



Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [EINs](#)
- [Forms & Pubs](#)
- [Industries/Professions](#)
- [Online Learning](#)
- [Operating a Business](#)
- [Self-Employed](#)
- [Starting a Business](#)

National Standards: Food, Clothing and Other Items

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 28, 2016 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

Download the [national standards for food, clothing and other items](#) in PDF format for printing. Please note that the standard amounts change, so if you elect to print them, check back periodically to assure you have the latest version.

National Standards have been established for five necessary expenses: food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous.

The standards are derived from the Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CES) and defined as follows:

Food includes food at home and food away from home. Food at home refers to the total expenditures for food from grocery stores or other food stores. It excludes the purchase of nonfood items. Food away from home includes all meals and snacks, including tips, at fast-food, take-out, delivery and full-service restaurants, etc.

Housekeeping supplies includes laundry and cleaning supplies, stationery supplies, postage, delivery services, miscellaneous household products, and lawn and garden supplies.

Apparel and services includes clothing, footwear, material, patterns and notions for making clothes, alterations and repairs, clothing rental, clothing storage, dry cleaning and sent-out laundry, watches, jewelry and repairs to watches and jewelry.

Personal care products and services includes products for the hair, oral hygiene products, shaving needs, cosmetics and bath products, electric personal care appliances, and other personal care products.

The miscellaneous allowance is for expenses taxpayers may incur that are not included in any other allowable living expense items, or for any portion of expenses that exceed the Collection Financial Standards and are not allowed under a deviation. Taxpayers can use the miscellaneous allowance to pay for expenses that exceed the standards, or for other expenses such as credit card payments, bank fees and charges, reading material and school supplies.

Taxpayers are allowed the total National Standards amount monthly for their family size, without questioning the amounts they actually spend. If the amount claimed is more than the total allowed by the National Standards for food, housekeeping supplies, apparel and services, and personal care products and services, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses. Deviations from the standard amount are not allowed for miscellaneous expenses. Generally, the total number of persons allowed for National Standards should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$307	\$583	\$668	\$815
Housekeeping supplies	\$30	\$60	\$60	\$71
Apparel & services	\$80	\$148	\$193	\$227
Personal care products & services	\$34	\$61	\$62	\$74
Miscellaneous	\$119	\$231	\$266	\$322
Total	\$570	\$1,083	\$1,249	\$1,509

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	\$341

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 10-Apr-2016



Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [EINs](#)
- [Forms & Pubs](#)
- [Industries/Professions](#)
- [Online Learning](#)
- [Operating a Business](#)
- [Self-Employed](#)
- [Starting a Business](#)

Connecticut - Local Standards: Housing and Utilities

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 28, 2016 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

The housing and utilities standards are derived from U.S. Census Bureau, American Community Survey and Bureau of Labor Statistics data, and are provided by state down to the county level. The standard for a particular county and family size includes both housing and utilities allowed for a taxpayer's primary place of residence. Generally, the total number of persons allowed for determining family size should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Housing and utilities standards include mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and Internet service. The tables include five categories for one, two, three, four, and five or more persons in a household.

The taxpayer is allowed the standard amount, or the amount actually spent on housing and utilities, whichever is less. If the amount claimed is more than the total allowed by the housing and utilities standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Maximum Monthly Allowance

County	Housing and Utilities for a Family of 1	Housing and Utilities for a Family of 2	Housing and Utilities for a Family of 3	Housing and Utilities for a Family of 4	Housing and Utilities for a Family of 5 or more
Fairfield County	2,481	2,914	3,071	3,424	3,479
Hartford County	1,799	2,113	2,227	2,483	2,523
Litchfield County	1,801	2,115	2,229	2,485	2,525
Middlesex County	1,930	2,266	2,388	2,663	2,706
New Haven County	1,884	2,213	2,332	2,600	2,642
New London County	1,775	2,085	2,197	2,450	2,489
Tolland County	1,827	2,146	2,261	2,521	2,562
Windham County	1,618	1,901	2,003	2,233	2,269

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 02-May-2016



Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [EINs](#)
- [Forms & Pubs](#)
- [Industries/Professions](#)
- [Online Learning](#)
- [Operating a Business](#)
- [Self-Employed](#)
- [Starting a Business](#)

National Standards: Out-of-Pocket Health Care

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 28, 2016 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

Download the [out-of-pocket health care standards](#) in PDF format for printing. Please note that the standard amounts change, so if you elect to print them, check back periodically to assure you have the latest version.

The table for health care expenses, based on Medical Expenditure Panel Survey data, has been established for minimum allowances for out-of-pocket health care expenses.

Out-of-pocket health care expenses include medical services, prescription drugs, and medical supplies (e.g. eyeglasses, contact lenses, etc.). Elective procedures such as plastic surgery or elective dental work are generally not allowed.

Taxpayers and their dependents are allowed the standard amount monthly on a per person basis, without questioning the amounts they actually spend. If the amount claimed is more than the total allowed by the health care standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses. Generally, the number of persons allowed should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

The out-of-pocket health care standard amount is allowed in addition to the amount taxpayers pay for health insurance.

	Out of Pocket Costs
Under 65	\$54
65 and Older	\$130

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 10-Apr-2016



Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [EINs](#)
- [Forms & Pubs](#)
- [Industries/Professions](#)
- [Online Learning](#)
- [Operating a Business](#)
- [Self-Employed](#)
- [Starting a Business](#)

Local Standards: Transportation

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 28, 2016 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

Download the [transportation standards](#) in PDF format for printing. Please note that the standard amounts change, so if you elect to print them, check back periodically to assure you have the latest version.

The transportation standards for taxpayers with a vehicle consist of two parts: nationwide figures for monthly loan or lease payments referred to as ownership costs, and additional amounts for monthly operating costs. The operating costs include maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking and tolls (These standard amounts do not include personal property taxes).

Ownership Costs

The ownership costs, shown in the table below, provide the monthly allowances for the lease or purchase of up to two automobiles. A single taxpayer is normally allowed one automobile. For each automobile, taxpayers will be allowed the lesser of:

1. the monthly payment on the lease or car loan, or
2. the ownership costs shown in the table below.

If a taxpayer has no lease or car loan payment, the amount allowed for Ownership Costs will be \$0.

Operating Costs

In addition to Ownership Costs, a taxpayer is allowed Operating Costs, by regional and metropolitan area, as shown in the table below. For each automobile, taxpayers will be allowed the lesser of:

1. the amount actually spent monthly for operating costs, or
2. the operating costs shown in the table below.

Public Transportation

There is a single nationwide allowance for public transportation based on Bureau of Labor Statistics expenditure data for mass transit fares for a train, bus, taxi, ferry, etc. Taxpayers with no vehicle are allowed the standard amount monthly, per household, without questioning the amount actually spent.

If a taxpayer owns a vehicle and uses public transportation, expenses may be allowed for both, provided they are needed for the health and welfare of the taxpayer or family, or for the production of income. However, the expenses allowed would be actual expenses incurred for ownership costs, operating costs and public transportation, or the standard amounts, whichever is less.

If the amount claimed for Ownership Costs, Operating Costs or Public Transportation is more than the total allowed by the transportation standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Public Transportation

National	\$173
-----------------	-------

Ownership Costs

	One Car	Two Cars
National	\$471	\$942

Operating Costs

	One Car	Two Cars
Northeast Region	\$251	\$502
Boston	\$250	\$500
New York	\$308	\$616
Philadelphia	\$270	\$540
Midwest Region	\$191	\$382
Chicago	\$236	\$472
Cleveland	\$204	\$408
Detroit	\$266	\$532

Minneapolis-St. Paul	\$196	\$392
South Region	\$220	\$440
Atlanta	\$231	\$462
Baltimore	\$225	\$450
Dallas-Ft. Worth	\$250	\$500
Houston	\$281	\$562
Miami	\$312	\$624
Washington, D.C.	\$250	\$500
West Region	\$213	\$426
Los Angeles	\$266	\$532
Phoenix	\$262	\$524
San Diego	\$271	\$542
San Francisco	\$276	\$552
Seattle	\$173	\$346

For Use with 2016 Allowable Transportation Table

The data for the Operating Costs section of the Transportation Standards are provided by Census Region and Metropolitan Statistical Area (MSA). The following table lists the states that comprise each Census Region. Once the taxpayer's Census Region has been ascertained, to determine if an MSA standard is applicable, use the definitions below to see if the taxpayer lives within an MSA (MSAs are defined by county and city, where applicable). If the taxpayer does not reside in an MSA, use the regional standard.

MSA Definitions by Census Region

Northeast Census Region: Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, Pennsylvania, New York, New Jersey

MSA	Counties
Boston	<i>in MA:</i> Bristol, Essex, Hampden, Middlesex, Norfolk, Plymouth, Suffolk, Worcester
	<i>in NH:</i> Hillsborough, Merrimack, Rockingham, Strafford
	<i>in CT:</i> Windham
	<i>in ME:</i> York
New York	<i>in NY:</i> Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, Westchester
	<i>in NJ:</i> Bergen, Essex, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, Sussex, Union, Warren
	<i>in CT:</i> Fairfield, Hartford, Litchfield, Middlesex, New Haven, Tolland
Philadelphia	<i>in PA:</i> Bucks, Chester, Delaware, Montgomery, Philadelphia
	<i>in NJ:</i> Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Salem
	<i>in DE:</i> New Castle
	<i>in MD:</i> Cecil

Midwest Census Region: North Dakota, South Dakota, Nebraska, Kansas, Missouri, Illinois, Indiana, Ohio, Michigan, Wisconsin, Minnesota, Iowa

MSA	Counties (unless otherwise specified)
Chicago	<i>in IL:</i> Cook, DeKalb, DuPage, Grundy, Kane, Kankakee, Kendall, Lake, McHenry, Will
	<i>in IN:</i> Lake, Newton, Porter
	<i>in WI:</i> Kenosha
Cleveland	<i>in OH:</i> Ashtabula, Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Summit
Detroit	<i>in MI:</i> Genesee, Lapeer, Lenawee, Livingston, Macomb, Monroe, Oakland, St. Clair, Washtenaw, Wayne
Minneapolis-St. Paul	<i>in MN:</i> Anoka, Benton, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Sherburne, Stearns, Washington, Wright
	<i>in WI:</i> Pierce, St. Croix

South Census Region: Texas, Oklahoma, Arkansas, Louisiana, Mississippi, Tennessee, Kentucky, West Virginia, Virginia, Maryland, District of Columbia, Delaware, North Carolina, South Carolina, Georgia, Florida, Alabama

MSA	Counties (unless otherwise specified)
Atlanta	<i>in AL:</i> Cleburne
	<i>in GA:</i> Barrow, Bartow, Butts, Carroll, Cherokee, Clayton, Cobb, Coweta, Dawson, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Haralson, Henry, Newton, Paulding, Pickens, Pike, Rockdale, Spalding, Walton
Baltimore	<i>in MD:</i> Anne Arundel, Baltimore, Carroll, Harford, Howard, Queen Anne's, Baltimore city
Dallas-Ft. Worth	<i>in TX:</i> Collin, Dallas, Delta, Denton, Ellis, Henderson, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Tarrant, Wise
Houston	<i>in TX:</i> Austin, Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, San Jacinto, Waller
Miami	<i>in FL:</i> Broward, Miami-Dade
Washington, D.C.	<i>in DC:</i> District of Columbia
	<i>in MD:</i> Calvert, Charles, Frederick, Montgomery, Prince George's, Washington
	<i>in VA:</i> Arlington, Clarke, Fairfax, Fauquier, King George, Loudoun, Prince William, Spotsylvania, Stafford, Warren, Alexandria city, Fairfax city, Falls Church city, Fredericksburg city, Manassas city, Manassas Park city, Rappahannock
	<i>in WV:</i> Berkeley, Jefferson

West Census Region: New Mexico, Arizona, Colorado, Wyoming, Montana, Nevada, Utah, Washington, Oregon, Idaho, California, Alaska, Hawaii

MSA	Counties (unless otherwise specified)
Los Angeles	<i>in CA:</i> Los Angeles, Orange, Riverside, San Bernardino, Ventura
Phoenix	<i>in AZ:</i> Maricopa, Pinal
San Diego	<i>in CA:</i> San Diego
San Francisco	<i>in CA:</i> Alameda, Contra Costa, Marin, Napa, San Benito, San Francisco, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma
Seattle	<i>in WA:</i> Island, King, Kitsap, Pierce, Snohomish, Thurston

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 10-Apr-2016



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 04-08-2014
Response Date: 04-08-2014
Tracking Number: 200191107146

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: 999-99-9999
SPOUSE TAXPAYER IDENTIFICATION NUMBER: 888-88-8888

SANTA & JESSICA CLAUS

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
ACCRUED INTEREST: 0.00 AS OF: Jul. 01, 2013
ACCRUED PENALTY: 0.00 AS OF: Jul. 01, 2013

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 04
FILING STATUS: Married Filing Joint
ADJUSTED GROSS INCOME: 63,328.00
TAXABLE INCOME: 26,844.00
TAX PER RETURN: 1,915.00
SE TAXABLE INCOME TAXPAYER: 0.00
SE TAXABLE INCOME SPOUSE: 0.00
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) May 02, 2012
PROCESSING DATE May 21, 2012

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20121905	05-21-2012	\$1,956.00
n/a	30221-123-00588-2			
806	W-2 or 1099 withholding		04-15-2012	-\$6,691.00
960	Appointed representative		07-05-2011	\$0.00
961	Removed appointed representative		01-16-2012	\$0.00
960	Appointed representative		04-02-2012	\$0.00

460	Extension of time to file ext. Date 10-15-2012	04-15-2012	\$0.00
846	Refund issued	05-21-2012	\$4,775.00
960	Appointed representative	07-18-2012	\$0.00
960	Appointed representative	01-21-2013	\$0.00
291	Prior tax abated	02-11-2013	-\$891.00
n/a	45254-761-07170-2		
971	Notice issued CP 0021	02-11-2013	\$0.00
846	Refund issued	02-11-2013	\$809.42
776	Interest credited to your account	02-11-2013	-\$17.42

This Product Contains Sensitive Taxpayer Data
