200
Playstation	\$4 - \$28
Playstation 2	\$24 - \$160
Sega	\$11 - \$74
Xbox	\$35 - \$200

EXERCISE EQUIPMENT

Bar Bell w/Weights	\$5 - \$68
Home Gym	\$49 - \$324
Stair Climber	\$7 - \$463
Stationary Bikes	\$7 - \$178
Treadmill	\$62 - \$300
Weight Bench	\$10 - \$75

FURNITURE

Book Shelf	\$24 - \$110
Buffet	\$56 - \$225
Curio Cabinet	\$25 - \$179
Desk	\$16 - \$201
Dresser	\$35 - \$228
Entertainment Ctr.	\$39 - \$156
Hutch	\$97 - \$390
Lamp-Floor	\$15 - \$63
Lamp-Table	\$11 - \$58
Lounge Chair	\$19 - \$97
Mattress Set-Twin	\$19 - \$81
Mattress Set-Full	\$20 - \$94
Mattress Set-Queen	\$20 - \$150
Mattress Set-King	\$52 - \$211
Office Chair	\$14 - \$62
Piano	\$25 - \$300
Recliner	\$24 - \$95
Rollaway Bed	\$21 - \$137
Sofa	\$45 - \$253
Sofa-Love Seat	\$53 - \$333
Sofa-Sectional	\$15 - \$316
Sofa-w/Recliner	\$65 - \$305
Sofa-w/Sleeper	\$50 - \$224
Table-Coffee	\$28 - \$111
Table-Dining	\$63 - \$251
Table-w/4 Chairs	\$73 - \$293
Table-End	\$27 - \$108
Table-Kitchen	\$22 - \$90

GARDEN TOOLS

Garden Tool Set	\$1 - \$9
Hedge Trimmer	\$6 - \$105
Lawnmower	\$50 - \$170
Mower-Riding	\$100 - \$395
Leaf Blower	\$5 - \$83
Pressure Washer	\$5 - \$34
Rake/Shovel	\$1 - \$12
Wheelbarrow	\$3 - \$16

HOUSEHOLD MISC.

Backpack	\$3 - \$15
Crutches	\$3 - \$5
Plates	\$1 - \$5
Pots & Pans	\$3 - \$10
Suitcase	\$7 - \$30
Tupperware	\$1 - \$3

INFANT ACCESSORIES

Booster Seat	\$3 - \$11
Bumper Pads	\$3 - \$12
Car Seat	\$6 - \$64
Carrier	\$6 - \$24
Changing Table	\$15 - \$60
Crib	\$48 - \$100
Crib Sheet Set	\$1 - \$5
High Chair	\$6 - \$25
Play Pen	\$11 - \$43
Potty Chair	\$3 - \$10
Receiving Blankets	\$1 - \$2.50
Safety Gates	\$5 - \$41
Stroller	\$11 - \$50
Swing	\$11 - \$45
Walker	\$8 - \$32

LINENS

Bath Towels	\$1 - \$3
Bed Spread	\$5 - \$25
Blankets	\$2 - \$9
Blankets, Heating	\$2 - \$10
Comforter	\$18 - \$50
Pillow	\$1 - \$3
Quilt	\$6 - \$37
Sheet Sets	\$3 - \$12
Tablecloth	\$3 - \$11

SPORTS EQUIPMENT

Baseball Bats	\$2 - \$10
Baseball Gloves	\$6 - \$10
Basketball	\$1 - \$8
Bike-Adult/Child	\$10 - \$80
Bike-Mountain	\$14 - \$125
Bike Car Rack	\$7 - \$47
Bike Helmet	\$3 - \$20
Boxing Punch Bag	\$3 - \$21
Football Pads	\$1 - \$23
Golf Bag	\$4 - \$64
Golf Clubs	\$3 - \$139
Hockey Stick	\$8 - \$51
Ice Skates	\$1 - \$72
Roller Skates	\$2 - \$59
Soccer Cleats	\$1 - \$21
Skateboards	\$2 - \$61
Ski Boots	\$3 - \$35
Snow Ski's	\$7 - \$65
Snowboard	\$3 - \$100
Tennis Racket	\$3 - \$58
Water Knee Board	\$7 - \$30
Water Skis-Pair	\$7 - \$50

TOOLS

Chain Saw	\$25 - \$100
Drill-Electric	\$9 - \$62
Flashlight	\$1 - \$4
Hammer	\$2 - \$10
Level	\$4 - \$27
Ratchet	\$4 - \$23
Saw-Circular	\$4 - \$29
Saw-Hand	\$2 - \$13
Screwdriver-Cordless	\$4 - \$25
Small Hand Tools	\$1 - \$4