

ALLOWANCE LIST--DEPRECIATION GUIDE

The following rates of depreciation are established as guides and will be used following the principles set forth in DAO 203-17. The rates set forth will apply when the item has been subjected to average usage. In cases where evidence established that the item has been subjected to less than average usage or more than average usage, these rates of depreciation should be reduced or increased in the sound discretion of the approving or settlement authority.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
1	Air Conditioners	**	**	**		See No. 70, electrical and gas appliances.
2	Alcoholic Beverages				Include in maximum of No. 78	Alcoholic beverages will be included in the M/A in shipment and quarters.
3	Antiques (other than furniture)				\$1,000 per item \$5,000 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	10% 1st yr., 5% each succeeding year		75		
5	Artificial flowers and fruits		25			
6	Audio recordings (Blank and commercially recorded)				\$3000 per claim	M/A for CDs from a vehicle is \$120. M/A for cassette tapes from a vehicle is \$60. In both instances, these maximums will be included in M/A per claim of No. 7.
	- Cassette/reel to reel tapes	10		50		
	- CDs		10			
	- Phonograph records	10		50		

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
7	Automobiles and all motor vehicles including, recreational vehicles, trailers, motorcycles, ATV (3 and 4 wheel), go-carts, etc.		varies		\$ 500 per claim except \$20,000 per vehicle during transport	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. Also see No. 109 for mobile homes.
8	Automobile batteries	20		75	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 convertible tops, seat and floor coverings, inside door panels, roof, and other fabric covered interior parts.	20 on vehicles manufactured prior to 1980		75	Include in maximum of No. 7 or No. 14	
		10 on vehicles manufactured after 1980		75		
10	Automobile paint jobs	10		75	\$2000 per vehicle. Include in maximum of No. 7	On complete paint jobs, depreciate both labor and material. On minor paint jobs, do not depreciate labor or material. The allowance for pinstriping, 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 pinstriping, decals, and paint jobs.

2/3's

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
11	Automobile radios, tape players, telephones, auto alarms, and accessories	10		75	\$750 per claim. Include in maximum of No. 7	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 tires	30		75	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 internal and external working parts such as transmission/ engine, mufflers, exhaust systems, shocks, etc.	20		75	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, wheels, etc.
14	Automobile spare parts	10		75	\$1000 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.
15	Baby bassinets, carriages, child's car seat, play pens, infant carriers, strollers	10		75		Also see No. 79 for infant furniture.
16	Bags, fabric or plastic (clothes, shoes)	20		75		Also see No. 101 for luggage.
17	Barbecue grills (including Hibachi pots)	10		75		

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
18	Barber equipment (electric razors, shears, clippers, scissors)	10		75		
19	Baskets - Metal	10		75		
	Wicker or plastic	20		75		
20	Bathroom scales	10		75		
21	Bedding					Also see No. 98 for linens and Note 3.
	- Mattresses (including waterbed mattresses)/Box springs	5		75		
	- Feather Pillows	5		75		
	- Other pillows	10		75		
	- Mattress cover pads	20		75		
22	Bedspreads	**	**	**		See No. 98, linens.
23	Bicycles	10		75	\$750 per item	The maximum payment includes all accessories. Also see No. 147 for tricycles.
24	Binoculars	5		50	\$350 per item \$1500 per claim	Also see No. 107 for microscopes and telescopes.
25	Blankets - electric	**	**	**		See No. 98, linens.
26	Boats & motors including outboard motors, speed racers, jet skis		varies		\$2500 per claim except \$15,000 per claim in shipment	Use local used boat retail values. There is no maximum allowance on houseboats in shipment; however, only boats used as living quarters prior to shipment would be considered houseboats.
	- Houseboats		varies			
27	Boating equipment and supplies (exclusive of motors)	20		75	\$500 per claim	
28	Bookends		10			

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
29	Books				\$3000 per claim for all books	This category does not include lecture notes and theses, see No. 145. Medical, dental, legal, and other professional books are included. Consider a lesser rate of depreciation on encyclopedias or texts if these are kept up to date with current supplements. Large sets of bound classics may be considered collections; see No. 51.
	- Bibles and bound classics	5		25		
	- Encyclopedias, cookbooks, how-to books, textbooks and similar works	20		75		
	- Other hard-cover nonfiction	10		50		
	- Fiction, paperbacks, and magazines		50			
30	Boxes (jewelry, cigarette, music, etc.)	5		75		Items such as "Russian hand painted" boxes will be considered under the objects of art category.
31	Bric-a-brac (all types)		10			This category includes inexpensive figurines, sculptures, and ornamental or sentimental items as distinguished from expensive objects of art; also see Nos. 51 and 111. Items such as vases, wall hangings, brassware, candlesticks, and items of a similar nature that exceed \$100 may be considered under Nos. 59 or 111, if they are more appropriate.
32	Briefcases	5		75		
33	Brushes (hair, clothes, etc.)	20		75		
34	Calculators (including adding machines)	10		75		Also see No. 112 for office furnishings.
35	Camel saddles (footstools)	5		75		
36	Cameras and photographic equipment	***	***	***		See No. 118, photographic equipment.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
37	Camping equipment and supplies (including tents, sleeping bags, back packs, shovels and other tools, lanterns, etc)	10		75	\$2500 per claim	Camping cutlery is included in this category. Camping clothing is not included in this category, see No. 49.
38	Candles (decorative)		25		\$100 per item \$500 per claim	
39	Cards (greeting-including Xmas and other religious cards)		50			If boxes are unopened or unused, take no depreciation.
40	Cards (playing)		25			If boxes are unopened or unused, take no depreciation
41	Card tables	10		50		
42	Cassette tapes	**	**	**		See No. 6
43	Ceramic animals		20		\$250 per item \$750 per claim	This category is intended for floor type items, such as elephants known as buffies.
44	Chandeliers				\$1500 per item \$3000 per claim	
45	Chess sets	**	**	**		See No. 81, game equipment.
46	Chests (ice, picnic, etc.)					
	- Styrofoam		50			
	- Metal or plastic	10		75		
47	China (fine)				\$3000 per claim	To be fine china, a five piece place setting must cost at least \$70. Also see No. 58 for crockery.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
48	Clocks - Inexpensive - \$75 or less	10		75	\$750 per item \$3000 per claim	The \$3000 maximum per claim includes Grandfather and Grandmother clocks. Also see No. 3 and Note 1 for antique clocks.
	- Expensive - more than \$75	5		75		
	- Grandfather and Grandmother	5		50	\$1500 per item	
49	Clothing, including shoes and belts (men, women, and children)	30% 1st year, 10% each succeeding year		75	Per person per claim Ages 0 thru 14, \$1500 per person Ages 15 and older, \$3500 per person	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.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
50	Christening outfit		20		\$150 per item \$300 per claim	
51	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 - that is, 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.	Use rate indicated for individual, items elsewhere on this chart, otherwise use 10% flat rate.			\$4000 per claim for all collections Use per item maximums if indicated elsewhere on this chart	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.
52	Comforters	**	**	**		See No. 98, linens.
53	Compact discs	**	**	**		See No. 6.
54	Compasses	5		50		

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
55	Computers, i.e., CPU monitor, keyboard, computer peripherals(to include mouse, modem, printer); word processor, fax machine when part of computer hardware, and accessory equipment.	10		75	\$4000 per claim	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 10%/75% depreciation and the maximum per claim. See No. 56 and 73.
56	Copy machine	10		75	\$750 per item	
57	Cosmetics (including perfume, toilet articles, medicines, soaps, etc)		50			If boxes are unopened or unused, take no depreciation.
58	Crockery - Dishes, pottery, glassware, plasticware		20			Do not include fine china, crystal, or expensive cut glass in this category. Also see Nos. 47, 59, and 93.
59	Crystal				\$4000 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	10		75		Also see No. 68 for depreciation on curtain rods.
61	Decorations (Christmas, birthday, etc.)		25			
62	Dental equipment and instruments		10		\$1500 per claim	Dental books are not included, see No. 29.
63	Dentures					Take no depreciation.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
64	Desk and writing equipment (pen & pencil desk sets, fountain pens, etc.)	10		75	\$100 per claim	If made of precious metal, take no depreciation.
65	Dishes	**	**	**		See No. 58, crockery.
66	Dolls (decorator)	5		75	\$500 per item \$4000 per claim if a collection. If not a collection include in No. 147, \$1500 per claim maximum.	See No. 147 and No. 51
67	Drafting, mapping and sketching equipment	5		50	\$500 per claim	
68	Drapes	10		75	\$3000 per claim	The curtain rods category includes related hardware. Include cornices in this category.
	Drapery & curtain rods, venetian blinds	5		75		
69	Dryers	**	**	**		See No. 70, electrical and gas appliances.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
70	Electrical and gas appliances - Minor-\$200 or less	10		75	\$1500 per item, except \$2500 per claim for satellite dishes, projection televisions, spas, hot tubs	Also see No. 137 for Hi-Fi and stereo systems and for tape recorders. Also see No. 155 for video recorders. See Note 2 for internal damage. Depreciate television picture tubes 10% per year for the first three years and 5% per year thereafter up to a maximum of 75%.
	- Major-over \$200, except listed below	5		75		
	- Televisions, washers, dryers, hot tubs, satellite dishes, pinball machines, dishwashers, spas	10		75		
71	Elephants, ceramic	**	**	**		See No. 43, ceramic animals.
72	Eyeglasses (including contact lenses)	5		75		
73	Fax machine	10		75	\$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	**	**	**		See No. 113, outdoor structures.
75	Figurines	**	**	**		See Nos. 31 and 111.
76	Firearms	5		50	\$2000 per claim	Take no depreciation if the firearm is of a type which would normally increase in value.
77	Flashlights	20		75		
78	Foodstuffs (includes alcoholic beverages)	varies			\$500 per claim	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.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
79	Furniture, (including brass furniture, cement furniture, water beds, and shelving)	5		50	\$3000 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 or expensive, solid wood furniture 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. Consider each wall unit under this category as one item. For furniture containing marble see No. 102. See Notes 1, 3, and 12. Infant furniture includes such items as cribs, youth beds, etc.
	Particle board furniture Work benches and infant, lawn, plastic, wicker, rattan, and patio furniture	10		75		
80	Furs	5		40	\$1500 per item \$3000 per claim	
81	Game equipment (poker chips, checker sets, backgammon sets, chess, etc.)		25		\$500 per claim	This category includes backgammon and similar sets, as distinguished from children's toys and games.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
82	Garden equipment (all implements to keep up lawns and yards including lawn mowers)	10		75		Also see No. 79 for lawn furniture.
83	Glassware (including Pyrex)	**	**	**		See Nos. 47, 58, and 59.
84	Hairpieces	**	**	**		See No. 165, wigs.
85	Hampers (wicker or plastic)	10		75		
86	Handbags and purses (leather or fabric)	20		75	\$1000 claim	
87	Hearing aids	5		75		
88	Hi-Fi /Stereo systems	**	**	**		See No. 137, stereo items.
89	Hobbies or collections	**	**	**		See No. 51, collections and hobbies.
90	Housekeeping items (mops brooms, ironing boards, pails, closet racks, etc.)	10		75		This category includes common household items which do not fit into other, more specific categories.
91	Irons (electric or steam)	**	**	**		See No. 70, electrical and gas appliances.
92	Jewelry - Costume	10		75	\$1000 per item	Expensive jewelry is jewelry made substantially of gold, silver, precious stones, diamonds, pearls, or other precious metals or gems and should not be depreciated.
	- Expensive				\$4000 per claim	

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
93	Kitchen utensils (pots, pans, knives, etc.) - Heavy aluminum, copper, corningware, cast iron, stainless steel, etc.	5		50		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.
	- Small metal kitchen step ladder	5		75		
	- Other items	20		75		
94	Ladders (does not include kitchen step ladders)	5		75	\$250 per item	
95	Lamps (including sunlamps) - Lamps	5		75	\$500 per item	The higher rate applies when shades are claimed separately. However, if shades are made of glass of any type, apply 5% depreciation. For lamps with marble bases, see No. 102.
	- Lampshades	10		75		
96	Laser discs	**	**	**		See No. 156.
97	Lawn mowers	**	**	**		See No. 82, garden equipment.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
98	Linens				\$400 per item \$2000 per claim	Consider handwoven, 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.
	- Fine, expensive	5		50		
	- Quilts, comforters, blankets	5		75		
	- Electric blankets	10		75		
	- Ordinary household items (such as sheets, towels, tablecloths, bath mats, pillowcases, bedspreads)	20		75		
99	Lighters (cigar, cigarette, etc.)	20		75		
100	Lighting supplies (globe domes, electric candlesticks or candelabra, etc.)	5		75		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)	5		75		See Note 12 for replacement of sets.
102	Marble (lamps, tabletops, etc.)				For per item and per claim maximums, see specific categories	The amount of depreciation on marble contained in furniture may be varied from other types of furniture, based on its quality, etc. Under appropriate circumstances, it may be determined that no depreciation be taken on the marble. Examination will indicate whether the item is imitation marble, alabaster, soapstone, or other material.
103	Material (including yard goods and yarn)		10			

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
104	Mattresses (including boxsprings)	**	**	**		See No. 21, bedding.
105	Medical equipment and instruments		10		\$1500 per claim	Medical books are not included, see No. 29.
106	Memorabilia (including snapshots, snapshot albums, baby albums, scrapbooks, souvenir album, emblems, award plaques, trophies, movie film, photographic slides etc.)				\$1000 per claim	Exclude scenic slides and wedding albums from this category. Use \$.50 per slide or print as a rule of thumb cost. Also see No. 51 if quantity indicates a hobby or collection. Also see No. 163 for wedding albums.
107	Microscopes, telescopes - Inexpensive - \$100 or less	10		75	\$500 per item \$1500 per claim	Also see No. 24 for binoculars.
	- Expensive-more than \$100	5		75		
108	Mirrors (including frames)	5		75		Mirrors which are integral parts of furniture items are depreciated at the same rate as those items.
109	Mobile homes	varies				Value the item based on comparable values in the area.
110	Musical instruments - Pianos, organs, player pianos, harps	5		75	\$5000 per claim	This category includes amplifiers and accessories.
	- Other musical instruments under \$100	20		75	\$1500 per claim	
	- Other musical instruments \$100-250	10		75		
	- Other musical instruments over \$250	5		75		

No.	Item	% Depreciation			Maximum Payment	Discussion
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111	Objects of art (sculptures, figurines, etc.)				\$1000 per item \$4000 per claim	This category does not include paintings; see No. 114. As a rule of thumb, figurines less than \$100 should be considered bric-a-brac, unless the quality of the figurine (i.e., Hummel or Kaiser) indicates otherwise.
112	Office furnishings	10		75	\$75 per item \$200 per claim	This category includes calculators, radios, paintings, plants, etc., lost from the workplace.
113	Outdoor structures	10		75	\$500 per claim	This category includes fences and storage sheds.
114	Paintings and pictures including frames, photographic portraits, etchings, hand reproduced pictures, lithographic prints, etc.)		10		\$1000 per item \$3000 per claim	Take no depreciation on paintings having a value in excess of \$1000 each.
	- Posters (framed or unframed)		25		\$250 per item \$1000 per claim	
115	Pen and pencil sets	**	**	**		See No. 64, desk and writing equipment.
116	Pets (including tropical fish) - Pet supplies (e.g., food/water dish, kennel, cage, leash, collar, etc.)	20		75	\$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. Do not depreciate pets.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
117	Phonograph records - Records - Compact discs - Tapes	**	**	**		See No. 6.
118	Photographic equipment (cameras, screens, lenses, projectors, etc.) - Inexpensive-\$100 or less	10		75	\$2000 per claim for all photography equipment and accessories	Also see No. 155 for video cameras and accessories.
	- Expensive-more than \$100	5		75		
119	Pillows	**	**	**		See No. 21, bedding.
120	Pipes, smoking (including pouches)	20		75		
121	Pool Tables	5		50	\$1500 per item	Take no depreciation on expensive solid wood pool tables.
122	Pots and pans	**	**	**		See No. 93, kitchen utensils.
123	Professional equipment	5		75	\$1500-per claim	Also see Nos. 62 and 105 for dental and medical equipment and instruments.
124	Quilts	**	**	**		See No. 98, linens.
125	Radios	**	**	**		See No. 70, electrical and gas appliances.
126	Razors (other than electric)	5		75		Also see No. 70 for electric razors.
127	Refrigerators	**	**	**		See No. 70, electrical and gas appliances.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
128	Rugs - Under \$500	10		75	\$2000 per item \$4000 per claim	
	- \$500-\$999	5		50		
	- \$1000- or more	2		25		
129	Screens, fireplace and accessories (room dividers, folding screens, etc.)	5		75	\$500 per item \$1000 per claim	Also see Nos. 111 and 114 for items considered to be more artistic than functional.
130	Scissors, shears (other than electric)	5		75		Also see No. 70 for electric clippers, etc.
131	Sewing machines (other than electric)	5		75		Also see No. 70 for electric sewing machines, etc.
132	Silver and metal flatware and hollowware - Silverplate, goldplate, pewter, stainless steel, copperware, bronzeware		20		\$2000 per claim	Take no depreciation on sterling silver. For sterling silver flatware, apply a \$75 per item maximum. For sterling silver serving pieces, apply a \$200 per item maximum. Consider fine pewter as sterling silver.
	- Sterling silver and fine pewter				\$5000 per claim	

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
133	Slip covers	10		75		
134	Sporting equipment and supplies (including basketball, baseball, football, croquet, bowling, badminton, volleyball, skiing, tennis, scuba, golf equipment, fishing equipment, sky diving parachutes, hang glider saddles and equestrian accessories, etc.)	10		75	\$2500 per claim	Take no depreciation on unopened or unused boxes of golf balls or canisters of tennis balls. Also see No. 37 for camping equipment.
135	Stationery		50			If boxes are unopened or unused, take no depreciation.
136	Stenotype machines	5		75		
137	Stereo items and accessories	10		75	\$1000 per item \$4000 per claim	The maximum per claim includes styli, dust covers, tape recorders, speakers, amplifiers, turntables, 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.
138	Storage sheds	**	**	**		See No. 113, outdoor structures.
139	Stuffed animals	10		50		
140	Swing Sets	**	**	**		See No. 113, outdoor structures.
141	Tapes	**	**	**		See No. 6 and 156.
142	Taxidermy items		25		\$500 per claim	This category includes mounted deer heads, fish, etc.
143	Television sets	**	**	**		See No. 70, electrical and gas appliances.

No.	Item	% Depreciation			Maximum Payment	Discussion
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144	Telephones and telephone answering machines, telecommunication devices for the deaf	10		75	\$500 per claim	
145	Theses and lecture notes					Compensation is limited to the cost of materials only.
146	Tools, tool chests and toolboxes - Manual tools, not in a vehicle	5		50	\$1500 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 equipment such as flares, tow ropes, fire extinguishers, first aid kits, trouble lights, battery jumper cables, etc., are considered as emergency tools. A toolbox appropriate for shipment or storage in a vehicle is a small portable toolbox as distinguished from a tool chest. The maximum per claim for emergency tools and tool boxes in vehicles is included in the maximum 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.
	-Power tools, including air tools, not in a vehicle	5		75	\$1500 per claim	
	- Tool chests and toolboxes, not in a vehicle	5		75	\$500 per claim	
	- Emergency tools and toolboxes shipped in a vehicle	see above		see above	\$200 per claim	
	- Emergency tools and toolboxes otherwise in a vehicle	see above		see above	\$400 per claim	

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
147	Toys---radio-controlled cars, planes, boats, etc.; tricycles; wagons; electronic games (this includes Nintendo, Atari, Sega Genesis game systems and cartridges, and handheld Gameboys)	20		75	\$1500 per claim	Also see No. 23 for bicycles, No. 81 for checker sets and game equipment, No. 138 for stuffed animals, and No. 148 for electric trains. Dolls that are considered as a decoration rather than a toy to be played with (e.g., porcelain dolls) will be depreciated 5% a year (see No. 65 for M/A).
	- Other children's games and toys (including play dolls)		50			
148	Trailers (house, boat)	**	**	**		See Nos. 7, 27, and 109.
149	Trains (electric)	**	**	**		See No. 70, electrical and gas appliances.
150	Tricycles	**	**	**		See No. 147, toys.
151	TV trays	10		75		
152	Typewriters	5		75	\$750 per item	See No. 55 for computers and word processors.
153	Umbrellas	20		75		
154	Vacuum Cleaners	**	**	**		See No. 70, electrical and gas appliances. See Note 9 for lifetime guarantees.
155	Video recorders, video cameras and accessory equipment	10		75	\$1000 per item \$2500 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)				\$3000 per claim	
	- Video tapes	10		50		
	- Laser discs		10			
157	Wagons (children's)	**	**	**		See No. 147, toys.

No.	Item	% Depreciation			Maximum Payment	Discussion
		Per Year	Flat Rate	Maximum		
158	Wall units	**	**	**		See No. 79, furniture.
159	Washers	**	**	**		See No. 70, electric and gas appliances.
160	Wastebaskets					
	- Metal	10		75		
	- Plastic	20		75		
161	Watches				\$500 per item	
	- Inexpensive - \$100 or less	10		75		
	- Expensive - more than \$100	5		75		
162	Waterbeds	***	***	***		See Nos. 79 and 21.
163	Wedding albums				\$750 per claim	Take no depreciation.
164	Wedding gowns		10		\$1000 per claim	
165	Wigs (including hairpieces)				\$500 per claim	
	- Under \$100	20		75		
	- \$100-\$250	10		75		
	- \$250 or more	5		75		

NOTES:

1. Antiques. Since there is usually a wide variance of opinion as to the value of antiques, clear and convincing evidence of the same must be presented to justify payment. In order to qualify, prima facie, as an antique, an item must be, according to the U.S. Customs Service, at least 100 years old. For items newer than that, independent evidence will have to be presented or be available to prove that the item so qualifies. In respect to those items which qualify as antiques, the claimant may be compensated up to the generally recognized value of the items. In such instances, the claimant will be required to prove that the item possesses a demonstrably inherent value regardless of its purchase price, the place where it was purchased, the prestige of the label it bears, or its sentimental or personal attraction. The mere fact that an isolated appraiser might be found who could assign a value to it in excess of its purchase price

does not meet this burden of proof. In the absence of credible evidence of value, reimbursement should be limited to out-of-pocket loss, or the reasonable replacement price of a substantially similar substitute item.

2. Internal Damage to Appliances When no External Damage to Cabinet or Transportation Container is Evident. In these circumstances, consideration is given to paying for such damage if there is evidence of rough handling of other items in the shipment; that the item is relatively new in comparison to its useful life; that the claimant is apparently honest based upon an examination of the entire claim, or the opinions of qualified repairmen as to whether or not the damage was as a result of transit handling. In cases such as this the evidence is viewed in the light most favorable to the claimant. With respect to color TV sets, for which color realignment is claimed, consider the charge for color realignment payable only when it is part of the cost to

repair internal damage to the television set or when the cabinet of the set has external damage that was not present at the time of pickup, thereby indicating rough handling. Inspection of electrical items allegedly damaged during PCS shipment to a remote site may be made by first sergeants of the claimants to verify that external damage did or did not occur and that the member did or did not have a rough shipment. To the extent that such an inspection conducted upon property physically located at a remote site can determine that an item cannot be repaired, the inspection may be used in adjudicating a claim. When rough handling of a shipment cannot be determined and the damage is either not external or it is unknown if the damage is repairable, the costs of shipping the item to and from the closest repair firm may be included as part of the repair estimate, payable under the same rules as other repair estimates.

3. Reupholstering. In the event partial damage to a matching set requires reupholstering of the entire set because matching material to reupholster the damaged portion is not available, the cost to reupholster the entire set, less depreciation, may be paid. This includes replacing chair seats. However, there must be a measurable decrease in the value of the complete set due to the inability to match the materials before this rule is employed. Consider a loss in value of the damaged items if the damage is merely minor. An example of this is a 3-inch tear in the back of a sofa which can be repaired by reweaving, but the repair is visible to the casual observer. This is not applicable to recovering mattresses, box springs, etc., which do not lose their intended use merely because the coverings do not match. It is not appropriate to recover both pieces because damage necessitates recovering one. In considering the award to be made for the cost of reupholstering, use the per year rate of depreciation indicated for the furniture for the fabric with a 50% maximum.

4. Legend of Abbreviations. In order to maintain uniformity, the following list of abbreviations should be indicated in the "Remarks" section of the claim form to describe the intention of the examiner.

AC - Amount claimed.

AGC - Agreed cost of repairs in lieu of estimate.

BX-PX or PACX-EES or AAFES - Replacement price through local exchange retail store (rate of depreciation, if applicable, to be included).

CR - Amount paid by carrier prior to settlement of this claim entered on this line and deducted from total amount allowed.

D - Depreciation computed, preceded by appropriate percentage, i.e. 20%D.

DV - Depreciated value awarded - cost of repairs exceeds depreciated value of item (e.g., DV, BX \$100, 75% D).

ER - Estimate of Repair (add exhibit number of repair estimate, ER, EX 5).

EX - Exhibit (include appropriate exhibit designation, e.g. Ex 5).

FR - Flat rate depreciation, preceded by appropriate percentage, i.e., 25%FR

F&R - Fair and reasonable award.

LOV - A loss of value was awarded in lieu of or in addition to the cost of repairs (e.g., \$25 LOV).

M/A - Maximum allowable.

N/P - Not payable (appropriate rule for basing denial should be included).

N/R - Not repairable.

OBS - Deduction made for obsolescence (e.g., 15% D + 25% OBS).

PCR - Potential carrier recovery deduction made (failure of claimant to notify authorities in a timely manner).

PED - Preexisting damage (percentage to be included, e.g., 30% PED)

PP - Purchase price.

RC - Reasonable replacement cost applied (rate of depreciation, if applicable, to be included in block).

SV/N - Salvage value-beyond economical/reasonable repair, no salvage value, turn in not required.

SV/T - Salvage value turn-in required (amount of salvage value to be entered)

SV/R - Salvage value - beyond economical/reasonable repair, some salvage value, claimant elected to retain item (e.g., 75% D, \$35 SV/R)

5. Depreciation While in Storage. Normally no depreciation is to be charged against goods during periods of Government authorized storage either for the PCS which generated the current claim, or for previous periods of Government authorized storage. However, this does not mean that deductions cannot be made for other reasons such as reduction in the market value of an item because of style or obsolescence.

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