

EXPENSES BREAKDOWN

Household Expenses – List ALL expenses related to the home for all persons in the home regardless of who pays for them. Do NOT pro-rate these figures to come up with the amounts perceived to be the dependent’s portion.

- Full rent/mortgage or FRV – list the rent or mortgage paid for the home in which the claimed dependent resides. If no rent or mortgage is being paid, FRV must be listed. The FRV or Fair Rental Value is the amount the owner of the residence can reasonably expect to receive if they were to rent the home to a stranger. This is usually based upon rent amounts for similar residences in the area.

- Tax & Insurance – list the amount of taxes and/or insurance paid for the home if applicable. If you are paying a mortgage, you will have a figure for both of these. If you are renting, you likely only have rental insurance.

- Food – list the entire monthly food bill for ALL persons in the home.

- Utilities – list the full amount of all monthly utility bills.

- Furniture/Appliance – This should list the cost of any furniture or appliance item purchased for the home within the past year

- Repairs – List any expense related to making repairs or renovations to the home within the last year

- Other - This expense includes all household related expenses that are not already accounted for on the form. Examples include lawn maintenance, tree trimming, gutter cleaning, security system, cable/internet, trash pickup, HOA fees, pool maintenance, etc. When using this block, be sure to itemize them by giving a list of the expenses and a dollar figure for each one.

Personal Expenses – This section should include only your claimed dependent’s personal expenses regardless of who pays for them.

- Clothing – list average monthly cost associated with clothing purchases

- Laundry and Dry Cleaning – this includes all expense associated with keeping your claimed dependent’s clothing clean such as cleaning products, laundromat expenses, dry cleaning expenses, etc.

- Medical - this is for all out-of-pocket medical expenses, to include co-pays, for doctor visits and prescriptions, over the counter medications, first aid items, medical equipment, etc. If you have monthly out of pocket medical expenses in excess of \$200 per month, you must provide documentation to back up the claim in order to gain full credit.

- Value of USIP card – This is the benefit your dependent realizes from having the USIP/ID card. If you use this block, you must send in supporting documentation. Examples of realized value and supporting documentation include medical expenses covered by Tricare (supported by Explanation of Benefit (EOB) statements from Tricare), value of medical visits to a military medical facility (supported by Medical Cost Estimate from the military medical

facility's patient administration office), decreased medication costs (supported by either an EOB from Tricare or a statement from your pharmacy).

- Personal Insurance - premiums paid for any insurance for your dependent (life, health, dental, etc.)

- Personal Taxes – list any taxes your dependent pays. This usually pertains to payroll taxes your dependent pays. (Note: gross amount of income (amount before taxes are taken out) should be recorded on page 4)

- Private Auto Payments – annotate your dependent's total vehicle payments ONLY for vehicles registered in their name.

- Transportation – this includes all expense related to transporting your claimed dependent from one location to another regardless of the destination. This includes bus and cab fares as well as gas, oil, tires, maintenance, etc for the vehicle your dependent rides in may be included.

- School Expenses – list all school related expenses your dependent has if they are attending school/college. If your claim is for a student, please see further explanation of the student expenses below.

- Other - Examples of Other personal expenses include personal hygiene items, entertainment (movies, going out to eat, hobbies, etc), haircuts, food items specific to the dependent, special needs equipment, storage, etc. When using this block, be sure to itemize by giving a list of the expenses and a dollar figure for each one.

School Expenses – This section should include claimed dependent's school expenses regardless of who pays for them. All expenses should be listed as a MONTHLY average.

- Tuition – list the full monthly tuition expense

- Books – list the full monthly book expense

- Special fees – list any special fees incurred for attending the school or classes (lab fees, distance education fees, internship fees, etc.)

- Room – list the monthly rent for room/apartment, etc.

- Board – list student's monthly food expense

- Other School Expenses – examples include parking pass, school supplies, etc. When using this block, be sure to itemize by giving a list of the expenses and a dollar figure for each one.

Note: If your student receives any scholarship or grant funds, these must be listed in block 11e. If your student receives payments from a GI Bill, these must be listed in block 11i. Be sure to annotate what sort of GI Bill it is from (example: 9-11) and who's GI Bill it is if applicable (student's, yours, another parent, etc.). (If the GI Bill originally belongs to anyone other than the student and it was signed over to the student, please annotate who the original owner of the GI Bill is.)