



Valuing donations of goods and services: Donors are responsible for determining the fair market value applicable at the time of the gift. Domus cannot place a cash value on your donation per IRS rules. Suggested values for donated items can be found at [The Valuation Guide for Salvation Army Donations](#) and [The Goodwill Donation Value Guide](#). According to the IRS, "Fair market value is defined as the price at which the property would change hands between a willing seller and a willing buyer. For property, it is generally held that fair market value is the price at which the item or a comparable item would be sold at retail (IRS Rev. Proc. 65-19, 1965-2 CB 1002). Further, the fair market value of used clothing and household items is the price that buyers of used items actually pay in used clothing stores (Treasury Department booklet, Your Federal Income Tax, 1993 edition, p.186)." For additional information about accurately valuing donations, please consult with your tax advisor.