



Valuation Guide for Goodwill Donors

The U.S. Internal Revenue Service (IRS) requires donors to value their items. To help guide you, Goodwill Industries International has compiled a list providing price ranges for items commonly sold in Goodwill® stores. Assume the following items are in good condition, and remember: prices are only estimated values.

Clothing and Accessories			
	Women's	Men's	Children's
Tops			
Shirts/blouses	\$2-12	\$2-8	\$1-6
Sweaters	\$5-15	\$5-15	\$1-6
T-shirts	\$1-6	\$1-6	\$0.50-3
Tanks	\$1-6	\$1-6	\$0.50-3
Vests	\$3-9	\$3-9	\$1-3
Bottoms			
Casual	\$2-10	\$2-10	\$1-6
Dress	\$2-10	\$2-15	\$1-6
Shorts	\$1-9	\$1-9	\$0.50-6
Skirts	\$2-12		\$1-6
Jeans	\$4-21	\$4-21	\$2-10
Dresses			
Everyday	\$3-17		\$2-6
Evening wear	\$10-30		
Suits			
Two-piece	\$5-30	\$10-30	
Sweats			
Top	\$2-12	\$2-12	\$1-6
Bottom	\$2-12	\$2-12	\$1-6
Sleepwear			
Pajama	\$2-10	\$2-10	\$1-6
Nightgown	\$2-10		\$1-6
Robe	\$2-10	\$2-10	\$1-6

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Healthcare Valuation, The Financial Appraisal of Enterprises, Assets, and Services Robert James Cimasi, 2014-03-24 A timely look at the healthcare valuation process in an era of dynamic healthcare reform including theory methodology and professional standards In light of the dynamic nature of the healthcare industry sector the analysis supporting business valuation engagements for healthcare enterprises assets and services must address the expected economic conditions and events resulting from the four pillars of the healthcare industry Reimbursement Regulation Competition and Technology Healthcare Valuation presents specific attributes of each of these enterprises assets and services and how research needs and valuation processes differentiate depending on the subject of the appraisal the environment the property interest exists and the nature of the practices Includes theory methodology and professional standards as well as requisite research analytical and reporting functions in delivering healthcare valuation services Provides useful process tools such as worksheets and checklists relevant case studies plus a website that will include comprehensive glossaries and topical bibliographies Read Healthcare Valuation for a comprehensive treatise of valuation issues in the healthcare field including trends of compensation and reimbursement technology and intellectual property and newly emerging healthcare entities

Accounting and Valuation Guide: Assets Acquired to Be Used in Research and Development Activities AICPA, 2016-11-07 This new guide provides guidance and illustrations regarding the initial and subsequent accounting for valuation of and disclosures related to acquired intangible assets used in research and development activities IPR D assets This is a valuable resource for preparers of financial statements auditors accountants and valuation specialists seeking an advanced understanding of the accounting valuation and disclosures related to acquired IPR D assets *Fair Value Measurement* Mark L. Zyla, 2020-01-02 Get up to date on the latest FASB SEC and AICPA guidelines and best practices Fair Value Measurement provides hands on guidance and the latest best practices for measuring fair value in financial reporting The Financial Accounting Standards Board FASB the U S Securities and Exchange Commission SEC and the American Institute of CPAs AICPA have all updated their guidelines for practitioners and this book details the changes from a practical perspective This new third edition includes a discussion on Private Company Council accounting alternatives for business combinations and impairment testing with a detailed example of the Market Participant Acquisition Premium MPAP including European and Asian examples and expanded discussion of IFRS Fair value measurement guidelines continue to evolve and this comprehensive reference provides a valuable up to date resource for preparers auditors and valuation specialists Adopt the best practices for implementing the FASB s Topic 820 Learn the latest reporting requirements for fair value measurements Understand accounting alternatives for business combinations Examine the details of MPAP in Europe and Asia Applying fair value measurements to financial statements requires a move away from rules based standards and toward application of professional judgment This controversial shift has led to a reliance on valuation specialists who face their own challenges in

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Institutions Appendix Ca Final Examination Paper May 2012 **Cost of Capital** Shannon P. Pratt, Roger J. Grabowski, 2014-03-12 A one stop shop for background and current thinking on the development and uses of rates of return on capital Completely revised for this highly anticipated fifth edition Cost of Capital contains expanded materials on estimating the basic building blocks of the cost of equity capital the risk free rate and equity risk premium There is also discussion of the volatility created by the financial crisis in 2008 the subsequent recession and uncertain recovery and how those events have fundamentally changed how we need to interpret the inputs to the models we use to develop these estimates The book includes new case studies providing comprehensive discussion of cost of capital estimates for valuing a business and damages calculations for small and medium sized businesses cross referenced to the chapters covering the theory and data Addresses equity risk premium and the risk free rate including the impact of Federal Reserve actions Explores how to use Morningstar's Ibbotson and Duff Phelps Risk Premium Report data Discusses the global cost of capital estimation including a new size study of European countries Cost of Capital Fifth Edition puts an emphasis on practical application To that end this updated edition provides readers with exclusive access to a companion website filled with supplementary materials allowing you to continue to learn in a hands on fashion long after closing the book *Standard and Poor's 500 Guide, 2012 Edition* Standard & Poor's, 2011-12-16 The most accurate up to date market intelligence for superior investment decisions from the world's premier financial index The Standard Poor's 500 Index is the most watched index in America if not the world Whether you're an individual investor purchasing stocks an executive researching corporate competitors or a job seeker looking for concise and up to the minute overviews of potential employers you'll find the critical often hard to find information you need in Standard Poor's 500 Guide 2012 Edition Easy to use and packed with market intelligence on all 500 companies listed in the S P 500 Index this authoritative reference includes Information on the bluest of blue chip stocks from Abbott Labs and GE to Microsoft and Yahoo Summaries of each company's business activity sales history and recent developments Earnings and dividends data with four year price charts Exclusive Standard Poor's Quality Rankings from A to D New introduction by David M Blitzer Ph D Managing Director and Chairman of the Index Committee Standard Poor's In addition you get unique at a glance details about Stocks with A Quality Rankings Companies with five consecutive years of earnings increases a key indicator of strong long term performance Per share data income statement analyses and balance sheet overviews of each company covered Put the comprehensive updated data and analysis expertise of the world's premier securities information firm at your fingertips with Standard Poor's 500 Guide 2012 Edition

Accounting and Valuation Guide AICPA, 2016-11-07 This new guide provides accounting and valuation guidance for impairment testing of goodwill Specifically it focuses on practice issues related to the qualitative assessment and the first step of the two step test This resource is a valuable tool for auditors accountants and valuation specialists seeking an advanced understanding of the accounting valuation and disclosures related to goodwill impairment testing including the

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