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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. For the latest information about developments related to Pub. 526 (such as legislation enacted after we release it), go to IRS.gov/Pub526. For the latest information about developments related to Pub. 15, such as legislation enacted after it was published, go to IRS.gov/Pub15. Date of Death (Estate) Estate Appraisers, Step Up Basis Retrospective Date, Tax Real Property Estate Tax Valuations, Los Angeles, Orange County, San Diego, Riverside County, San Bernardino County, Ventura County