

DONATION VALUATION GUIDE

The following list of general guidelines were developed to assist donors in valuing their donations. These guidelines are not intended to replace the professional appraisal of a qualified appraiser. An appraisal should either be obtained or a reasonable fair market value determined. Donations should be valued at the date of contribution, available at www.irs.gov.

General Guidelines

Valuation of Stocks

Per gallon	\$4.00	\$4.00
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Valuation of Bonds

Corporate	\$1.00	\$1.00
Municipal	\$1.00	\$1.00
U.S. Treasury/Securities	\$1.00	\$1.00

Valuation of Real Estate

Residence		
Single	\$1.00	\$1.00
Double	\$1.00	\$1.00

Manufactured home		
Single	\$1.00	\$1.00
Double	\$1.00	\$1.00

Manufactured home		
Single	\$1.00	\$1.00
Double	\$1.00	\$1.00
Triple	\$1.00	\$1.00

Manufactured home		
Single	\$1.00	\$1.00
Double	\$1.00	\$1.00
Triple	\$1.00	\$1.00

Manufactured home		
Single	\$1.00	\$1.00
Double	\$1.00	\$1.00
Triple	\$1.00	\$1.00

Valuation of Other

Household	\$1.00	\$1.00
Other	\$1.00	\$1.00

Valuation of Other

Household	\$1.00	\$1.00
Other	\$1.00	\$1.00

Household	\$1.00	\$1.00
Other	\$1.00	\$1.00

Household	\$1.00	\$1.00
Other	\$1.00	\$1.00

Valuation of Other

Household	\$1.00	\$1.00
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Valuation of Other

Household	\$1.00	\$1.00
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Valuation of Other

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Valuation of Other

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