

## CHARITABLE GIFTING STRATEGIES

**Gift Appreciated Property:** You can save thousands of dollars by funding charitable gifts with stock or real estate that has appreciated in value.

**Gift of IRAs:** Starting in 2006 you may be able to gift part of your IRA to charity. This could save you both income and estate taxes. (See back of brochure for details) This is scheduled to expire December 31, 2007.

**NO CASH GIFTS ALLOWED:** For tax years beginning after August 17, 2006, you must have a cancelled check or receipt from the charity to prove you made the contribution.

## BENEFITS OF IRA DISTRIBUTIONS GOING TO CHARITY

Qualified taxpayers can now cause up to \$100,000 per year of IRA distributions to go directly to an eligible charity without first being taxed on the distributions. To be qualified, a distribution must-

- Be made from an IRA (other than a simplified employee pension or a SIMPLE IRA).
- Occur no earlier than when the taxpayer turns age 70 1/2.
- Be made directly by the trustee to a public charity or a private foundation that is not a supporting organization or a donor advised fund.
- Meet the normal requirements for a deductible charitable contribution.
- Be a distribution that would otherwise be taxable.
- This is scheduled to expire December 31, 2007.

 Sink, Gillmore & Gordon LLP  
PUBLIC ACCOUNTANTS  
Commerce Bank Tower  
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(785) 537-0190



## CHARITABLE CONTRIBUTIONS

 Sink, Gillmore & Gordon LLP  
PUBLIC ACCOUNTANTS  
(785) 537-0190

**SINK, GILLMORE AND GORDON LLP: VALUATION GUIDE FOR DONATED PROPERTY - 2007**

Merchandise Donated By: \_\_\_\_\_  
 Merchandise Donated To: \_\_\_\_\_  
 Street Address: \_\_\_\_\_

Date of Donation: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_

*ASSIGNING VALUES FOR TAX PURPOSES IS THE DONOR'S RESPONSIBILITY. PLEASE KEEP ORIGINAL FOR YOUR TAX RECORDS.*

**Children's Clothing & Misc. Goods**

Description	Excellent Condition		Good Condition		Extended Total
	Quantity	Price	Quantity	Price	
Bathing Suits		6.00		5.00	
Bicycles		65.00		40.00	
Blouses		8.00		5.00	
Boots		20.00		11.50	
Coats		20.00		12.25	
Dresses		12.00		7.75	
Jackets		25.00		14.00	
Jeans		12.00		7.75	
Pajamas		6.00		5.00	
Pants		12.00		7.25	
Shirts		6.00		4.00	
Shoes		8.75		5.50	
Shorts		7.00		5.50	
Skirts		6.00		3.75	
Slacks		8.00		5.00	
Snowsuits		19.00		11.50	
Socks		1.50		1.00	
Sweaters		8.00		5.25	
Underwear		3.50		2.25	
<b>Women's Clothing</b>					
Bathing Suits		12.00		8.00	
Bathrobes		12.00		7.25	
Blazers		12.00		10.00	
Blouses		12.00		7.25	
Boots		5.00		3.50	
Bras		3.00		2.00	
Coats		40.00		25.00	
Dresses		19.00		11.50	
Dresses (Evening)		60.00		35.00	
Foundation Garments		8.00		5.50	
Fur Coats		400.00		212.50	
Fur Hats		15.00		11.00	
Handbags / Purses		20.00		11.00	
Hats		8.00		4.50	
Jackets		12.00		8.00	
Nightgowns		12.00		8.00	
Pants Suits		25.00		15.75	
Shoes		25.00		13.50	
Shorts		8.00		6.00	
Skirts		8.00		5.50	
Slacks		12.00		7.75	
Slips		6.00		3.50	
Socks		1.25		1.00	
Suits		25.00		15.50	
Sweaters		15.00		9.50	
<b>Men's</b>					
Jackets		25.00		16.25	
Over Coats		60.00		37.50	
Pajamas		8.00		5.00	
Pants-shorts		10.00		6.75	
Raincoat		20.00		12.50	
Shirts		12.00		7.25	
Shoes		25.00		14.25	
Shorts		7.00		5.50	
Slacks		12.00		8.50	
Sport Coat		25.00		17.50	
Suits		60.00		37.50	
Sweaters		12.00		7.25	
Swimsuit		8.00		5.25	
Tuxedo		60.00		35.00	
Undershirts/shorts		3.00		2.00	

**Personal Accessories**

Description	Excellent Condition		Good Condition		Extended Total
	Quantity	Price	Quantity	Price	
Belts		8.00		5.50	
Gloves		5.00		3.50	
Hats		10.00		6.00	
Ties		8.00		5.50	
<b>Appliances</b>					
Air Conditioner		90.00		55.00	
Dryer		90.00		67.50	
Gas Stove		125.00		87.50	
Heater (Electric)		22.00		14.75	
Microwave Oven		25.00		20.00	
Radio		50.00		28.75	
Refrig. (working)		250.00		132.50	
TV (B&W Working)		60.00		42.50	
TV (Color Working)		225.00		150.00	
Vac Cleaner (working)		30.00		20.00	
Wash Mach (Working)		150.00		88.75	
<b>Dry Goods</b>					
Bedspreads		24.00		13.50	
Blankets		8.00		5.25	
Chair Covers		35.00		25.00	
Curtains		12.00		6.75	
Drapes		40.00		23.25	
Pillows		8.00		5.00	
Sheets		8.00		5.00	
Throw Rugs		12.00		6.75	
Towels		4.00		2.25	
<b>Furniture</b>					
Bed Complete (dbl)		170.00		110.00	
Bed Complete (sgl)		100.00		67.50	
Bedroom Set (Complete )		1,000.00		625.00	
Carriage		100.00		52.50	
Chest of Drawers		95.00		60.00	
China Cabinet		300.00		192.50	
Clothes Closet		50.00		32.50	
Cnvrbl Sofa (w/ mattress)		300.00		192.50	
Coffee Table		65.00		40.00	
Crib w/Mattress		100.00		62.50	
Desk		140.00		82.50	
Dining Room Set		900.00		525.00	
Dresser w/Mirror		100.00		60.00	
End Tables (2)		50.00		30.00	
Floor Lamp		40.00		23.75	
Folding Beds		60.00		40.00	
Hi Riser		75.00		55.00	
High Chair		50.00		30.00	
Kitchen Cabinets		75.00		50.00	
Kitchen Chair		10.00		6.25	
Kitchen Pots & Pans		12.00		7.00	
Kitchen Set		170.00		102.50	
Mattress (dbl)		75.00		43.75	
Mattress (sgl)		35.00		25.00	
Play Pen		30.00		17.00	
Rugs		90.00		55.00	
Secretary		140.00		95.00	
Sofa		200.00		117.50	
Tables		100.00		52.50	
Trunk		70.00		37.50	
Wardrobe		100.00		60.00	

<b>Children's, Men's &amp; Women's Clothing Total</b>	-
<b>Per. Acc, Aplncs, Dry Gds &amp; Frntr Total</b>	-
<b>Grand Total</b>	-