

Section 6 – Appliances, Household Equipment, and Other Selected Items

SMALL HOUSEHOLD APPLIANCES

1. Small electrical kitchen appliances, including –

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

2. Electrical personal care appliances, including –

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

3. Electrical floor cleaning equipment, including –

floor polisher/buffer	rug shampooer
hand vacuum	vacuum cleaner

4. Other household appliances, including –

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

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

knitting machines	quilting machines	sergers
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6. GPS devices, calculators, and fax machines, including –

copy machines	paper shredder
Garmin	typewriters
graphing calculator	

7. Digital book readers or tablets, including –

iPad	Nook
Kindle	Samsung tablet

Section 6 – Appliances, Household Equipment, and Other Selected Items

8. Computers, computer systems, or related hardware, including

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

9. Computer software, including computer games

10. Computer accessories, including –

mouse pads	printer cartridges
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11. Portable memory, such as flash drives, memory cards, and recordable discs and tapes, including –

blank CDs/DVDs	SD card
memory stick	USB flash drive

12. Video game hardware or accessories, including –

Nintendo 3DS	Wii U
PlayStation	Xbox
PlayStation Vita	

Do not include video games.

13. Telephones or accessories, including –

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

14. Photographic equipment, including –

battery pack	lens
camera bag	motor driven film advancer
camera or lens cases	projection screen
digital camera	projector
enlarger	strobe light (for photographs)
filter	tripod
film camera	winder
flashes	

Do not include film, film processing, or other photographic supplies.

Section 6 – Appliances, Household Equipment, and Other Selected Items

15. Musical instruments, supplies, or accessories, including –

brass instruments	rosin
carrying case	saxophone
clarinet	sheet music
drums	stringed instruments
guitar	strings for musical instruments
keyboards	trombone
music books	trumpet
music stand	valve oil
piano picks	woodwinds
reeds	any other musical accessories

Do not include repairs, music lessons, or band uniforms.

16. Lawn mowing machinery or other yard equipment, including –

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

TOOLS FOR HOME USE

17. Power tools, including –

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

18. Non-power tools, including –

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

HEATING AND COOLING EQUIPMENT

19. Window air conditioners

20. Portable cooling or heating equipment, including –

dehumidifier	humidifier
fan	space heater

Section 6 – Appliances, Household Equipment, and Other Selected Items

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

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

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

22. DVD players, VCRs, DVRs, or video cameras, including –

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

23. Satellite dishes, receivers, or accessories

24. Handheld personal music players, including –

iPod	personal mp3 players
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25. Stereos, radios, speakers, and sound components, including those installed in vehicles, such as –

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

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

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

SPORTS, RECREATION, AND EXERCISE EQUIPMENT

27. General sports equipment, including –

badminton set	lawn games
baseball bat	pads
baseball glove	racquetball
basketball	racquetball racket
basketball hoop	roller blades
bowling ball	skateboard
boxing equipment	soccer ball
football	sports protective equipment
Frisbee	sports uniform
golf bag	table tennis equipment
golf clubs	tennis racket
helmets	volleyball
karate equipment	

Do not include any shoes for sports.

Do not include any equipment for water sports.

28. Health and exercise equipment, including –

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

29. Camping equipment, including –

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

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

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

Section 6 – Appliances, Household Equipment, and Other Selected Items

31. Winter sports equipment, including –

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

32. Water sports equipment, including –

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

33. Outboard motors

34. Bicycles or bicycle equipment, including –

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

35. Tricycles or battery powered riders, including –

Big Wheels

36. Playground equipment, including –

gym set	sand box
portable swimming pool	swing set

37. Other sports or recreation equipment, including –

metal detector	telescope
paintball equipment	

Section 7 – Household item repairs, service contracts, and extended warranties

1. Garbage disposal, range hood, or built-in dishwasher

2. Other household appliances, such as –

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

3. Televisions, radios, video and sound equipment, including those installed in automobiles or other vehicles

4. Computers, computer systems, or related equipment for non-business use, including –

accidental damage	smartphone repair
AppleCare	technical support
Geek Squad	

5. Lawn and garden equipment, including –

lawn mower repair	snow blower repair
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Do not include lawn care service.

6. Musical instruments or accessories, including –

professional tuning

7. Hand or power tools

8. Photographic equipment

9. Sport or recreational equipment, including –

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

10. Termite or pest control

11. Heating or air conditioning service contracts, covering –

central air conditioners	furnaces
central coolers	heat pumps

Do not include repairs.

Section 8 – Home furnishings and related household items

Part A – Purchases

LIVING, FAMILY, OR RECREATION ROOM FURNITURE

1. Sofas, including –

futon	sectionals
loveseat	sofabed

2. Living room chairs, including –

bean bag chair	recliner	swivel chair
convertible chair	rocker	

3. Living room tables, including –

coffee table	lamp table
end tables	TV table

4. Ping-pong tables, pool tables, or other similar recreation room items

5. Other living, family, or recreation room furniture including desks, wall units, and shelving, including –

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

6. Living room furniture combinations, including –

sofa, chair, and table combinations or suites

DINING ROOM OR KITCHEN FURNITURE

7. Dining room or kitchen furniture, including –

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

BEDROOM FURNITURE

8. Mattresses or box springs, including roll-aways

9. Bedroom furniture other than mattresses or box springs, including –

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

Section 8 – Home Furnishings and Related Household Items

INFANTS' FURNITURE AND EQUIPMENT

10. Infants' furniture, including –

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

11. Infants' equipment, including –

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

OUTDOOR FURNITURE AND EQUIPMENT

12. Patio, porch, or outdoor furniture, including –

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

13. Barbecue grills or outdoor decorative items, including –

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

OFFICE FURNITURE FOR HOME USE

14. Office furniture for home use, including –

computer furniture	office chairs
drafting table	safe
file cabinet	

Do not include any furniture used exclusively for business.

Section 8 – Home Furnishings and Related Household Items

HOUSEHOLD DECORATIVE ITEMS

15. Lamps, lighting fixtures, or ceiling fans, including –

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

16. Other household decorative items, including –

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

CLOSET, STORAGE, AND TRAVEL ITEMS

17. Closet and storage items, including –

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

18. Travel items including luggage, such as –

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

DISHES, DINNERWARE, FLATWARE, GLASSWARE, AND COOKWARE

19. Stainless, silver, or other flatware, except plastic

20. Non-electric cookware, including –

casserole dishes	pressure cooker	skillet
pans	roaster	teakettle
pots	saucepan	

21. Dishes, glasses, or serving pieces, including –

bowls	mugs	stemware
china	pitchers	trays
cups	plates	Tupperware
crystal	platters	

HOUSEHOLD LINENS

Section 8 – Home Furnishings and Related Household Items

22. Bedroom linens, including –

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

23. Bathroom linens, including –

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

24. Kitchen, dining room, or other linens, including –

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

25. Slipcovers, decorative pillows, or cushions, custom or ready-made

FLOOR AND WINDOW COVERINGS

26. Rugs or other non-permanent floor coverings, including carpet squares

27. Curtains or drapes (either custom or ready-made)

28. Blinds, shades, or other window coverings (either custom or ready-made)

Section 9 – Clothing and clothing services

Part A – Clothing, Footwear, and Accessories

1. Coats, jackets, or furs, including –

down vest raincoat shawl/stole

2. Sport coats, tailored jackets, or blazers

3. Suits, including –

formal suit tuxedo
man's suit (of two or more pieces) woman's suit (of two or more pieces)
Do not include tuxedo rentals.

4. Vests (purchased separately, not with a suit), excluding sweater vests and outerwear vests

5. Shirts, sweaters, blouses, or tops, including –

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

6. Pants, jeans, or shorts, including –

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

7. Dresses, including –

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

8. Skirts, including skorts

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

9. Undergarments, including –

bras slips undershirts
shapewear thermal underwear underwear

10. Hosiery, including –

knee-highs pantyhose socks tights
Do not include medical compression or surgical hosiery.

11. Nightwear or loungewear, including –

house coat night shirt robe
night gown pajamas thermal sleeping garments

Section 9 - Clothing and Clothing Services

12. Accessories, including –

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

13. Swimsuits or warm-up or ski suits, including –

athletic shirt	jogging suit	swimwear
athletic shorts	leotards	swimwear accessories
bike shorts	snow and ski suit	tennis outfit
hunting wear	sweatshirt	workout clothes

Do not include any sports uniforms.

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

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

15. Costumes, including –

dance and ballet performances	stage performances
Halloween	

16. Footwear, including athletic footwear, such as –

aerobic, basketball, jogging, or tennis shoes	casual shoes	sneakers
bedroom slippers	cleats	work boots
boots	dress shoes	
	sandals	

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.

17. Diapers, including disposable

Do not include diaper service.

18. Layette

19. Watches, including –

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

20. Jewelry, including –

bracelets	earrings	rings
costume jewelry	infants jewelry	
cufflinks	necklaces	

Section 10 and 11 – Rented, leased, and owned vehicles

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

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

2. Motor home

3. Trailer-type camper

4. Other attachable-type camper

5. Motorcycle, motor scooter, or moped (motorized bicycle)

6. Boat with a motor, including –

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

7. Boat without a motor, including –

canoes	rowing shells
kayaks	sailboats
rowboats	

8. Trailer other than camper, including –

ATV trailer	horse trailer
boat trailer	motorcycle trailer
cargo trailer	utility trailer

9. Private aircraft, including –

gliders	planes
helicopters	

10. Any other vehicle, including –

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

Section 12 - Vehicle operating expenses

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

1. Oil change, lubrication, or oil filter

2. Motor tune-up, including -

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

3. Battery purchases or installation

4. Tire purchases or mounting

5. Tire repairs

6. Front end alignment, wheel balancing, or wheel rotation

7. Shock absorber replacement, including MacPherson struts

8. Body work or painting, including -

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

9. Any other vehicle or engine repairs, including -

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

10. Vehicle accessories or customizing, including -

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

11. Other vehicle services, parts, or equipment, including -

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

12. Vehicle cleaning services including car washes, including -

boat cleaning services	vacuuming	vehicle detailing services
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Part B - Licensing, Registration, and Inspection of Vehicles

Section 12 - Vehicle Operating Expenses

1. Driver's licenses

Do not include other forms of identification such as passports.

2. Vehicle inspection, including –

emissions inspection

safety inspection

3. State vehicle registration, including –

license plates

tags

renewals

4. Local vehicle registration

5. Personal property taxes for vehicles

Section 13 – Health insurance

1. 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	Individual Practice Association (IPAs)
Fee for service plans	Point of Service Plans (POS)
HMOs (Health Maintenance Organizations)	PPO (Preferred Provider Organizations)

2. Medicare

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

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

3. Medicare Supplemental Insurance (Medi-Gap)

Private health insurance purchased to supplement Medicare.

4. 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.

5. 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.

6. Military health care, including –

CHAMP-VA	VA (Veterans Administration)
Tricare	

7. Indian Health Service (IHS)

Federal health care program for Native Americans and Alaska Natives.

8. 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.

9. No coverage of any type

Section 16 - Educational expenses

1. Recreational lessons or other instructions, including –

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

2. Preschool or child day care centers, including non-instructional day camps

3. Tuition, including pre-paid tuition, for –

adult education	high school	secretarial school
business school	middle/junior high	seminary
college or university	parochial school	technical school
elementary school	preparatory school	vocational school

*Include only expenses paid directly to the school or other educational facility.
Do not report student loan payments.*

4. Housing while attending school, including –

fraternity	sorority
housing for married students	student dormitory

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

5. Food or board while attending school

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

6. Private school bus service

7. Test preparation or tutoring services

8. Purchase of any school books, supplies, or equipment, which has not already been reported, including –

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

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

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

Section 17 – Subscriptions, memberships, books, and entertainment expenses

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

4. Vacation clubs, including –

Disney Vacation Club	Hilton Grand Vacations	RCI
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5. Civic, service, fraternal, or other social organizations

6. Credit card membership fees

7. Shopping club memberships including warehouse clubs like Sam’s Club and discount memberships like Amazon Prime

8. Direct or online dating services, including –

eHarmony	Match.com	OurTime
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9. Single or season tickets to spectator sporting events, including –

auto racing	football	track events
baseball	hockey	
basketball	soccer	

10. Single or season tickets to plays, operas, or concerts

11. Movie tickets

12. Tickets to parks or museums, including –

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

13. Single copies of newspapers, magazines, or periodicals including digital

14. Subscriptions to newspapers, magazines, or periodicals including digital

15. Books, digital books, or book subscriptions, including –

Audible.com Listener	digital books	Kindle Unlimited
audio books	hardcovers	paperbacks

Do not include reference books or school books.

16. Photo printing or processing, including –

Section 17 - Subscriptions, Memberships, Books, and Entertainment Expenses

digital photo processing
photo books

video film processing

17. Photographic film or disposable cameras, including –

35 mm film
8 mm film

single-use film cameras

18. Purchased music files, CDs, or records, including –

Amazon
Google Play

iTunes

Do not include blank/recordable discs or tapes.

19. Sirius or XM satellite radio service

20. Subscription music services such as Spotify or Pandora, including –

Apple Music
Google Play Music

SoundCloud

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

Amazon Instant Video
Google Play

iTunes

Do not include blank/recordable discs or tapes.

22. 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.

23. Purchased video games, not including computer games, such as –

Nintendo games
PlayStation games

Wii games
Xbox games

24. Rented video games, including –

GameFly

Gamerang

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

Amazon App Store

App Store

Google Play

26. 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.

2. Professional photography

3. Services of lawyers or other legal professionals, including –

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

4. Accounting fees, including –

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

5. Occupational expenses, such as union dues or professional licenses

6. Gardening or lawn care services, including –

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

7. Housekeeping services, including –

carpet cleaning cooking window washing
cleaning laundering

8. Home security system service fees

9. Other home services or small repair jobs around the house, not previously reported

diaper service pool maintenance snow removal

10. Moving, storage, or freight, including –

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

11. Stamp or coin collecting, including –

coin albums first day covers stamp albums
Do not include postage.

12. Lotteries or games of chance

Section 19 – Miscellaneous Expenses

13. 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.

14. Toys or games, including –

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

15. Arts or crafts kits, including –

model kits	needlepoint kits	rug kits	scrapbook supplies
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16. Sewing, knitting, or quilting materials and items, including –

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

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

aquarium	collars	guinea pig	tropical fish
bird	dog	hamster	
bird cage	dog house	hamster cage	
cat	gerbil	pet toys	

Do not include pet food.

18. Pet services, including –

dog walking	kennels	pet daycare	training
grooming	license	pet resorts	

19. Veterinarian expenses for pets, including –

surgery	vaccinations	vet visits	veterinary treatment
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20. Catering, for –

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

21. Arrangement of live entertainment for special occasions

22. Rental of party supplies

23. Purchase or upkeep of cemetery lots or vaults

24. Funerals, burials, or cremation, including –

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

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	drapes	quilts
coats	linens	rugs

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

clothing	drapes	quilts
coats	linens	rugs

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

facials	hair weaves	tanning
hair coloring	pedicures	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	management fees for trust, custodial, or
bill payment fee	escrow accounts
certified check fee	money order fee
check cashing fee	check order fee
personal loan fees	online banking fee
	regular service charges

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

Lyft	SuperShuttle	Uber
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Public transportation services such as bus, subway, train, or passenger