**SMALL HOUSEHOLD APPLIANCES**

1. **Small electrical kitchen appliances, including –**

|  |  |  |
| --- | --- | --- |
| blender  bread maker  coffee grinder  coffee maker  crockpot  deep fryer  electric barbecue  electric can opener  electric fondue set  electric frying pan | electric grill  electric iron  electric knife  electric timer  electric wine chiller  electric wok  food processor  hot plate  ice cream maker  juicer | mixer  pizza oven  popcorn maker  rice cooker  sandwich grill  slow cooker  smoothie maker  toaster  toaster oven  waffle iron |

1. **Electrical personal care appliances, including –**

|  |  |  |
| --- | --- | --- |
| curling iron  denture cleaner  digital scale  electric hair trimmer  electric razor | electric toothbrush  facial sauna  flat iron  foot bath  hair dryer | heating pad  make-up mirror  massager  Waterpik |

1. **Electrical floor cleaning equipment, including –**

|  |  |
| --- | --- |
| floor polisher/buffer  hand vacuum | rug shampooer  vacuum cleaner |

1. **Other household appliances, including –**

|  |  |
| --- | --- |
| air purifier  burglar alarm  carbon monoxide detector  home security device | smoke detector  trash compactor  water filters  water leak alarm |

1. **Sewing machines (with or without cabinet), including –**

|  |  |  |
| --- | --- | --- |
| knitting machines | quilting machines | sergers |

1. **GPS devices, calculators, and fax machines, including –**

|  |  |
| --- | --- |
| copy machines  Garmin  graphing calculator | paper shredder  typewriters |

1. **Digital book readers or tablets, including –**

|  |  |
| --- | --- |
| iPad  Kindle | Nook  Samsung tablet |

1. **Computers, computer systems, or related hardware, including**

|  |  |
| --- | --- |
| cables  CD/DVD drive  computer printers  external hard drive  keyboards  laptops | memory  modems  monitors  mouse  netbooks  scanner |

1. **Computer software, including computer games**
2. **Computer accessories, including –**

|  |  |
| --- | --- |
| mouse pads | printer cartridges |

1. **Portable memory, such as flash drives, memory cards, and recordable discs and tapes, including –**

|  |  |
| --- | --- |
| blank CDs/DVDs  memory stick | SD card  USB flash drive |

1. **Video game hardware or accessories, including –**

|  |  |
| --- | --- |
| Nintendo 3DS  PlayStation  PlayStation Vita | Wii U  Xbox |
| *Do not include video games.* | |

1. **Telephones or accessories, including –**

|  |  |
| --- | --- |
| Apple Watch  answering machines  Bluetooth accessories  cell phones  cell phone covers  chargers | cordless telephones  headsets  phone jacks and cords  selfie stick  smartphones  smartwatch |

1. **Photographic equipment, including –**

|  |  |
| --- | --- |
| battery pack  camera bag  camera or lens cases  digital camera  enlarger  filter  film camera  flashes | lens  motor driven film advancer  projection screen  projector  strobe light (for photographs)  tripod  winder |
| *Do not include film, film processing, or other photographic supplies.* | |

1. **Musical instruments, supplies, or accessories, including –**

|  |  |
| --- | --- |
| brass instruments  carrying case  clarinet  drums  guitar  keyboards  music books  music stand  piano picks  reeds | rosin  saxophone  sheet music  stringed instruments  strings for musical instruments  trombone  trumpet  valve oil  woodwinds  any other musical accessories |
| *Do not include repairs, music lessons, or band uniforms.* | |

1. **Lawn mowing machinery or other yard equipment, including –**

|  |  |
| --- | --- |
| edger  electric lawn trimmer  garden hose  lawn mower  rake  shovel | snow blower  spreader  tiller  tractor (farm, garden, etc.)  weed digger  wheelbarrow |

**TOOLS FOR HOME USE**

1. **Power tools, including –**

|  |  |  |
| --- | --- | --- |
| air compressor  cordless circular saw  cordless drill  electric drill  electric plane | electric polisher  electric saw  electric swimming pool cleaning equipment  lathe | router  sander  trouble light |

1. **Non-power tools, including –**

|  |  |  |
| --- | --- | --- |
| axe  caulking gun  hammer  hand tools | level  plane  pliers  saw | screwdriver  sockets  wrench |

**HEATING AND COOLING EQUIPMENT**

1. **Window air conditioners**
2. **Portable cooling or heating equipment, including –**

|  |  |
| --- | --- |
| dehumidifier  fan | humidifier  space heater |

**TVS, RADIOS, VIDEO, AND SOUND EQUIPMENT INCLUDING IN VEHICLES**

1. **Televisions, all types including those installed in vehicles, such as –**

|  |  |
| --- | --- |
| 3-D TV | HD TV  TVs in cars |
| combo TV/DVD player |

1. **DVD players, VCRs, DVRs, or video cameras, including –**

|  |  |
| --- | --- |
| Blu-ray disc player  combination of VCR/DVD player  digital TV converter box  GoPro  high definition disc player | TiVo unit  video cassette recorder/player  video laser disc player  video tape recorder/player |

1. **Satellite dishes, receivers, or accessories**
2. **Handheld personal music players, including –**

|  |  |
| --- | --- |
| iPod | personal mp3 players |

1. **Stereos, radios, speakers, and sound components, including those installed in vehicles, such as –**

|  |  |
| --- | --- |
| amplifier  audio cassette players/recorders  car stereo  CB radio  clock radio  compact disc players  equalizer  mixer  receiver | satellite radio  short-wave radio  speakers  stereo  stereo system  tuner  turntable  walkie talkie |

1. **Other sound or video equipment, including accessories, such as –**

|  |  |
| --- | --- |
| adapter for sound equipment  antenna (TV, radio, etc.)  base station CB antenna  battery packs  earphones/headphones | headset  microphone  power booster  power converter |

**SPORTS, RECREATION, AND EXERCISE EQUIPMENT**

1. **General sports equipment, including –**

|  |  |
| --- | --- |
| badminton set  baseball bat  baseball glove  basketball  basketball hoop  bowling ball  boxing equipment  football  Frisbee  golf bag  golf clubs  helmets  karate equipment | lawn games  pads  racquetball  racquetball racket  roller blades  skateboard  soccer ball  sports protective equipment  sports uniform  table tennis equipment  tennis racket  volleyball |
| *Do not include any shoes for sports.*  *Do not include any equipment for water sports.* | |

1. **Health and exercise equipment, including –**

|  |  |
| --- | --- |
| exercise mat  exercycle  Fitbit  home gym  pedometer | rowing machine  trampoline  treadmill  weight bench  weights |

1. **Camping equipment, including –**

|  |  |
| --- | --- |
| air mattress  camping cookware  camping stove  canteen  frame packs and other camping packs  kerosene lantern | portable heater  screenhouse  sleeping bag  sleeping pad  tent |

1. **Hunting and fishing equipment, including all guns, such as –**

|  |  |
| --- | --- |
| ammunition  BB/pellet gun  bow and arrow  crossbow  fishing lures  fishing rod and tackle | handgun  knife  rifle  scopes  shotgun |

1. **Winter sports equipment, including –**

|  |  |
| --- | --- |
| ice boat  ice skates  ski boots  ski poles  sled | sledding equipment  snow skis  snowboard  snowboard equipment  toboggan |

1. **Water sports equipment, including –**

|  |  |
| --- | --- |
| boogie board  diving equipment  life jacket  raft  skim board  snorkel | surf board  swim cap  wake board  water ski vest  water skis  wind/paddle board |

1. **Outboard motors**
2. **Bicycles or bicycle equipment, including –**

|  |  |
| --- | --- |
| bicycle helmet  bicycle parts  bike pump  lock  rack | stand  supplies  tires  tubes |

1. **Tricycles or battery powered riders, including –**

|  |  |  |
| --- | --- | --- |
| Big Wheels |  |  |

1. **Playground equipment, including –**

|  |  |
| --- | --- |
| gym set  portable swimming pool | sand box  swing set |

1. **Other sports or recreation equipment, including –**

|  |  |
| --- | --- |
| metal detector  paintball equipment | telescope |

1. **Garbage disposal, range hood, or built-in dishwasher**
2. **Other household appliances, such as –**

|  |  |
| --- | --- |
| clothes washer  dehumidifier  portable air conditioning equipment  portable fan  portable heating equipment | range/oven  refrigerator  sewing machine  vacuum cleaner  window air conditioner |

1. **Televisions, radios, video and sound equipment, including those installed in automobiles or other vehicles**
2. **Computers, computer systems, or related equipment for non-business use, including –**

|  |  |
| --- | --- |
| accidental damage  AppleCare  Geek Squad | smartphone repair  technical support |

1. **Lawn and garden equipment, including –**

|  |  |
| --- | --- |
| lawn mower repair | snow blower repair |
| *Do not include lawn care service.* | |

1. **Musical instruments or accessories, including –**

|  |  |
| --- | --- |
| professional tuning |  |

1. **Hand or power tools**
2. **Photographic equipment**
3. **Sport or recreational equipment, including –**

|  |  |
| --- | --- |
| bicycle repair  exercise equipment repair  golf club repair | gun repair  outdoor sports equipment repair  tennis racket repair |

1. **Termite or pest control**
2. **Heating or air conditioning service contracts, covering –**

|  |  |
| --- | --- |
| central air conditioners  central coolers | furnaces  heat pumps |
| *Do not include repairs.* | |

Part A – Purchases

**LIVING, FAMILY, OR RECREATION ROOM FURNITURE**

1. **Sofas, including –**

|  |  |
| --- | --- |
| futon  loveseat | sectionals  sofabed |

1. **Living room chairs, including –**

|  |  |  |
| --- | --- | --- |
| bean bag chair  convertible chair | recliner  rocker | swivel chair |

1. **Living room tables, including –**

|  |  |
| --- | --- |
| coffee table  end tables | lamp table  TV table |

1. **Ping-pong tables, pool tables, or other similar recreation room items**
2. **Other living, family, or recreation room furniture including desks, wall units, and shelving, including –**

|  |  |  |
| --- | --- | --- |
| bar stools  bookcase  card table/chairs  coat rack | curio cabinet  desk/chair  entertainment center  foot stool (ottoman) | gun cabinet  portable bar or cart  room divider |

1. **Living room furniture combinations, including –**

|  |  |
| --- | --- |
| sofa, chair, and table combinations or suites |  |

**DINING ROOM OR KITCHEN FURNITURE**

1. **Dining room or kitchen furniture, including –**

|  |  |  |
| --- | --- | --- |
| buffet/hutch  china cabinet | dinette set  dining table and chairs | kitchen chairs  serving table or cart |

**BEDROOM FURNITURE**

1. **Mattresses or box springs, including roll-aways**
2. **Bedroom furniture other than mattresses or box springs, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| armoire  bed frames  bunk bed | chairs  chest  dresser | headboard  mattress topper  mirrors | night tables  vanity  water bed |

**INFANTS’ FURNITURE AND EQUIPMENT**

1. **Infants’ furniture, including –**

|  |  |
| --- | --- |
| bassinet  changing table  chest  crib  dresser | high chair  mattress  playpen  portable crib  toy chest |

1. **Infants’ equipment, including –**

|  |  |
| --- | --- |
| baby bottle sterilizer  baby carrier/backpack  baby gate  baby monitor  baby travel systems  car seat | carriage  guard rail  jogging stroller  stroller  swing |

**OUTDOOR FURNITURE AND EQUIPMENT**

1. **Patio, porch, or outdoor furniture, including –**

|  |  |
| --- | --- |
| beach chair  canopy  chaise lounge  hammock | patio set  patio umbrella  picnic table  porch swing |

1. **Barbecue grills or outdoor decorative items, including –**

|  |  |
| --- | --- |
| bird bath  bird houses  fountain  inflatable lawn decorations  outdoor flag | patio lanterns  patio statues  planters  tiki torches  wind chimes |

**OFFICE FURNITURE FOR HOME USE**

1. **Office furniture for home use, including –**

|  |  |
| --- | --- |
| computer furniture  drafting table  file cabinet | office chairs  safe |
| *Do not include any furniture used exclusively for business.* | |

**HOUSEHOLD DECORATIVE ITEMS**

1. **Lamps, lighting fixtures, or ceiling fans, including –**

|  |  |  |
| --- | --- | --- |
| chandeliers  ceiling fans with/without lights | floor lamps  recessed lighting  sconces | table lamps  track lights |

1. **Other household decorative items, including –**

|  |  |  |
| --- | --- | --- |
| baskets  book ends  Christmas lights  clocks  fireplace equipment and accessories | mirror  painting  plant stand  seasonal decorations (Christmas) | silk flowers  vase  wall hangings  wreaths |

**CLOSET, STORAGE, AND TRAVEL ITEMS**

1. **Closet and storage items, including –**

|  |  |  |
| --- | --- | --- |
| drawer organizers  drawers  garment bag  garment racks | hampers  hangers  hanging bags  shelf organizers | shoe bag  shoe rack  storage bins  underbed storage |

1. **Travel items including luggage, such as –**

|  |  |  |
| --- | --- | --- |
| backpack  briefcase  messenger bag | passport holder  toiletry bag  tote bag | travel garment bags  travel pillow  trunk |

**DISHES, DINNERWARE, FLATWARE, GLASSWARE, AND COOKWARE**

1. **Stainless, silver, or other flatware, except plastic**
2. **Non-electric cookware, including –**

|  |  |  |
| --- | --- | --- |
| casserole dishes  pans  pots | pressure cooker  roaster  saucepan | skillet  teakettle |

1. **Dishes, glasses, or serving pieces, including –**

|  |  |  |
| --- | --- | --- |
| bowls  china  cups  crystal | mugs  pitchers  plates  platters | stemware  trays  Tupperware |

**HOUSEHOLD LINENS**

1. **Bedroom linens, including –**

|  |  |
| --- | --- |
| baby blanket  bedspread  blanket  comforter  duvet  electric blanket | mattress pad  pillowcases  pillows  quilt sheets |

1. **Bathroom linens, including –**

|  |  |
| --- | --- |
| bath mat  face cloths  hand towels  shower curtain | toilet cover  towels  tub mat  wash cloths |

1. **Kitchen, dining room, or other linens, including –**

|  |  |
| --- | --- |
| chair pads  cloth napkins  covers for living room tables  dish cloths  dish towels  doilies | furniture protectors  placemats  small appliance covers  table pads  tablecloths |

1. **Slipcovers, decorative pillows, or cushions, custom or ready-made**

**FLOOR AND WINDOW COVERINGS**

1. **Rugs or other non-permanent floor coverings, including carpet squares**
2. **Curtains or drapes (either custom or ready-made)**
3. **Blinds, shades, or other window coverings (either custom or ready-made)**

Part A – Clothing, Footwear, and Accessories

1. **Coats, jackets, or furs, including –**

|  |  |  |
| --- | --- | --- |
| down vest | raincoat | shawl/stole |

1. **Sport coats, tailored jackets, or blazers**
2. **Suits, including –**

|  |  |
| --- | --- |
| formal suit  man’s suit (of two or more pieces) | tuxedo  woman’s suit (of two or more pieces) |
| *Do not include tuxedo rentals.* | |

1. **Vests (purchased separately, not with a suit), excluding sweater vests and outerwear vests**
2. **Shirts, sweaters, blouses, or tops, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| cardigan  dress shirts  knit blouses | maternity tops  polo shirt  pullover | sweater  sweater vest  tank top | t-shirts |
| *Do not include any sweatshirts or athletic wear.* | | | |

1. **Pants, jeans, or shorts, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| crops/capris  dress slacks | jump suit  maternity pants | overalls  rompers | short sets |
| *Do not include any athletic wear.* | | | |

1. **Dresses, including –**

|  |  |
| --- | --- |
| formals or semi-formals  maternity dresses | two-piece dresses  wedding gown |

1. **Skirts, including skorts**

|  |
| --- |
| *Do not include any tennis skirts, golf skirts, or other athletic wear.* |

1. **Undergarments, including –**

|  |  |  |
| --- | --- | --- |
| bras  shapewear | slips  thermal underwear | undershirts  underwear |

1. **Hosiery, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| knee-highs | pantyhose | socks | tights |

*Do not include medical compression or surgical hosiery.*

1. **Nightwear or loungewear, including –**

|  |  |  |
| --- | --- | --- |
| house coat  night gown | night shirt  pajamas | robe  thermal sleeping garments |

1. **Accessories, including –**

|  |  |  |
| --- | --- | --- |
| apron  bandannas  belts  bridal headpiece  ear muffs  fold-up rain accessories | gloves  hand bag  handkerchiefs  hat mittens  non-prescription sunglasses  purse | scarves  suspenders  ties  umbrellas  wallet |

1. **Swimsuits or warm-up or ski suits, including –**

|  |  |  |
| --- | --- | --- |
| athletic shirt  athletic shorts  bike shorts  hunting wear | jogging suit  leotards  snow and ski suit  sweatshirt | swimwear  swimwear accessories  tennis outfit  workout clothes |
| *Do not include any sports uniforms.* | | |

1. **Uniforms, other than sport, for which the cost is not reimbursed, including –**

|  |  |  |
| --- | --- | --- |
| barber smocks  lab smocks  medical scrubs | military uniforms  school uniforms  scout uniforms | work uniforms |

1. **Costumes, including –**

|  |  |
| --- | --- |
| dance and ballet performances  Halloween | stage performances |

1. **Footwear, including athletic footwear, such as –**

|  |  |  |
| --- | --- | --- |
| aerobic, basketball, jogging, or tennis shoes  bedroom slippers  boots | casual shoes  cleats  dress shoes  sandals | sneakers  work boots |
| *Include specialized athletic shoes such as for football, soccer, bowling, biking, or baseball, except if included in the rental or activity fee for the sport.* | | |

1. **Diapers, including disposable**

|  |
| --- |
| *Do not include diaper service.* |

1. **Layettes**
2. **Watches, including –**

|  |  |
| --- | --- |
| pocket watches | wristwatches |
| *Do not include GPS or heartrate watches or “smartwatches” such as Apple Watch.* | |

1. **Jewelry, including –**

|  |  |  |
| --- | --- | --- |
| bracelets  costume jewelry  cufflinks | earrings  infants jewelry  necklaces | rings |

1. **Automobile, truck, minivan, van, and SUV**

*Include fees for car sharing services such as Zipcar with rented vehicles.*

1. **Motor home**
2. **Trailer-type camper**
3. **Other attachable-type camper**
4. **Motorcycle, motor scooter, or moped (motorized bicycle)**
5. **Boat with a motor, including –**

|  |  |
| --- | --- |
| boat with outboard motor  cabin cruiser  jet skis  launch | pontoon boat  power boat  yacht |

1. **Boat without a motor, including –**

|  |  |
| --- | --- |
| canoes  kayaks  rowboats | rowing shells  sailboats |

1. **Trailer other than camper, including –**

|  |  |
| --- | --- |
| ATV trailer  boat trailer  cargo trailer | horse trailer  motorcycle trailer  utility trailer |

1. **Private aircraft, including –**

|  |  |
| --- | --- |
| gliders  helicopters | planes |

1. **Any other vehicle, including –**

|  |  |
| --- | --- |
| ATV  dune buggy  riding golf cart (except if rental included in golfing fees) | Segway  snowmobile |

Part A – Vehicle Maintenance and Repair, Parts, and Equipment

1. **Oil change, lubrication, or oil filter**
2. **Motor tune-up, including –**

|  |  |  |
| --- | --- | --- |
| air/fuel filters  computer sensor  distributor cap, rotor | emission controls  ignition timing or mixture adjustment | PCV valve  spark plugs  valve adjustment |

1. **Battery purchases or installation**
2. **Tire purchases or mounting**
3. **Tire repairs**
4. **Front end alignment, wheel balancing, or wheel rotation**
5. **Shock absorber replacement, including MacPherson struts**
6. **Body work or painting, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| accident repairs  convertible top | doors  glass replacement | rust proofing  sanding | T-roof  window repair |

1. **Any other vehicle or engine repairs, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| air conditioning  alternator  axle  battery  bearings  brakes | carburetor  car computer  clutch  condenser  differential  electrical system | engine work  exhaust system  fan switch or belt  fuel injector or pump  hydraulic system  ignition system | muffler  radiator  steering  suspension  timing belt  transmission |

1. **Vehicle accessories or customizing, including –**

|  |  |  |
| --- | --- | --- |
| alarm system  bike, luggage, or ski racks  bumper guards | carpeting  fender skirts  running boards | seat covers  spoilers  steering wheel covers |

1. **Other vehicle services, parts, or equipment, including –**

|  |  |  |
| --- | --- | --- |
| battery cables  charcoal canister filters  gas cable/cap/can  gasket sets | jack  lights  speedometer cable  upholstery work | vent filters  wheel lugs  wheels/rims/hub caps  windshield wipers |

1. **Vehicle cleaning services including car washes, including –**

|  |  |  |
| --- | --- | --- |
| boat cleaning services | vacuuming | vehicle detailing services |

Part B – Licensing, Registration, and Inspection of Vehicles

1. **Driver’s licenses**

*Do not include other forms of identification such as passports.*

1. **Vehicle inspection, including –**

|  |  |  |
| --- | --- | --- |
| |  |  | | --- | --- | | emissions inspection | safety inspection | |

1. **State vehicle registration, including –**

|  |  |  |
| --- | --- | --- |
| |  |  | | --- | --- | | license plates  renewals | tags | |

1. **Local vehicle registration**
2. **Personal property taxes for vehicles**
3. **Private health insurance, including employer and healthcare exchange plans**

Health insurance provided in part or full by an employer (excluding military) or union or purchased directly by the household, such as –

|  |  |
| --- | --- |
| COBRA/Temporary Continuation of Coverage  Fee for service plans  HMOs (Health Maintenance Organizations | Individual Practice Association (IPAs))  Point of Service Plans (POS)  PPO (Preferred Provider Organizations) |

1. **Medicare**

Federal health insurance coverage for persons 65+ years of age and certain disabled persons under 65, including –

|  |  |
| --- | --- |
| Medicare Advantage  Medicare HMOs  Medicare Part C | Medicare Part D  Medicare Plus Choice  Medicare prescription drug plans |

1. **Medicare Supplemental Insurance (Medi-Gap)**

Private health insurance purchased to supplement Medicare.

1. **Medicaid**

Medical assistance program that provides health care coverage to low income and disabled persons. Medicaid is run by the states and is often called different names in different states.

1. **Children’s Health Insurance Program (CHIP/SCHIP)**

Health care coverage for low-income, uninsured children under age 19 who are not currently eligible for Medicaid or covered by private health insurance. This program is run by the states and is often called different names in different states.

1. **Military health care, including –**

|  |  |
| --- | --- |
| CHAMP-VA  Tricare | VA (Veterans Administration) |

1. **Indian Health Service (IHS)**

Federal health care program for Native Americans and Alaska Natives.

1. **Single service plans**

Health insurance coverage that provides for only one type of service, such as dental care, vision care, prescriptions, and long-term care.

*Do not include Medicare Part D prescription drug plans.*

1. **No coverage of any type**
2. **Recreational lessons or other instructions, including –**

|  |  |  |
| --- | --- | --- |
| cooking  dancing  driving  golf  horseback riding  instructional day camps | music  needlepoint  painting  photography  sailing  self defense | sewing  skiing  skydiving  swimming  tennis |

1. **Preschool or child day care centers, including non-instructional day camps**
2. **Tuition, including pre-paid tuition, for –**

|  |  |  |
| --- | --- | --- |
| adult education  business school  college or university  elementary school | high school  middle/junior high  parochial school  preparatory school | secretarial school  seminary  technical school  vocational school |
| *Include only expenses paid directly to the school or other educational facility.*  *Do not report student loan payments.* | | |

1. **Housing while attending school, including –**

|  |  |
| --- | --- |
| fraternity  housing for married students | sorority  student dormitory |
| *Include only expenses paid directly to the school or other educational facility.* | |

1. **Food or board while attending school**

|  |
| --- |
| *Include only expenses paid directly to the school or other educational facility.* |

1. **Private school bus service**
2. **Test preparation or tutoring services**
3. **Purchase of any school books, supplies, or equipment, which has not already been reported, including –**

|  |  |  |
| --- | --- | --- |
| art supplies  cap and gown  drafting equipment | laboratory equipment  microscopes  ruler | technical books  text books |

1. **Other school related expenses not already reported, including the rental of any school books or expenses, including –**

|  |  |  |
| --- | --- | --- |
| administration fees  athletic fees  cap and gown rentals  conferences and seminars  health fees | laboratory fees  laundry fees  matriculation fees  registration fees  rental of school books | rental of school equipment  SAT, ACT, GRE test fees  student union fees  transportation fees |

1. **Golf courses or country clubs**
2. **Health clubs, fitness centers, swimming pools, weight loss centers, or other sports or recreational organizations**
3. **Fees for participating in sports such as golf, bowling, biking, hockey, football, or swimming, including –**

|  |  |  |
| --- | --- | --- |
| baseball  basketball  bikesharing  billiards | club sports  fishing licenses  hunting licenses  martial arts | running races  tennis  triathlons |

1. **Vacation clubs, including –**

|  |  |  |
| --- | --- | --- |
| Disney Vacation Club | Hilton Grand Vacations | RCI |

1. **Civic, service, fraternal, or other social organizations**
2. **Credit card membership fees**
3. **Shopping club memberships including warehouse clubs like Sam’s Club and discount memberships like Amazon Prime**
4. **Direct or online dating services, including –**

|  |  |  |
| --- | --- | --- |
| eHarmony | Match.com | OurTime |

1. **Single or season tickets to spectator sporting events, including –**

|  |  |  |
| --- | --- | --- |
| auto racing  baseball  basketball | football  hockey  soccer | track events |

1. **Single or season tickets to plays, operas, or concerts**
2. **Movie tickets**
3. **Tickets to parks or museums, including –**

|  |  |  |
| --- | --- | --- |
| amusement parks  Disney World | historic sites  national/state parks | water parks  zoos |

1. **Single copies of newspapers, magazines, or periodicals including digital**
2. **Subscriptions to newspapers, magazines, or periodicals including digital**
3. **Books, digital books, or book subscriptions, including –**

|  |  |  |
| --- | --- | --- |
| Audible.com Listener  audio books | digital books  hardcovers | Kindle Unlimited  paperbacks |
| *Do not include reference books or school books.* | | |

1. **Photo printing or processing, including –**

|  |  |
| --- | --- |
| digital photo processing  photo books | video film processing |

1. **Photographic film or disposable cameras, including –**

|  |  |
| --- | --- |
| 35 mm film  8 mm film | single-use film cameras |

1. **Purchased music files, CDs, or records, including –**

|  |  |
| --- | --- |
| Amazon  Google Play | iTunes |

*Do not include blank/recordable discs or tapes.*

1. **Sirius or XM satellite radio service**
2. **Subscription music services such as Spotify or Pandora, including –**

|  |  |
| --- | --- |
| Apple Music  Google Play Music | SoundCloud |

1. **Purchased video files, Blu-Ray discs, or DVDs, including –**

|  |  |
| --- | --- |
| Amazon Instant Video  Google Play | iTunes |

*Do not include blank/recordable discs or tapes.*

1. **Rented video files or DVDs or streaming video subscriptions, including –**

|  |  |
| --- | --- |
| Amazon Instant Video  Hulu Plus  iTunes  MLB.TV | Netflix  Playstation Vue  RedBox  Sling TV |

*Do not include on-demand movies or pay-per-view paid through your TV service.*

1. **Purchased video games, not including computer games, such as –**

|  |  |
| --- | --- |
| Nintendo games  PlayStation games | Wii games  Xbox games |

1. **Rented video games, including –**

|  |  |
| --- | --- |
| GameFly | Gamerang |

1. **Applications, games, or ringtones for a cellphone or mobile device, not already reported, including –**

|  |  |  |
| --- | --- | --- |
| Amazon App Store | App Store | Google Play |

1. **Online games or other internet entertainment sites**

|  |  |
| --- | --- |
| PlayStationPlus | Xbox Live |

Part A – Miscellaneous Expenses

1. **Fresh flowers or potted plants**

|  |  |  |  |
| --- | --- | --- | --- |
| bouquets | corsages | funeral flowers | wedding flowers |
| *Do not include outdoor plants or gardening.* | | | |

1. **Professional photography**
2. **Services of lawyers or other legal professionals, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| arbitration services  bail bonds  bankruptcies | civil litigation  contracts  criminal litigation | divorce  estate settlement  lawsuits | mediation  will |
| *Do not include legal fees for business purposes or for real estate closing costs.* | | | |
| *Do not include parking or traffic tickets.* | | | |

1. **Accounting fees, including –**

|  |  |  |
| --- | --- | --- |
| estate management | income tax preparation | trust management |
| *Do not include fees for business purposes.* | | |

1. **Occupational expenses, such as union dues or professional licenses**
2. **Gardening or lawn care services, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| fertilizing  hedge trimming | lawn cutting  planting | plowing  tilling | tree pruning  tree removal |
| *Include any services provided under service contracts.*  *Do not include services covered by management or maintenance fees.* | | | |

1. **Housekeeping services, including –**

|  |  |  |
| --- | --- | --- |
| carpet cleaning  cleaning | cooking  laundering | window washing |

1. **Home security system service fees**
2. **Other home services or small repair jobs around the house, not previously reported**

|  |  |  |
| --- | --- | --- |
| diaper service | pool maintenance | snow removal |

1. **Moving, storage, or freight, including –**

|  |  |
| --- | --- |
| cargo shipping  mini-warehouses | moving companies  self-storage units |
| *Exclude expenses reimbursed by employers or other persons outside of the household.* | |

1. **Stamp or coin collecting, including –**

|  |  |  |
| --- | --- | --- |
| coin albums | first day covers | stamp albums |

*Do not include postage.*

1. **Lotteries or games of chance**
2. **Babysitting, nanny services, or other child care inside or outside your home**

|  |
| --- |
| *Do not include nursery school care or care in a day care center.* |

1. **Toys or games, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| action figures  dart board | dolls  games | infant toys  stuffed animals | trains  trucks |

1. **Arts or crafts kits, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| model kits | needlepoint kits | rug kits | scrapbook supplies |

1. **Sewing, knitting, or quilting materials and items, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| beads  buttons  crochet hooks  embroidery hoops  fabric | felt  fiberfill  interfacing  knitting equipment  measuring tapes | needles  patterns  quilt pad  rug material  seam binding | sequins  sewing kit  stuffing  thread/yarn  zipper |

1. **Purchase of pets, pet supplies, or medicine for pets, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| aquarium  bird  bird cage  cat | collars  dog  dog house  gerbil | guinea pig  hamster  hamster cage  pet toys | tropical fish |
| *Do not include pet food.* | | | |

1. **Pet services, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| dog walking  grooming | kennels  license | pet daycare  pet resorts | training |

1. **Veterinarian expenses for pets, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| surgery | vaccinations | vet visits | veterinary treatment |

1. **Catering, for –**

|  |  |  |  |
| --- | --- | --- | --- |
| anniversaries  Bar/Bat Mitzvahs | bridal showers  confirmations | graduations  parties | quinceañeras  weddings |

1. **Arrangement of live entertainment for special occasions**
2. **Rental of party supplies**
3. **Purchase or upkeep of cemetery lots or vaults**
4. **Funerals, burials, or cremation, including –**

|  |  |  |
| --- | --- | --- |
| burial fees  burial plans  clergy | footstones  funeral transcript  headstones | limousines (used during funeral)  musician honoraria |

**Grocery shopping**

**Restaurants, fast food places, cafeterias, carry-outs, or other such places**

**Cigarettes**

*Do not include e-cigarettes.*

**Other tobacco products such as cigars, pipe tobacco, chewing, tobacco, or vaping products, including –**

|  |  |  |  |
| --- | --- | --- | --- |
| e-cigarettes |  |  |  |

**Alcohol, including beer and wine**

**Meals at school for preschool through high school**

**Self-service laundry machines, for laundering items such as –**

|  |  |  |
| --- | --- | --- |
| clothing  coats | drapes  linens | quilts  rugs |

**Dry cleaning or laundry service, for laundering items such as –**

|  |  |  |
| --- | --- | --- |
| clothing  coats | drapes  linens | quilts  rugs |

**Haircutting, styling, attached hair pieces, manicures, massages and other salon services, including –**

|  |  |  |
| --- | --- | --- |
| facials  hair coloring | hair weaves  pedicures | tanning  waxing |

**Removable hairpieces, wigs, or toupees, including –**

|  |  |
| --- | --- |
| temporary hair extensions |  |

**Safe deposit box rental in a bank or similar financial institution**

**Charges or fees for bank services such as ATM or overdraft fees or account service charges from a bank or similar financial institution, including –**

|  |  |
| --- | --- |
| below minimum balance fee  bill payment fee  certified check fee  check cashing fee check order fee  personal loan fees | management fees for trust, custodial, or escrow accounts  money order fee  online banking fee  regular service charges |

**Taxis, limousine service, or car rides booked through an app, including -**

|  |  |  |
| --- | --- | --- |
| Lyft | SuperShuttle | Uber |

**Public transportation services such as bus, subway, train, or passenger**