

ALLOWABLE LIVING EXPENSE NATIONAL STANDARDS



Tax Relief Advisers

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Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$315	\$588	\$660	\$821
Housekeeping supplies	\$32	\$66	\$65	\$78
Apparel & services	\$88	\$162	\$209	\$244
Personal care products & services	\$34	\$61	\$64	\$70
Miscellaneous	\$116	\$215	\$251	\$300
Total	\$585	\$1,092	\$1,249	\$1,513

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	\$378

Note the standards change. Check IRS.gov website periodically to assure you have the latest version. Additionally, amounts can be different depending on where you live.

Expenses

Food

Household supplies

Mortgage/Rent

Apparel & Services

Personal care products/services

Miscellaneous

Homeowner/Rental Ins.

Property Tax

Gas

Electricity

Water

Sewer

Trash

Maintenance & upkeep

Cable

Internet

Phone & Cell Phones

Public Transportation

Auto Payment/Lease

Auto Payment/Lease

Auto Payment/Lease

Auto Payment/Lease

Total Auto Insurance

Other auto expense (tires, repairs)

Health Insurance
(make sure and use amount taken out of pay or SS)

Prescriptions

Co-Pays

Dental

Other Medical

Total State/County/Federal Taxes
(use paystubs if you don't know, include all taxes SS etc.)

Court ordered payments

Child Support

Alimony/Spousal support

Life Insurance

Student Loans

401k Repayment

Back taxes paid to other
(State, County, Property etc.)

Life Insurance Loans

Restitution

Credit Cards if used for medical
(if used for medical or living/household expenses)

Other

Other

GRAND TOTAL

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Send me your completed guide for review!



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