

State of New Jersey  
Division of Taxation



Form 906

## **CLOSING AGREEMENT REQUEST**

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Enclosed packet includes:

1. A copy of the Closing Agreement statute.
2. A Closing Agreement Form 906 to complete.
3. Appointment of Taxpayer Representative, if applicable.
4. A Financial Statement of Debtor – Section I through Section V to be completed.
5. National Standard Expenses information to be used in the completion of Section II of Financial Statement of Debtor.

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**NOTE: Copies of the Taxpayer's last two years Individual IRS returns, and Corporate returns, if applicable, are required to be submitted with Form 906.**

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**Send completed required information to:**

New Jersey Division of Taxation  
Closing Agreements  
9<sup>th</sup> Floor  
PO Box 245  
Trenton, NJ 08695-0245

# Closing Agreements

## Authority

Unless otherwise expressly noted, all provisions of this chapter were adopted pursuant to authority of N.J.S.A. 54:50-1 et seq. and were filed and became effective on January 27, 1978, as R. 1978 d. 29 Sec: 10 N.J.R. 41(a), N.J.R. 127(d).

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### **18:33-1.1 General provisions**

(a) The Director of the Division of Taxation or any of his delegated representatives may enter into a written agreement with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect to any State tax administered by the Director of the Division of Taxation for any taxable period ending prior or subsequent to the date of such agreement. A closing agreement may be entered into in any case in which there appears to be an advantage in having the case permanently and conclusively closed, or if good and sufficient reasons are shown by the taxpayer for desiring a closing agreement and it is determined by the director that the State of New Jersey will sustain no disadvantage through consummation of such an agreement.

(b) A closing agreement may be executed even though under the agreement the taxpayer is not liable for any tax for the period to which the agreement relates. There may be a series of closing agreements relating to the tax liability for a single period.

### **18:33-1.2 Taxable periods**

(a) Closing agreements with respect to taxable periods ended prior to the date of the agreement may relate to the total tax liability of the taxpayer or to any or more separate items affecting the tax liability of the taxpayer, as, for example, the amount of gross receipt, deduction items, other income items, statutory deductions or exclusions, statutory additions to income, the year in which an item of income is to be included in gross receipts or income, the year in which an item is to be deducted, or the value of property on a specific date.

(b) Closing agreements with respect to taxable periods ending subsequent to the date of the agreement may relate to one or more separate items affecting the tax liability of the taxpayer.

### **18:33-1.3 Finality; determination of fraud**

(a) A closing agreement which is approved within such time as may be stated in such agreement, or later agreed to, shall be final and conclusive, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact.

1. The case shall not be reopened as to the matters agreed upon or the agreement modified by an officer, employee, or agent of the State of New Jersey; and
2. In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall

not be annulled, modified, set aside, or disregarded. However, a closing agreement with respect to a taxable period ending subsequent to the date of the agreement is subject to any change in, or modification of, the law enacted subsequent to the date of the agreement and made applicable to such taxable period, and each closing agreement so recited.

(b) Execution and approval of closing agreement does not preclude an additional inspection of the taxpayer's records to determine whether fraud, malfeasance, or misrepresentation of material fact exists as to execution of agreement.

#### **18:33-1.4 Procedure with respect to closing agreements**

(a) A request for a closing agreement which relates to a prior taxable period may be submitted at any time before a case with respect to the tax liability involved is filed in the Division of Tax Appeals. All closing agreements shall be executed on forms prescribed by the Director of the Division of Taxation.

(b) Any tax or deficiency in tax determined pursuant to a closing agreement shall be assessed and collected, and any overpayment determined pursuant thereto shall be credited or refunded, in accordance with the applicable provisions of law.

#### **18:33-1.5 Applicability and coverage; policy**

(a) The Director of the Division of Taxation or any Division of Taxation officer or employee authorized in writing by the Director, can enter and approve written closing agreements with any person. Such agreement can relate to the liability of such person (or the taxpayer represented by him), for any State tax administered by the Division of Taxation for any taxable period. The agreement can cover either the total liability of taxpayer or one or more of separate items affecting the liability, if it embraces a tax period ending before the date of the agreement; or one or more separate items affecting tax liability. There can be a series of agreements covering a single tax period.

(b) A closing agreement may be entered into when it appears advantageous to have the case permanently closed; or where the taxpayer shows sufficient reason for desiring a closing agreement, and there would be no disadvantage to the State of New Jersey in entering into it. Closing agreements can be entered into, although under the agreement taxpayer is not liable for tax for the period covered.

#### **18:33-1.6 Procedures**

(a) A request to enter into a closing agreement is executed on prescribed forms and submitted, processed and approved under prescribed procedure. If the proposed agreement relates to a prior taxable period, it must be submitted before a case with respect to the tax liability is filed in the Division of Tax Appeals or in any Division of the Superior Court of New Jersey or in any Federal Court.

(b) Where parties entered into a stipulation, on trial, or any matter regarding taxpayer's liability, and the action is dismissed with prejudice, taxpayer shall not be permitted to repudiate the agreement because a closing agreement was not executed by the Director of the Division of Taxation.

(c) Taxpayer's acceptance of a determination of additional tax under which an assessment of additional tax was made and paid, does not preclude the Director from determining an additional deficiency for the year.

(d) The Director of the Division of Taxation is not estopped from issuing a deficiency assessment. Acceptance of a sum submitted with an amended return does not discharge a taxpayer from further liability; a deficiency assessment is not a closing agreement.



Taxpayer Name: \_\_\_\_\_ SS # \_\_\_\_\_

**5. Notices and Communications.** Original notices and other written communications will be sent to you and a copy (other than automated computer notices), to the first representative listed in Section 2 unless you check one or more of the boxes below.

- I do not want any notices or communications sent to my representative(s).
- The second representative listed in section 2 should also receive a copy of notices and/or communications (other than automated computer notices).

**6. Retention/Revocation of Prior Appointment(s) or Power(s).** The filing of this Appointment of Taxpayer Representative automatically revokes all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the same tax matters and years or periods covered by this document unless the box below is checked.

- Check here if you do not want to revoke any prior Appointment(s) of Taxpayer Representative or Power(s) of Attorney. Attach copies of previous Appointment or Power that you do not want to revoke.

**7. Signature of Taxpayer(s).** If a tax matter concerns a joint return, both primary and spouse/cu partner must sign below if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer(s).

**THIS APPOINTMENT OF TAXPAYER REPRESENTATIVE IS VOID IF NOT SIGNED AND DATED.**

I/We declare under penalty of law that I/We have examined this document and that all information included is true and correct to the best of my/our knowledge, information and belief.

Taxpayer Signature	Date	Title (if applicable)
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\_\_\_\_\_  
Print Name

Taxpayer Signature	Date	Title (if applicable)
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\_\_\_\_\_  
Print Name

**8. Acceptance of Representation and Sample Signature.**

I/We hereby accept appointment as representative(s) for taxpayer(s) who has/have executed this Appointment of Taxpayer Representative.

Representative Signature	Date	Title (if applicable)
--------------------------	------	-----------------------

\_\_\_\_\_  
Print Name

Representative Signature	Date	Title (if applicable)
--------------------------	------	-----------------------

\_\_\_\_\_  
Print Name

**STATE OF NEW JERSEY – DIVISION OF TAXATION**  
**INSTRUCTIONS FOR FORM M-5008-R**  
**APPOINTMENT OF TAXPAYER REPRESENTATIVE**

Purposes of Form. Form M-5008-R, Appointment of Taxpayer Representative, may be used to designate an individual(s) named as representative(s) and grants the representative(s) the authority to obligate, bind or appear on your behalf with respect to the tax matters listed in Section 3 of the Appointment of Taxpayer Representative Form. This form may be used for all New Jersey taxes except those pertaining to Property Administration. (Refer to Form M-5041).

The representative(s) may be authorized to receive your confidential tax information. Unless otherwise indicated, the representative(s) may also perform any and all acts that you can perform, including consenting to extend the time to assess tax, or executing consents that agree to a tax adjustment. Representatives may not sign returns or delegate authority unless specifically authorized on the Appointment of Taxpayer Representative.

**Note:** *Authorizing someone to represent you before the Division by an Appointment of Taxpayer Representative does not relieve you of your tax responsibilities or obligations. It primarily allows for representation by others in most matters concerning tax administration, investigations, examinations/audits and other forms of taxpayer conferences. Since the obligation for tax liabilities lies with the taxpayer, the authority granted to a representative may not extend through certain aspects of the collection process to include, but not limited to judgments, levies, liens and seizures. In those instances the Division may require telephone communication, direct contact and/or interaction with the taxpayer. To the extent possible, however, the Division will make a reasonable effort to honor authorized representation. Additionally, to protect the interests of the taxpayer, the Division will contact the taxpayer directly when it has documentable instances of unreasonable delays, incompetence or other forms of malfeasance of the appointed taxpayer representative.*

Form M-5008-R, Appointment of Taxpayer Representative, will not be required when an individual appears with the taxpayer or with an individual who is authorized to act on behalf of taxpayer. For example, Form M-5008-R is not required if an individual appears on behalf of a corporate taxpayer with an authorized corporate officer. The Form is also not required if a trustee, receiver or attorney has been appointed by a court having jurisdiction over a debtor. In addition, the Form is not required if an individual merely furnishes tax information or prepares a report or return for the taxpayer.

Fiduciaries. A fiduciary (such as a trustee, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative and should not file an Appointment of Taxpayer Representative. However, if a fiduciary wishes to authorize an individual to represent or act on behalf of the entity, an Appointment of Taxpayer Representative must be filed and signed by the fiduciary.

**Who Can Execute the Appointment of Taxpayer Representative?**

- Any individual, if the request pertains to a personal income or individual use tax return filed by that individual (or by an individual and his or her spouse/cu partner if the request pertains to a joint income tax return and joint representation is requested). If joint representation is not requested each taxpayer must file his or her own separate Appointment of Taxpayer Representative.
- A member of a Limited Liability Company (LLC), if the taxpayer is an LLC and there is no manager;
- A manager of the LLC;
- A sole proprietor;
- A general partner of a partnership or limited partnership;
- The administrator or executor of an estate;
- The trustee of a trust.
- If the taxpayer is a corporation, a principal officer or corporate officer who has legal authority to bind the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D).

**Tax Matters**

The Appointment of Taxpayer Representative will apply to all tax types and taxable years or privilege periods unless the taxpayer(s) designates otherwise.

**Retention/Revocation of Prior Powers of Attorney and/or Appointment of Taxpayer Representative**

You may not partially revoke a previously filed Appointment of Taxpayer Representative or Power of Attorney. If a previously filed Appointment of Taxpayer Representative or Power of Attorney has more than one representative and you do not want to retain all the representatives on the previously filed Form, you must execute a new Appointment of Taxpayer Representative indicating the representative(s) you want to retain.

**Taxpayer's Signature**

Form M-5008-R must be signed by the taxpayer or by an individual who is authorized to execute the Appointment of Taxpayer Representative on behalf of the taxpayer. The taxpayer or his/her or its representative(s) may be required to provide identification and evidence of authority to sign this Appointment of Taxpayer Representative.

**Individuals.** You must sign and date Form M-5008-R. If a joint gross income tax return has been filed and both husband and wife/both cu partners will be represented by the same individual(s), both must sign Form M-5008-R unless one spouse/cu partner authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. If, however, a joint income tax return has been filed and husband and wife/cu partners will be represented by different individuals, each taxpayer must execute his or her own Appointment of Taxpayer Representative on a separate Form M-5008-R.

**Corporations.** The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form M-5008-R.

**Partnerships.** All partners must sign Form M-5008-R, or if the Appointment of Taxpayer Representative is executed on behalf of the partnership only, it must be signed by a partner authorized to act for the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

**Limited Liability Companies.** A member or manager must sign Form M-5008-R, or, if the Appointment of Taxpayer Representative is executed on behalf of the Limited Liability Company (LLC) only, it must be signed by any member or manager duly authorized to act for the LLC, who must certify that he or she has such authority.

**Fiduciaries.** In matters involving fiduciaries under agreements, declarations or appointments, Form M-5008-R must be signed by all of the fiduciaries, unless proof is furnished that fewer than all fiduciaries have the authority to act in the matter under consideration. Include evidence of the authority of the fiduciaries to act when filing Form M-5008-R.

**Estates.** The administrator or executor of an estate may sign on behalf of an estate.

**Trusts.** The trustee of a trust may execute the Appointment of Taxpayer Representative.

**Others.** Form M-5008-R must be signed by the taxpayer or by an individual having the authority to act in the name of the taxpayer.

The signature of an individual(s) that is/are not the taxpayer(s) identified in Section 1 certifies that he or she has or they have the authority to act for the taxpayer(s). This applies to a corporate officer, partner, guardian, tax matters partner, executor, administrator, or trustee acting on behalf of the taxpayer(s).

You must indicate the date of execution on Form M-5008-R.

New Jersey Treasury Department – Division of Taxation

**CLOSING AGREEMENT AS TO FINAL DETERMINATION  
COVERING SPECIFIC TAX MATTERS**

NJ Form 906

A request for a Closing Agreement to be made between

\_\_\_\_\_  
(Name of Taxpayer)

\_\_\_\_\_  
(Social Security #)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(and/or Corporation)

\_\_\_\_\_  
(Federal ID #)

(If Corporation please provide a current financial statement)

\_\_\_\_\_  
(Address)

for \_\_\_\_\_

(Type of Tax or Taxes and Outstanding Years/Periods)

and the Director of the Division of Taxation.

Please state below the reasons why the taxpayer feels they should not have to pay the total outstanding tax liabilities due the Division of Taxation.

(If additional space is required you may attach an additional sheet)

Amount Offered as Payment in Full: \$ \_\_\_\_\_

How will payment be made? \_\_\_\_\_

Source of Funds for Offer: \_\_\_\_\_

\_\_\_\_\_  
Signature of Taxpayer/Officer

\_\_\_\_\_  
Date

**State of New Jersey Division of Taxation  
Financial Statement of Debtor**

**Section I – Employment Data**

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_  
Name (Debtor) Birth Date Social Security #
4. \_\_\_\_\_  
Home Address Phone Number
5. \_\_\_\_\_ 6. \_\_\_\_\_ 7. \_\_\_\_\_  
Name (Spouse) Birth Date Social Security #  
(Provide address if different from yours)

**DEBTOR EMPLOYMENT DATA**

8. Occupation: \_\_\_\_\_ 9. How Long in Present Employment? \_\_\_\_\_
10. Present Employer's Name: \_\_\_\_\_  
Address: \_\_\_\_\_ Phone Number \_\_\_\_\_
11. Present Monthly Income Total: \$ \_\_\_\_\_ (Provide breakdown on line below)  
Salary or Wages \$ \_\_\_\_\_ Commissions \$ \_\_\_\_\_ Other (State Source) \$ \_\_\_\_\_
12. Other Employment – Within the last three years:
- | Employer's Name | Address | Phone Number | Employment Dates |
|-----------------|---------|--------------|------------------|
| _____           | _____   | _____        | _____            |
| _____           | _____   | _____        | _____            |
| _____           | _____   | _____        | _____            |

**SPOUSE'S EMPLOYMENT DATA**

13. Occupation: \_\_\_\_\_ 14. How Long in Present Employment? \_\_\_\_\_
15. Present Employer's Name: \_\_\_\_\_  
Address: \_\_\_\_\_ Phone Number \_\_\_\_\_
16. Present Monthly Income Total: \$ \_\_\_\_\_ (Provide breakdown on line below)  
Salary or Wages \$ \_\_\_\_\_ Commissions \$ \_\_\_\_\_ Other (State Source) \$ \_\_\_\_\_
17. Other Employment – Within the last three years:
- | Employer's Name | Address | Phone Number | Employment Dates |
|-----------------|---------|--------------|------------------|
| _____           | _____   | _____        | _____            |
| _____           | _____   | _____        | _____            |
| _____           | _____   | _____        | _____            |

**DEPENDENTS**

18. Total Number: \_\_\_\_\_
- Relationship \_\_\_\_\_ Age \_\_\_\_ Relationship \_\_\_\_\_ Age \_\_\_\_ Relationship \_\_\_\_\_ Age \_\_\_\_
19. Total Monthly Income of Dependents (except spouse): \$ \_\_\_\_\_

Section II – Financial Data

20. For what period did you last file a Federal tax return? \_\_\_\_\_

21. For what period did you last file a New Jersey Income tax return? \_\_\_\_\_

22. Amount of **Gross Income** reported on last Federal tax return filed? \$ \_\_\_\_\_

**Monthly  
Income and Expense Analysis**

<b>Total Income</b>	<b>Gross</b>	<b>Necessary Living Expenses</b>	<b>Claimed</b>
23. Wages/Salaries (Taxpayer)	\$	34. National Standard Expenses (1)	\$
24. Wages/Salaries (Spouse)		35. Rent/ Mortgage	
25. Interest / Dividends		36. Utilities	
26. Net Business Income		37. Health Care	
27. Rental Income		38. Taxes (Income) - Federal	
28. Pension (Taxpayer)		39. Taxes (Income) – State	
29. Pension (Spouse)		40. Property Taxes (If not included with mortgage)	
30. Child Support		41. Court Ordered Payments	
31. Alimony		42. Child/Dependent Care	
32. Other Income (Specify)		43. Other Expenses (Specify)	
<b>33. Total Income</b>	<b>\$</b>	<b>44. Total Expenses</b>	<b>\$</b>

(1) Select value from National Standard Expenses Table on last page of this application

Section III – Assets and Liabilities

Assets

45.	Cash	\$ _____
46.	Checking Account	_____
47.	Savings Account	_____
48.	Stocks, Bonds & Other Securities	_____
49.	Cash or Loan Value of Insurance	_____
50.	Motor Vehicles (Model and Year)	
	a. Owned Vehicles	
	1. _____	_____
	2. _____	_____
	3. _____	_____
	b. Leased Vehicles	
	1. _____	_____
	2. _____	_____
	3. _____	_____
51.	Debts Owed to You	_____
52.	Household Furniture and Goods	_____
53.	Items Used in Trade or Business	_____
54.	Real Estate	
	1. _____	_____
	2. _____	_____
	3. _____	_____
	4. _____	_____
55.	Any Other Assets - Specify	
	1. _____	_____
	2. _____	_____
	3. _____	_____
	4. _____	_____
	<b>Total Assets</b>	<b>\$ _____</b>

Section III – Assets and Liabilities Continued

Liabilities

56.	Bills Owed (Doctors, Lawyers, etc.)	
	1. _____	\$ _____
	2. _____	_____
	3. _____	_____
57.	Installment Debt (Car, Credit Card, etc.)	
	1. _____	_____
	2. _____	_____
	3. _____	_____
	4. _____	_____
	5. _____	_____
58.	Federal Taxes Owed	_____
	Has Federal lien been filed? _____	
	(If yes please supply copy)	
59.	State Taxes Owed	_____
60.	Real Estate Mortgages (2)	
	1. _____	_____
	2. _____	_____
	3. _____	_____
61.	Loans Payable (To Banks, Finance Co., etc.) (2)	
	1. _____	_____
	2. _____	_____
	3. _____	_____
62.	Judgments Owed (Other Than Federal or State)	
	(Please supply copy)	
	1. _____	_____
	2. _____	_____
	3. _____	_____
63.	Other Debts (Itemize)	
	1. _____	_____
	2. _____	_____
	3. _____	_____
	<b>Total Liabilities</b>	<b>\$ _____</b>

(2) Note: Please include your current statement from lender with monthly payment amount and current balance due.

## Section IV – General Financial Information

64. Real Property (Brief description and type of ownership)

Physical Address	Date Acquired	Cost
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

65. Bank Accounts (Include Savings and Loans, Credit Unions, IRAs & Retirement Plans, Certificate of Deposit, etc.)

Name of Institution	Address	Type	Acct #	Balance
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total \$</b>				_____

66. Securities (Stocks, bonds, mutual funds, money market funds, government securities, etc.)

Kind	Quantity	Owner of Record	Current Value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total \$</b>			_____

67. Charge Cards and lines of credit from banks, credit unions and savings and loans

Type of Account or Card	Financial Institution	Credit Limit	Amount Owed	Monthly Payment
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total \$</b>				_____

68. Life Insurance

Name of Company	Policy Number	Type Whole/Term	Face Amount	Available Loan Value
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total \$</b>				_____

Section V – General Information

- 69. Are you a party in any lawsuit now pending? \_\_\_\_ Yes \_\_\_\_ No  
If yes please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
- 70. Are you a trustee, executor or administrator? \_\_\_\_ Yes \_\_\_\_ No  
If yes please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
- 71. Is anyone holding any monies on your behalf? \_\_\_\_ Yes \_\_\_\_ No  
If yes please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
- 72. Is there any likelihood you would receive an inheritance? \_\_\_\_ Yes \_\_\_\_ No  
If yes please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
- 73. Do you receive or under any circumstances expect to receive benefits from an established trust from a claim for compensation or damages from a contingent or future interest in property of any kind? \_\_\_\_ Yes \_\_\_\_ No  
If yes please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**With knowledge of the penalties for false statements provided by 2C:21-4(b) (\$7,500 fine and /or 3-5 years imprisonment) and with the knowledge that this financial statement is submitted by me to affect action by the Division of Taxation, I certify that I believe the above statements are true and that it is a complete statement of all my income and assets, real and personal, whether held in my name or by any other.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

# 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 April 1, 2013 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	\$315	\$556	\$645	\$777
Housekeeping supplies	\$30	\$66	\$65	\$74
Apparel & services	\$88	\$162	\$209	\$244
Personal care products & services	\$34	\$60	\$64	\$70
Miscellaneous	\$116	\$209	\$251	\$300

<b>Expense</b>	<b>One Person</b>	<b>Two Persons</b>	<b>Three Persons</b>	<b>Four Persons</b>
<b>Total</b>	<b>\$583</b>	<b>\$1,053</b>	<b>\$1,234</b>	<b>\$1,465</b>

<b>More than four persons</b>	<b>Additional Persons Amount</b>
For each additional person, add to four-person total allowance:	\$281