



UNIVERSITY OF
SOUTH DAKOTA

SOURCES TO AID WITH VALUING BOOKS

IRS Valuation and Charitable Donations:

To determine the value for tax purposes, see IRS instructions for form 8283 for non-cash charitable contributions. (<http://www.irs.gov/charities/charitable/article/0,,id=123202,00.html>)

The IRS defines the Fair Market Value (FMV) as:

"...the price a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither has to buy or sell."

The IRS instructions for form 8283 also states:

"The FMV of used household goods and clothing is usually much lower than when new. A good measure of value might be the price that buyers of these used items actually pay in consignment or thrift shops. You can also review classified ads in the newspaper or on the Internet to see what similar products sell for."

RESOURCES TO ASSIST WITH DETERMINING VALUE:

Bookman's Price Index (I.D. Weeks Library Z 1000 .B74) – a multivolume set annually updated which indexes the prices and availability of antiquarian books in the United States, Canada, and the British Isles. Pricing, availability, condition, and other criteria are discussed in the introduction to each volume.

Books in Print (database) – check the Research Gateway page for access

Websites to assist with determining value:

- **Amazon.com**
<http://www.amazon.com>
- **ABEBooks.com**
<http://www.abebooks.com/>
- **AddALL**
<http://used.addall.com/>
- **aLibris**
<http://www.alibris.com/>
- **Antiquarian Book Dealers and Associations on the World Wide Web**
<http://www.connectotel.com/books/wwwbs.html>
- **Antiquarian Booksellers' Association of America**
http://abaa.org/books/antiquarian/databases/bookseller_search.html
- **Bartleby.com**
<http://www.bartleby.com/>

- Book Dealers
<http://bookdealers.home.mindspring.com/>
- Book Values - or, How Can I Tell How Much A Book Is Worth?
<http://www.djmcadam.com/book-values.html>
- Powell's Books in Portland, OR
<http://www.powells.com>
- Rocky Mountain Antiquarian Booksellers Association
<http://www.rmaba.org/>

Local & Regional Contacts:

- Main Street Books 115 E. Main Street, Vermillion, SD 57069
Phone: 1-605/624-7988 e-mail: msbooks@iw.net
- Book Shop 223 S Phillips Avenue, Sioux Falls, SD 57104
Phone: 1-605/336-8384
- Bill Huntington (manuscript and rare book appraisals)
Phone: (402) 334-1808
Early books, 19th century British and American literature and the American West.
- Anthony Garnett Fine Books Box 4918, St. Louis, MO 63108
Phone: 1/314/367-8080 Fax: 1/314/361-3014 e-mail: garnettbooks@minspring.com
- Rulon-Miller Books (do appraisals)
400 Summit Avenue, St. Paul, MN 55102
Phone: (651) 290-0700 email: rulon@rulon.com

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