

Effective June 1, 2007

No.	Item	Maximum Payment	Discussion
1	Air Conditioners <b>\$200 and under [1]</b>		See No. 70, electrical and gas appliances.
	Air Conditioners <b>over \$200 [1A]</b>	\$1,500 item	See No. 70, electrical and gas appliances.
2	Alcoholic Beverages <b>(SEE RULE 78)</b>	Include in maximum of No. 78	Alcoholic beverages will be included in the maximum allowance in shipment and quarters.
3	Antiques (non-furniture) <b>[3]</b>	\$1,000/item \$5,000/claim	See Note 1 for adjudication of antiques. Also see No. 79 for antique furniture, but no depreciation should be taken on antiques.
	Antiques (furniture) <b>[3A]</b>	\$3,000/item no maximum per claim	See Note 1 for adjudication of antiques. Also see No. 79 for antique furniture, but no depreciation should be taken on antiques.
4	Aquariums	no maximum	
5	Artificial flowers and fruits		
6	Audio recordings (Blank and commercially copyrighted recordings)	\$3,000 per claim for all audio recordings	Items in vehicles not in shipment are included in the \$3,000 claim maximum under No. 7A and 156B.
	Cassette/reel to reel tapes <b>[6]</b>		
	CDs <b>[6B]</b>		
	Phonograph records <b>[6D]</b>		
	CDs in vehicle-non-ship <b>[6E]</b>	\$120/claim	
	Cassette in vehicle-non-shipment <b>[6F]</b>	\$60/claim	
7	Automobiles and all motor vehicles including, recreational vehicles, motorcycles, ATV (3 and 4 wheel), go-carts, snow mobiles etc. during government authorized shipment or storage <b>[7]</b>	\$20,000 per vehicle during government authorized transport or storage	The maximum payment includes property stored in the vehicle. A maximum payment of \$20,000 is applicable to motor vehicles, etc., damaged, destroyed, or missing during government authorized shipment or storage.
	Automobiles, etc. not during government authorized shipment or storage <b>[7A]</b>	\$3,000 per incident	The maximum payment includes property stored in the vehicle.
8	Automobile and all motor vehicle batteries <b>[8, 8A]</b>	Include in maximum of No. 7 or No. 14	Compute depreciation based on length of use/guarantee period ratio, otherwise use 20% per year.
9	Automobile and all motor vehicle convertible tops, seat and floor coverings, inside door panels, roof, and other fabric covered interior parts.	Include in maximum of No. 7 or No. 14	
10	Automobile and all motor vehicle paint jobs <b>[10, 10A]</b>	\$2,000 per vehicle. Include in maximum of No. 7	On complete paint jobs, only depreciate and the paint material costs. On minor paint jobs (less than 2/3 of the vehicle repainted), do not depreciate labor or material. The allowance for pin striping, special types of paint such as metal flake paint, and special technique painting such as scenic views will be limited to the cost of factory styled pin striping, decals and paint jobs.

11	Automobile and all motor vehicle radios, tape players, telephones, auto alarms, televisions, computers, GPS (global positioning system), keyless entry remotes, and accessories [11]	\$1,000 per claim. Include in maximum of No. 7 and 7A	Such radios include CB radios, Ham radios, and all types of special frequency receivers and transceivers. Accessory equipment (such as antennas, slide mounts, speakers, head sets, cables, microphones, etc.) is included in the maximum payments. Tapes and CDs left in a vehicle are not included in this category, see No. 6. Also, see No. 70 for radios not included in this category.
12	Automobile and all motor vehicle tires [12, 12A]	Include in maximum of No. 7 or No. 14	Compute depreciation based on miles used/30,000 miles or miles used/mileage guarantee ratio if known, otherwise use 30% per year
13	Automobile and all motor vehicle internal and external working parts such as transmission/engine, mufflers, exhaust systems, shocks, etc	Include in maximum of No.7 or No.14	Only depreciate parts which are normally replaced during the useful life of the vehicle. Do not depreciate parts such as glass, fenders, bumpers, mirrors, rims, wheels, etc
14	Automobile and all motor vehicle spare parts [14] including removable hard tops, T tops [14B), car top carriers, luggage/bike/ski racks [14C)	\$1,000 per claim	This category includes parts not mounted on a vehicle which are shipped as household goods or stored at quarters. New spare parts which have not been used should not be depreciated. [14A]
15	Baby bassinets, carriages, child's car seat, play pens, infant carriers, strollers [15]		Also see No. 79 for infant furniture.
16	Bags, fabric or plastic (clothes, shoes and basket liners) [16]		Also see No. 101 for luggage.
17	Barbecue grills (including Hibachi pots) [17]		
18	Barber equipment (electric razors, shears, clippers, scissors) [18]		
19	Baskets--Metal and wood crafted such as Longaberger [19]		Use No. 16 for basket liners.
	Baskets - Wicker or plastic [19A]		
20	Bathroom scales [20]		
21	Bedding Mattresses (including waterbed mattresses with baffles)/Box springs [21]		Also see No. 98 for linens and Note 1 for antiques.
	Water bed mattresses without baffles and all water bed accessories [21B]		
	Feather Pillows [21A]		
	Other pillows [21B]		
	Mattress cover pads [21C]		
22	Bedspreads [22]		See No. 98, linens if fine/expensive.
23	Bicycles [23]	\$1,000 per item \$4,000 per claim	The maximum payment includes all accessories. Also see No. 147 for tricycles.
24	Binoculars [24]	\$350 per item \$1,500 per claim	Also see No. 107 for microscopes and telescopes.

25	Blankets - electric <b>[98C]</b>		See No. 98, linens.
26	Boats and motors including outboard motors, speed racers, jet skis <b>[26]</b>	\$2,500 per claim	Use local used boat retail values. Use a depreciation factor of 20% the 1 <sup>st</sup> year and 10% each succeeding year only if local retail value is not obtainable.
	Boats, etc during shipment <b>[26A]</b>	\$15,000 per claim	
	Houseboats <b>[26B]</b>	None	There is no maximum allowance on houseboats in shipment; however, only boats used as living quarters prior to shipment would be considered houseboats
	Outboard Motors <b>[26C]</b>	\$2,500 per claim	For rules 26 and 26C, the combined maximum is \$2,500 per claim.
	Outboard motors in shipment <b>[26D]</b>	\$15,000 per claim	
27	Boating equipment and supplies (except motors) <b>[27]</b>	\$500 per claim	For rules 26A and 26D, the combined maximum is \$15,000 per claim.
28	Bookends <b>[28]</b>		
29	Books - Bibles and bound classics <b>[29]</b>	\$3,000 per claim for all books	This category does not include lecture notes and theses, see No. 145.
	- Encyclopedias, cookbooks, how-to books, textbooks and similar works <b>[29A]</b>		Medical, dental, legal, and other professional books are included. Consider a lesser rate of depreciation
	- Other hard-cover nonfiction <b>[29B]</b>		on encyclopedias or texts if these are kept up to date with current supplements.
	- Fiction, paperbacks, and magazines <b>[29C]</b>		Large sets of bound classics may be considered collections; see No. 51.
30	Boxes (jewelry, cigarette, music, etc.) <b>[30]</b>		Items such as "Russian hand painted" boxes will be considered under the objects of art category.
31	Bric-a-brac (all types) <b>[31]</b>	\$1,000 per item \$4,000 per claim	This category includes mass produced figurines (Goebel, Hummel, Lladro, Swarovski, etc), sculptures, and ornamental or sentimental items as distinguished from objects of art. See Note 7 regarding estimates of repair. Also see Nos. 51 and 111. Items such as vases, wall hangings, brassware, candlesticks, and items of a similar nature may be considered under other categories if more appropriate. See Note 14. Either depreciate the current/new replacement price or use the local fair market value (FMV).
32	Briefcases <b>[32]</b>		
33	Brushes (hair, clothes, etc) <b>[33]</b>		
34	Calculators (including adding machines) <b>[34]</b>		For related items, see No. 112 for office furnishings.
35	Camel saddles (footstools) <b>[35]</b>		
36	Cameras and photographic equipment and supplies <b>[118, 118A, 118B]</b>		See No. 118, photographic equipment and supplies.
37	Camping equipment and supplies (including tents, sleeping bags, back packs, shovels and other tools,	\$2,500 per claim	Camping cutlery is included in this category. Camping clothing is not included in this category, see No. 49.

	lanterns, etc) [37]		
38	Candles (decorative) [38]	\$100 per item \$500 per claim	
39	Cards (greeting-including Xmas and other religious cards) [39]		If boxes are unopened or unused, take no depreciation. [39A]
40	Cards (playing) [40]		If boxes are unopened or unused, take no depreciation [40A]
41	Card tables [41]		
42	Cassette tapes [6, 6A]		See No. 6
43	Ceramic animals [43]	\$250 per item \$750 per claim	This category is intended for floor type items, such as elephants known as buffies.
44	Chandeliers [44]	\$1,500 per item \$3,000 per claim	
45	Chess sets [81]		See No. 81, game equipment.
46	Chests (ice, picnic, etc.) - Styrofoam [46] - Metal or plastic [46A]		
47	China (fine) [47]	\$3,000 per claim	To be fine china, a five-piece place setting must cost at least \$70. Also see No. 58 for crockery.
48	Clocks - Inexpensive - \$75 or less  - Expensive - more than \$75 [48B]  - Grandfather and Grandmother [48C]	\$750 per item \$3,000 per claim	The \$3,000 maximum per claim includes Grandfather and Grandmother clocks. Also see No. 3 and Note 1 for antique clocks.
49	Clothing, including shoes and belts (men, women, and children)  Military Clothing Items  Dress uniforms and class A jackets  T-shirts, underwear, socks, low quarter shoes, gym clothes, and towels (even if these items are colored to match the uniform)  All other uniform items authorized for wear	Per person per claim Ages 0 through 14, \$1,500 per person  Ages 15 and older \$3,500 per person  Military Clothing Items \$2,500 per military member	Sports clothing, camping clothing, shoes, belts, etc., are included. Clothing made of expensive material such as wool, leather, suede, i.e., coats, suits, jackets, and overcoats, should normally be depreciated at 10% per year. [49C]. See Note 11 for wrinkled clothing. See Note 10 for additional discussion on military clothing. [49D]. Also, see No. 164 for wedding gowns.
50	Christening outfit [50]	\$150 per item \$300 per claim	

51	<p>Collections and hobbies. Items that fit into a "collection" are items that traditionally are considered as a collection, such as stamps or coins. Additionally, items manufactured or created to be interrelated (i.e., the loss of or damage to one decreases the value of the total collection and the value of the individual item) may be considered a collection. For example, a series of sequentially numbered plates, or items designed to represent a historical period may represent a collection of items manufactured or created to be interrelated. The quantity of an item by itself is insufficient to place the items into the "collection" category. <b>[51]</b></p>	<p>\$4,000 per claim for all collections; Use per item maximums if indicated elsewhere on this chart</p>	<p>Do not place reasonable recreational items in the collection or hobby category unless the quantity clearly indicates a collection or hobby. Example, a set of golf clubs, two tennis rackets, etc., are not quantities which comprise a hobby or collection. If item is specifically addressed under another category, that other category will be used. See Item section for further discussion.</p> <p>Collectible items that are packaged in certain types of boxes can decrease in value if the box or packaging becomes damaged. As with antiques, there can be a wide variance of opinion as to the devaluation of the item if the package is damaged. Independent evidence will have to be presented or be available to prove the "loss of value." Each item with damaged packaging will have to be evaluated on an individual basis.</p>
52	Comforters <b>[98B]</b>		See No. 98, linens.
53	Compact discs <b>[6B, 6C]</b>		See No. 6.
54	Compasses <b>[54]</b>		
55	<p>Computers including laptops, CPU, monitor <b>[55]</b></p> <p>Printers (including photo printers), scanners, peripherals, palm pilots, Blackberry, iPods, MP3 players, portable GPS, and accessories <b>[55A]</b></p> <p>Computer software <b>[55B]</b></p>	<p>\$3,000 per claim</p>	<p>Software (including 5.25" and 3.5" floppy disks and CD-ROMs) and accessory equipment for the computer such as the printer, etc., are included in the maximum per claim. See No. 56 and 73.</p>
56	Copy machine <b>[56]</b>	\$750 per item	
57	Cosmetics (including perfume, toilet articles, medicines, soaps, etc.) <b>[57]</b>		<b>If boxes are unopened or unused, take no depreciation [57A]</b>
57.1	Crafts and craft supplies		<b>Also, See No. 61.</b>
58	<p>Crockery</p> <p>- Dishes, pottery, glassware, plastic ware <b>[58]</b></p>		Do not include fine china, crystal, or expensive cut glass in this category. Also see Nos. 47, 59, and 93.
59	Crystal <b>[59]</b>	\$4,000 per claim	Crystal items such as lamps and chandeliers will be considered under their respective specific categories and will not be counted in the maximum per claim for crystal. Expensive cut glass will be considered under this category. Also see Nos. 44, 58, 65 and 83.
60	Curtains <b>[60]</b>		Also see No. 68 for depreciation on curtain rods.

61	Decorations and crafts including supplies (holidays, birthday, etc.) [61]		
62	Dental equipment and instruments [62]	\$1,500 per claim	Dental books are not included, see No. 29.
63	Dentures [63]		Take no depreciation.
64	Desk and writing equipment (pen and pencil desk sets, fountain pens, etc.) [64]	\$100 per claim	If made of precious metal, take no depreciation. [64A]
65	Dishes [58]		See No. 58, crockery.
66	Dolls (decorator)	\$500 per item \$4,000 per claim if a collection. [66] If not a collection, include in No. 147 \$1,500 per claim maximum. [66A]	See No. 147 and No. 51
67	Drafting, mapping and sketching equipment [67]	\$500 per claim	
68	Drapes [68]	\$3,000 per claim	The curtain rods category includes related hardware. Include cornices in
	Drapery and curtain rods, venetian blinds [68A]		this category.
69	Dryers [70C under \$200, 70M over \$200]		See No. 70, electrical and gas appliances.
70	Electrical and gas items including all related accessories	\$1,500 per item except	Also see No. 137 for Hi-Fi and stereo systems and for tape recorders.
	- Minor-\$200 or less [70]		Also see No. 155 for video recorders.
	- Major-over \$200, except listed below	\$2,500 per item, \$5,000 per claim [70T]	See Note 2 for internal damage.
	- All televisions and home theater systems, washers, dryers, steam cleaners,	for satellite dishes, projection or plasma or high definition (HD) televisions	See No. 159 for carrier liability on washers. Depreciate television picture tubes 10% /year for first 3 years; thereafter 5%/year maximum of 75%
	Hot tubs, satellite dishes,		
	Pinball machines,		
	Dishwashers, spas, microwave ovens, copy/fax machines [If not listed elsewhere, then 70J]	Spas, or hot tubs (including all accessories)	
71	Elephants, ceramic [43]		See No. 43, ceramic animals.
72	Eyeglasses (including contact lenses) [72]		
73	Fax machine [73]	\$750 per item	When this item is not part of a computer (as a keyboard is) and stands alone, it falls under this category.
74	Fencing [113]		See No. 113, outdoor structures

75	Figurines [31, 111]		See Nos. 31 and 111.
76	Firearms [76]	\$2,000 per claim	
76-1	Fireplace insert/fireplace accessories		See 166, Fireplace insert/fireplaces accessories.
77	Flashlights [77]		
78	Foodstuffs (includes alcoholic beverages) [78]	\$500 per claim	<b>If unopened or unused, take no depreciation.</b> The maximum payment applies only to nonperishable foodstuffs lost or destroyed in shipment and to foodstuffs lost or destroyed at quarters due to power outage. See No. 2 also. A reasonable maximum allowable for foodstuffs shipped to a remote area or for foodstuffs destroyed at quarters in a natural disaster may be established by the Claims Chief of each Service based on the facts of each incident. [78A]
78.1	Fountains		See No. 169, Fountains.
79	Furniture (including brass/steel/chrome/cement furniture and water beds [79, 79A]  Metal shelving [79I]  Particle board furniture [79B, 79C]  Work benches, infant and children's, lawn, plastic, wicker, rattan, patio furniture, 2x4s and plywood (if stored inside) [79B, 79C, 79D, 79E, 79F])	\$3,000 per item  A sectional sofa, dining room table and chair set, or schrank is considered one item regardless of the number of pieces.	This category includes antique furniture. Take no depreciation on antique furniture [79G, 3A] or expensive solid wood furniture [79G] such as cherry, walnut, teak, rosewood, oak, etc., except for replacement of fabric. Do not confuse wood with finishes, stains, veneers, etc. The \$3000 per item limit includes water bed frames and parts.
80	Furs [80]	\$1,500 per item \$3,000 per claim	
81	Game equipment (poker chips, checker sets, backgammon sets, chess, etc.) [81]	\$500 per claim	This category includes backgammon and similar sets, as distinguished from children's toys and games.
82	Garden equipment (all implements to keep up		Also see No. 79 for lawn furniture.
	Lawns and yards including lawn mowers, garden carts, etc) [82]		
	Garden and lawn decorations (statues, bird baths, sun dials, gazing balls, etc) [82A]		
83	Glassware (including Pyrex)		See Nos. 47, 58, and 59.
84	Hairpieces		See No. 165, wigs.

85	Hampers (wicker or plastic)		<b>[85]</b>
86	Handbags and purses (leather or fabric) <b>[86]</b> \$150 or less  Over \$150 <b>[86A]</b>	\$1,000 claim	
87	Hearing aids <b>[87]</b>		
88	Hi-Fi /Stereo systems <b>[137]</b>		See No. 137, stereo items.
89	Hobbies or collections <b>[51]</b>		See No. 51, collections and hobbies.
90	Housekeeping items (mops brooms, pails, closet racks, etc.) <b>[90]</b>  Cleaning supplies (detergents, etc) <b>[90A]</b>  Ironing boards <b>[90B]</b>		This category includes common household items which do not fit into other, more specific categories.  If items/boxes/containers are unopened or unused, take no depreciation.
91	Irons (electric or steam) <b>[70]</b>		See No. 70, electrical and gas appliances.
92	Jewelry - Costume <b>[92]</b>  - Expensive <b>[92A]</b>	\$1,000 per item \$4,000 per claim	Expensive jewelry is jewelry made substantially of gold, silver, precious stones, diamonds, pearls, or other precious metals or gems and should not be depreciated.
93	Kitchen utensils (pots, pans, knives, etc.)  - Heavy aluminum, copper, Corning ware, cast iron, stainless steel, etc. <b>[93]</b>  - Small metal kitchen step ladder <b>[93A]</b>  - Other items/gadgets <b>[93B]</b>		All long lasting kitchen tools should be considered in the 5%/50% category.  Items such as potato peelers, cake cooling racks, ice picks, bowl scrapers, or other items described in advertisement as kitchen gadgets should be considered in the 20%/75% category.
94	Ladders (does not include kitchen step ladders) <b>[94]</b>	\$250 per item	
95	Lamps (including sunlamps) - Lamps <b>[95]</b>  - Lampshades <b>[95A]</b>	\$500 per item	The higher rate applies when lampshades are claimed separately. However, if shades are made of glass of any type, apply 5% depreciation.
96	Laser discs <b>[156A]</b>		See No. 156.
97	Lawn mowers <b>[82, 82A]</b>		See No. 82, garden equipment.
98	Linens - Fine, expensive <b>[98]</b>  - Quilts, comforters, blankets, duvets  - Electric blankets <b>[98C]</b>  - Ordinary household items (such as sheets, towels, tablecloths, bath mats, pillowcases) <b>[98D]</b>  <b>Bed in a Bag [98E]</b>	\$400 per item  \$2,000 per claim	Consider hand-woven, crocheted, or heirloom items as expensive linens.  Apply these maximums when value is established for hand sewn items Otherwise award reasonable replacement for other fine linens.
99	Lighters (cigar, cigarette, etc.)		
100	Lighting supplies (globe domes, electric candlesticks or candelabra, etc.) <b>[100]</b>		These items are payable only when they belong to the claimant and have not lost their character as personal property by being affixed to real property.

101	Luggage (all types including footlockers) <b>[101]</b>		See Note 12 for replacement of sets.
102	Marble (all items including bookends, table tops and miscellaneous furniture items)		The amount of depreciation on marble contained in furniture may be varied from other types of furniture, based on its quality, etc. Professional examination will indicate whether the item is imitation marble, alabaster, soapstone, or other material. See No. 95 for item maximum for marble lamp. See No. 79 for item maximum for furniture items.
103	Material (including yarn goods, fabrics, and yarn) <b>[103]</b>		Does not change existing Services or Industry depreciation rates on fabric when an item of furniture is reupholstered. (surplus, bulk)
104	Mattresses (including box springs) <b>[21]</b>		See No. 21, bedding.
105	Medical equipment and instruments – Professional <b>[105A]</b> Medical equipment and instruments – Personal <b>[105B]</b>	\$1,500 per claim \$3,000 per claim	Medical books are not included, see No. 29.  Examples of Personal are crutches, walkers, manual wheel chair, canes etc.
106	Memorabilia (including snapshots, snapshot albums, baby albums, scrapbooks, souvenir album, emblems, award plaques, trophies, movie film, photographic slides etc.) <b>[106]</b>	\$1,000 per claim	Exclude scenic slides and wedding albums from this category. For snapshots and slides, use cost of film and processing, or new prints from negatives. Photographic Portraits and Professional Pictures – Liability is the lesser of the following: (1) Cost of restoration, (2) Cost of new prints from negatives or prints, or (3) Cost of retaking if negatives are not available. Also see No. 51 if quantity indicates a hobby or collection. Also see No. 163 for wedding albums. See Nos. 111 and 114.
107	Microscopes, telescopes - Inexpensive - \$100 or less <b>[107]</b>	\$500 per item \$1,500 per claim	Also see No. 24 for binoculars.
	- Expensive-more than \$100 <b>[107A]</b>		
108	Mirrors (including frames) <b>[108]</b>		Mirrors which are integral parts of furniture items are depreciated at the same rate as those items.
109	Mobile homes <b>[109]</b>		Value the item based on comparable values in the area.
110	Musical instruments - Pianos, organs, player pianos, harps <b>[110, 110A]</b>	\$5,000 per claim	This category includes amplifiers and accessories.
	- Other musical instruments under \$100 <b>[110B, 110C]</b>	\$1,000 per item \$3,000 per claim	
	- Other musical instruments \$100-250 <b>[110D]</b>		
	- Other musical instruments over \$250 including electric/electronic key boards <b>[110E]</b>		

111	Objects of art (sculptures and other unique items) [111]	\$1,000 per item \$4,000 per claim	This category does not include paintings or other items specifically addressed in another rule or category. See Note 7 regarding estimates of repair. See Nos. 31 and 114. Items proper for this category will require a higher level of substantiation of value, which should be in the form of a purchase receipt, a dealer appraisal, and proof of ownership. See Note 14.
112	Office furnishings and personal office supplies [112]	\$100 per item \$1,000 per claim	This category includes radios, paintings, plants, etc., lost from the workplace.
113	Outdoor structures [113]	\$500 per claim	This category includes fences, storage sheds, and swing sets, bird feeders/houses, Chiminea (medium/tall clay fire places for patios), metal outdoor fire pots/pits for patios, and 2x4s and plywood if stored outside.
114	Paintings and pictures (including oil paintings, signed and numbered art, etchings, hand reproduced pictures, lithographic prints, frames and glass, etc.)	\$1,000 per item \$3,000 per claim	<b>Either depreciate the current/new replacement price or use the local fair market value (FMV).</b>  See No. 106 for professional photographs/pictures/portraits.
	- Posters (framed or unframed) [114B]	\$250 per item \$1,000 per claim	
	Pictures/frames/glass displayed on flat surface such as a desk or table [114C]	\$100 per item \$1,000 per claim	
115	Pen and pencil sets [64, 64A]		See No. 64, desk and writing equipment.
116	Pets (including tropical fish) [116]	\$250 per pet \$750 per claim (which includes supplies)	This category is primarily intended for quarters' losses. Do not pay claims for pets lost or injured in shipment.
	- Pet supplies (e.g., food/water dish, kennel, cage, leash, collar, etc.) [116A]		
117	Phonograph records -Records [6D] -Compact discs [6B, 6C] -Tapes [6, 6A]		See No. 6
118	Photographic equipment and Supplies (cameras, video and digital projectors, memory cards/sticks, screens, lenses, etc.)	\$2,000 per claim for all photography equipment and accessories	Also see No. 155 for video cameras and accessories.
	- \$200 and under [118,]		
	- Over \$200 [118A]		
119	Pillows [21A, 21B]		See No. 21, bedding
120	Pipes, smoking (including pouches) [120]		
121	Pool and Billiard Tables [121]	\$1,500 per	Take no depreciation on expensive solid

		item	wood pool tables. <b>[121A]</b>
122	Pots and pans <b>[93]</b>		See No. 93, kitchen utensils
123	Professional equipment <b>[123]</b>	\$1,500 per claim	Also see Nos. 62 and 105 for dental and medical equipment and instruments.
124	Quilts <b>[98A]</b>		See No. 98, linens.
125	Radios <b>[70 under \$200, 70J over \$200]</b>		See No. 70, electrical and gas appliances.
126	Razors (other than electric) <b>[126]</b> Razors (electric) [70]		Also see No. 70 for electric razors.
127	Refrigerators <b>[70E under \$200, 70O over \$200]</b>		See No. 70, electrical and gas appliances.
128	Rugs - Under \$500 <b>[128, 128A, 128B, 128G]</b>	\$2,000 per item \$4,000 per claim	
	- \$500-\$999 <b>[128F, 128H]</b>		
	- \$1000- or more <b>[128I]</b>		
129	Screens, fireplace and accessories (room dividers, folding screens, etc.) <b>[129]</b>	\$500 per item \$1,000 per claim	Also see Nos. 111 and 114 for items considered to be more artistic than functional.
130	Scissors, shears (other than electric) <b>[130]</b>		Also see No. 70 for electric clippers, etc.
131	Sewing machines (manual) <b>[131]</b>  Sewing accessories such as thread, needles, foot pedals, pin cushions, etc <b>[131A]</b>  Quilt frames, knitting machines, weaving looms and all related accessories (manual) <b>[131B]</b>	\$1,000 per item \$2,000 per claim	Also see No. 70 for electric sewing machines, knitting machines, weaving looms, etc.
132	Silver and metal flatware and hollowware and tea sets -Silver plate, gold plate, pewter, stainless steel, copperware, bronze ware <b>[132]</b>		Take no depreciation on sterling silver or fine pewter. For sterling silver flatware, apply a \$75 per item maximum <b>[132A]</b> . For sterling silver serving pieces, apply a \$200 per item maximum <b>[132B]</b> .
	- Sterling silver and fine pewter <b>[132C]</b>	\$5,000 per claim	.
133	Slip covers <b>[133]</b>		
134	Sporting, Fitness and Exercise Equipment and Supplies (including treadmills, bar bells, weight benches, stationary bikes, basketball, baseball, football, croquet, bowling, badminton,	\$2,500 per claim	Take no depreciation on unopened or unused boxes of golf balls or canisters of tennis balls <b>[134B]</b> . Also see No. 37 for camping equipment.
	Volleyball, skiing, tennis, scuba, golf bags, clubs and cart, fishing equipment, sky diving parachutes, hang glider saddles and equestrian accessories, etc.		

135	Stationery [135]		If boxes are unopened or unused, take no depreciation. [135A]
136	Stenotype machines [136]		
137	Stereo items, home theater sound systems, and accessories	\$1,000 per item \$4,000 per claim EXCEPT \$1,500 per item for home theater system	The maximum per claim includes styli, dust covers, tape recorders, speakers, amplifiers, turntables, CD players, cassette players, etc. See Note 2 for internal damage and Note 12 for replacement of sets. Also see No. 6 for tapes and compact discs, and No. 155 for video recorders.
137.1	Storage containers		See No. 167, Storage containers.
138	Storage sheds [113]		See No. 113, outdoor structures.
139	Stuffed animals [139]		
140	Swing Sets [113]		See No. 113, outdoor structures.
140.1	Swords, professional military {140.1A} Swords, personal {140.1B}		See No. 170, Swords.
141	Tapes [6, 6A, 156]		See No. 6 and 156.
141.1	Tapestry		See No. 168, Tapestry.
142	Taxidermy items [142]	\$500 per claim	This category includes mounted deer heads, fish, etc.
143	Television sets [70, 70J, 70T]		See No. 70, electrical and gas appliances.
144	Telephones, answering machines, beepers, and telecommunication devices for the deaf, and accessories [144]  <b>Cell phones [144A]</b>	\$500 per claim	
145	Thesis and lecture notes [145]		Compensation is limited to the cost of materials only.
146	Tools, tool chests and toolboxes - Manual tools, not in a vehicle [146]	\$1,500 per claim	See No. 94 for ladders. Emergency tools are those types of tools generally locked in a vehicle trunk which are reasonable or useful for emergency road repair. Related emergency
	-Power tools, including air tools, not in a vehicle [146A]	\$1,500 per claim	equipment such as flares, tow ropes, fire extinguishers, first aid kits, trouble lights, battery jumper cables, etc., are
	- Tool chests and toolboxes, not in a vehicle [146B]	\$500 per claim	considered as emergency tools. A toolbox appropriate for shipment or storage in a vehicle is a small portable
	- Emergency tools and toolboxes shipped in a vehicle [146C - manual, 146D – power]	\$200 per claim	toolbox as distinguished from a tool chest. The maximum per claim for emergency tools and tool boxes in vehicles is included in the maximum
	- Emergency tools and toolboxes otherwise in a vehicle [146E - manual, 146F - power] - Non-emergency tools in car, not shipped [146G-manual, 146H-power]	\$400 per claim	for No. 7. Exceptions may be made as to the amounts and types of tools considered as emergency tools in overseas areas where POV tools are not readily available or if the claimant is not authorized a household goods shipment. See Note 9 for lifetime guarantees [146I].
147	Toys---radio-controlled cars, planes, boats, etc.; tricycles; wagons; Electronic games (this includes	\$1,500 per claim	Also see No. 23 for bicycles, No. 81 for checker sets and game equipment, No. 139 for stuffed animals. Dolls that are considered as a decoration rather than a

	all Nintendo, PlayStation, Game Cube, Xbox, Atari, and Sega Genesis game systems and cartridges and discs, and all handheld “systems” such as Gameboys <b>[147]</b>  Electronic games in vehicle non-shipment <b>[147C]</b>	\$250 per claim	toy to be played with (e.g., porcelain dolls) will be depreciated 5% a year (see No. 66 for M/A).
	- Other children's games and toys (including play dolls) <b>[147A]</b>		
148	Trailers (vehicle, motorcycle, boat, etc)		Either depreciate the current/new replacement price or use the local fair market value (FMV).
149	Trains (electric) - <b>\$200 or less [149]</b> - <b>Over \$200 [149A]</b>	\$1,500 per claim	See No. 70, electrical and gas appliances. See Collections.
150	Tricycles <b>[147A]</b>		See No. 147, toys.
151	TV trays <b>[151]</b>		
152	Typewriters <b>[152](manual)</b>	\$750 per item	See No. 55 for computers and word processors. See No. 70 for electric
153	Umbrellas <b>[153]</b>		
154	Vacuum Cleaners <b>[70B, 10L]</b>		See No. 70, electrical and gas appliances. See Note 9 for lifetime guarantees.
155	Video recorders, video cameras, DVD players/recorders and all related accessory equipment <b>[155]</b>	\$1,000 per item \$2,500 per claim	Also see No. 156 for video tapes. See No. 147 for software game systems and cartridges. Accessory equipment for video recorders and cameras are included in the maximum per claim.
156	Video recordings (blank and commercial) - Video tapes <b>[156]</b>  - <b>DVDs [156B]</b>  <b>DVDs in vehicle non shipment [156 C]</b>	\$3,000 per claim for all video recordings          \$150 per claim	
157	Wagons (children's) <b>[147A]</b>		See No. 147, toys.
158	Wall units		See No. 79, furniture.
159	Washers <b>[70H, 70R]</b>		See No. 70, electric and gas appliances.
160	Wastebaskets - Metal <b>[160]</b>  - Plastic <b>[160A]</b>		
161	Watches - Inexpensive - \$100 or less <b>[161, 161A]</b>  - Expensive – more than \$100 <b>[161B]</b>	\$500 per item	
162	Waterbeds		See Nos. 79 and 21.
163	Wedding albums and/or videos <b>[163]</b>	\$1,500 per claim	Take no depreciation.
164	Wedding gowns <b>[164]</b>	\$1,000 per claim	
165	Wigs (including hairpieces) - Under \$100 <b>[165]</b>	\$500 per claim	

	- \$100-\$250 <b>[165A]</b>		
	- \$250 or more <b>[165B]</b>		
166	Fireplace insert accessories		See No. 76.1
167	Storage containers such as plastic bins, tubs, Totes, etc.		See No. 137.1.
168	Tapestry		See No. 141.1. Either depreciate the current/new replacement price or use the local fair market value (FMV).
169	Fountains (indoor or outdoor)		See No. 78.1.
170	Swords (professional/military)		See No. 140.1. Take no depreciation on Swords (professional/military).
	Swords (personal)		