

GENERAL SERVICES ADMINISTRATION
Washington, D.C. 20405

ADM 6200.3B **Re-validated**
February 12, 2002; Re-validated January 29, 2013

GSA ORDER

SUBJECT: Claims for Loss of or Damage to Personal Property Incident to GSA Service

1. Purpose. This Order provides procedures for employees submitting claims for loss of or damage to personal property incident to their service with GSA.
2. Cancellation. ADM 6200.3A is canceled.
3. Background. GSA is providing procedures to be followed in submitting and processing claims under 31 U.S.C. §§ 3701 and 3721.
4. Nature of Revision. This directive is revised to update and clarify the procedures regarding claims for loss of or damage to personal property incident to GSA service.
5. Applicability.
 - a. This Order applies to claims filed by or on behalf of GSA employees for loss of or damage to personal property in connection with service to GSA. The maximum amount that may be paid for any loss or damage arising out of a single incident is \$40,000. For claims arising from an emergency evacuation or from extraordinary circumstances, the maximum amount of recovery is \$100,000.
 - b. Claims covered by the Federal Tort Claims Act are not covered by this Order.
6. Forms. This Order provides for the use of GSA Form 2116, [Employee Claim for Loss or Damage to Personal Property](#).

Stephen A. Perry
Administrator

ATTACHMENT

1. Scope.

a. This Order provides procedures and requirements for filing, settling, and paying claims of employees of GSA under 31 U.S.C. §§ 3701 and 3721 for loss of and damage to personal property occurring incident to service.

b. The provisions in this Order should not be considered as a substitute for obtaining private insurance. The Government does not underwrite all personal property losses that the claimant may sustain.

2. Award Limitations. The maximum amount that may be awarded for any loss or damage arising from a single incident is \$40,000. For claims arising from an emergency evacuation or from extraordinary circumstances, the maximum amount of recovery is \$100,000.

3. Time Limits.

a. A claim must be presented in writing within two years after it accrues, except during war or armed conflict. A claim accrues when the loss or damage is discovered or reasonably should have been discovered by a claimant even though the loss or damage may have occurred earlier.

b. If war or armed conflict occurs within two years following accrual and claimant has shown good cause for the delay in filing his or her claim, the claim may be presented within two years after the cause ceases to exist but not more than two years after the war or armed conflict ends.

4. Proper Claimants. The following persons are proper claimants:

a. Employees of GSA;

b. Former employees of GSA whose claims arose out of incidents that occurred before they were separated from the agency;

c. The authorized agent or legal representative of persons listed in paragraphs 4(a) and 4(b) or the authorized agency or legal representative of such a person's estate; and

d. Survivors of persons listed in paragraphs 4(a) and 4(b) in the following order:

(1) Spouse;

(2) Children;

- (3) Father, mother, or both;
- (4) Brother, sister, or both.

5. Allowable Claims.

a. A claim may be allowed if:

(1) The damage or loss was not caused wholly or partly by the wrongful act or negligence (using the standard of reasonable care) of the claimant, claimant's agent, a member of claimant's family, or a claimant's private employee;

(2) It was reasonable or useful under the circumstances for the claimant to be in possession of the property;

(3) The damaged or lost property was owned by the claimant, his or her family, or borrowed for their use;

(4) The claim is substantiated;

(5) The loss is not collectable from any other source, excluding subrogated insurance and transportation carriers as provided in paragraph 7; and

(6) The loss or damage occurred incident to service.

b. Examples of allowable claims:

(1) Property damaged or lost in quarters. Claims may be allowed for damage to or loss of property caused by fire, explosion, theft, vandalism, typhoon, hurricane, unusual occurrences, or power outages which last for an extended period of time and if the property is located at:

(a) Quarters within the United States, including the District of Columbia, that were assigned to the claimant or otherwise provided in kind by the United States;

(b) Quarters outside the United States that were occupied by the claimant, whether or not they were assigned or otherwise provided in kind by the United States, except when the claimant is a local inhabitant; or

(c) Any warehouse, office, working area, or other place authorized for receiving or storing of property.

(2) Transportation or travel losses. Claims may be allowed for damage to or loss of property related to transportation or storage pursuant to orders, or while traveling under orders, including property in custody of a carrier, an agent or agency of the Government, or the claimant.

(3) Motor Vehicles. Claims may be allowed for damage to or loss of motor vehicles in the following instances:

(a) When a motor vehicle is damaged or lost incident to shipment provided at Government expense, in accordance with Federal Travel Regulation, including storage, unloading, and off-loading;

(b) When a motor vehicle is registered and insured in accordance with applicable local state law and the vehicle is damaged or lost due to fire, explosion, theft, vandalism, or unusual occurrence while in Government controlled parking at the following locations:

(i) Claimant's assigned duty station within the United States; or

(ii) Claimant's duty station outside the United States.

(c) When the motor vehicle is registered and insured in accordance with applicable local and state law and the vehicle is damaged or lost while being used for Government purposes pursuant to written authorization of the agency except in the case of emergency or necessity. Claims arising while the claimant is deviating from the principal route or purpose of the trip shall not be paid, but claims occurring after the claimant returns to the route or purpose may be paid.

(4) Mobile Homes. Claims may be allowed for damage to or loss of mobile homes and their contents under the provisions of paragraph 5.b(2). Claims for structural damage, other than that caused by collision and damage to the contents of mobile homes resulting from structural damage, must contain conclusive evidence that the damage was not caused by a structural deficiency of the home and that it was not overloaded. Claims for damage to or loss of tires mounted on mobile homes may be allowed only for collision, theft, or vandalism.

(5) Money. Claims for money in an amount that is determined to be reasonable for the claimant to possess at the time of the loss are payable:

(a) Where personal funds were accepted by responsible Government personnel with apparent authority to receive them for safekeeping deposit, transmittal, or other authorized disposition, but were neither applied as directed by the owner nor returned;

(b) When lost because of a transportation disaster;

(c) When lost by fire, flood, hurricane, or other natural disaster;

(d) When stolen from the quarters of the claimant where it is conclusively shown that the money was reasonably safeguarded and that the quarters were locked;

or

(e) When taken by force from the claimant's person.

(6) Clothing.

(a) Claims may be allowed for clothing and accessories worn on the person that are damaged or lost:

(i) During performance of official duties in an unusual or high-risk situation;

(ii) In cases involving emergency action required by natural disaster, such as fire, flood, hurricane, or by enemy or other belligerent action; or

(iii) In cases involving faulty equipment or defective furniture maintained by the Government and used by the claimant as required by the job.

(b) Claimants assume the risk of normal wear and tear associated with daily living and working.

(7) Property used for the benefit of the Government. Claims may be allowed for damage to or loss of property used for the benefit of the Government, at the request of, or with the knowledge and consent of, superior authority or because of necessity. For claims involving motor vehicles, see paragraph 5.b.(3).

(8) Enemy action or public service. Claims may be allowed for damage to or loss of property as a direct consequence of:

(a) Enemy action or the threat of it, or combat, or brigandage, guerrilla, terrorist or other belligerent activity, or unjust confiscation by a foreign power or its nationals;

(b) Reasonable action by the claimant to quell a civil disturbance or to alleviate a public disaster; or

(c) Reasonable efforts by the claimant to save human life or Government property.

(9) Government property. Claims may be allowed for property owned by the United States only when the claimant is financially responsible to an agency of the Government other than GSA.

(10) Borrowed property. Claims may be allowed for loss of or damage to property claimants borrow for their own use. Claims are not allowed for property borrowed to accommodate the lender, e.g., such as to avoid weight and/or baggage restrictions

during travel.

(11) Expenses associated with repair or replacement. Claims may be allowed for the following expenses necessary to replace or repair property:

(a) The reasonable cost of having property transported to or from a repair shop or the reasonable cost of having replacement items or replacement parts shipped.

(b) The reasonable cost of obtaining an estimate for repairs. A reasonable estimate fee is payable only if it will not be credited toward the cost of any repair made.

6. Claims not Allowed.

a. A claim may not be allowed if:

(1) The damage or loss was caused wholly or partly by the negligent or wrongful act of the claimant, claimant's agent, claimant's private employee, or a member of claimant's family;

(2) The damage or loss occurred in quarters occupied by the claimant within the United States, including the District of Columbia, that were not assigned to the claimant or otherwise provided in kind by the United States;

(3) Possession of the property lost or damaged was not incident to service or was not reasonable or proper under the circumstances.

b. Examples of claims that are not allowed:

(1) Claims not incident to service. Claims that arose while conducting personal business are not payable.

(2) Real property. Claims for loss or damage to real property are not payable.

(3) Claims for loss of use of personal property. Claims for the loss of use of personal property are not payable.

(4) Claim preparation. Claims for the cost of preparing claims, other than the reasonable cost of repair estimates, are not payable.

(5) Subrogation claims. Claims based upon rendering payment or other consideration to a proper claimant are not payable.

(6) Assigned claims. Claims based upon assignment of a claim by a proper claimant are not payable.

(7) Conditional vendor claims. Claims asserted by or on behalf of a conditional

vendor or a conditional creditor are not payable.

(8) Claims by improper claimants. Claims by persons not designated in paragraph 4 are not payable.

(9) Small items of substantial value. Claims are not payable for money or for small articles of substantial value, such as watches or expensive jewelry, when shipped with household goods or as unaccompanied baggage.

(10) Expensive articles. Claims may not be payable for expensive articles of gold, silver, other precious metals, paintings, antiques other than bulky furnishings, relics, and other articles of extraordinary value when shipped with household goods by ordinary means or as unaccompanied baggage at normal release valuation. Claims for such articles may be payable when the loss is related to shipment authorized under Federal Travel Regulations. This prohibition does not apply to articles in the personal custody of the claimant or articles properly checked, provided that the claimant took reasonable security measures.

(11) Property used for business. Claims are not payable for property normally used or acquired for business profit, or resale.

(12) Unserviceable property. Claims are not payable for worn-out or unserviceable property.

(13) Violation of law or directive. Claims are not payable for property acquired, possessed, or transported in violation of law, regulation, or other directive. This prohibition does not apply to limits imposed on the weight of shipments of household goods.

(14) Intangible property. Claims are not payable for intangible property such as bankbooks, checks, promissory notes, stock certificates, bonds, bills of lading, warehouse receipts, baggage checks, insurance policies, money orders, and traveler's checks.

(15) Enemy property. Claims are not payable for enemy property, including war trophies.

(16) Losses recoverable from carrier. Claims are not payable for losses, or any portion thereof, that have been recovered or are recoverable from a carrier, except as permitted under paragraph 7.

(17) Losses recoverable from insurer. Claims are not payable for losses, or any portion thereof, that have been recovered or are recoverable under contract, except as permitted under paragraph 7.

(18) Losses recoverable under contract. Claims are not payable for losses, or any

portion thereof, that have been recovered or are recoverable under contract, except as permitted under paragraph 7.

(19) Appraisal fees. Claims are not normally allowed for appraisal fees, unless the settlement authority requires one to adjudicate the claim. An appraisal is defined as a valuation of property provided by a person who is not in the business of selling or repairing that type of property.

(20) Items fraudulently claimed. Claims are not payable for items fraudulently claimed. When an investigation discloses that claimant, claimant's agent, claimant's private employee, or a member of claimant's family has intentionally misrepresented the cost, condition, cost to repair, and the like, of an item claimed, the item will be disallowed in its entirety even though some damage has been sustained. However, if the remainder of the claim is proper, it may be paid. Fraudulent conduct or action by a GSA employee in connection with any claim is subject to criminal penalties, as well as possible disciplinary action.

7. Claims Involving Carriers and Insurers.

a. Claimants must comply with the following before presenting claims involving a carrier or an insurer:

(1) If property is damaged or lost while being shipped under authorized travel orders, the owner must file a written claim for reimbursement with the carrier according to the terms of the bill of lading or contract before submitting a claim against the Government. The claimant may present a claim to the Government immediately after making a demand on the carrier.

(2) If property that is damaged or lost incident to the claimant's service is insured in whole or in part, the claimant must make a written demand against the insurer for reimbursement under the terms and conditions of the insurance policy. Demand should be made within the time limit provided in the policy and before filing a claim against the Government. The claimant may present a claim to the Government immediately after making a demand on the insurer. The claimant may be reimbursed up to \$500 for portions of the claim not covered by insurance because a deductible is involved.

b. If the claimant fails to make the required demand on the carrier or insurer or fails to make a reasonable effort to collect, the amount payable under these regulations shall be reduced by the amount recoverable. However, no deduction will be made if the circumstances of the claimant's service prevented timely filing of the claim and it is determined that a demand would have been impractical or unavailing.

c. When GSA pays a claim, the claimant must assign to the United States all rights, title, and interest in any claim against a carrier, insurer, or other party arising out of the incident on which the claim is based. On request, the claimant also will furnish evidence that is required to enable the United States to enforce the claim.

d. After payment of a claim by the United States, if the claimant receives any payment from a carrier, contractor, insurer, or other third party, the claimant must pay the United States the amount the United States paid the claimant.

8. Claims Procedure.

a. Claims of \$2,500 or less may be filed with claimant's immediate supervisor. If approved, the supervisor should process the payment through Pegasys as a direct pay invoice or through the Travel & Miscellaneous Reimbursements (TMR). Supporting documents must contain the same information as described in paragraph 8.c and retained by the supervisor.

b. Claims greater than \$2,500 must be sent to claimant's servicing OGC office for approval. Resulting documents will be sent to Financial Operations Disbursement Division (6BCP); General Services Administration, 1500 East Bannister Road, Kansas City, MO 64131-9323.

c. Claims shall be in writing, using GSA Form 2116 when available, and shall contain:

- (1) Name, address, and place of employment of the claimant;
- (2) Place and date of the damage or loss;
- (3) A brief statement of the facts and circumstances surrounding the damage or loss;
- (4) Cost, date, and place of purchase of each piece of property damaged or lost;
- (5) Two itemized repair estimates, or value appraisals, whichever applies;
- (6) Copies of police reports, if applicable;
- (7) For claims greater than \$2,500 a statement from the claimant's supervisor that the loss was related to service;
- (8) A statement that the property was or was not insured;
- (9) With respect to claims involving thefts or losses in quarters or other places where the property was reasonably kept, a statement as to what security precautions were taken to protect the property;
- (10) With respect to claims greater than \$2,500 involving property used for the benefit of the Government, a statement by the claimant's supervisor that the claimant was required to provide such property or that the claimant provided it in the interest of the Government; and

(11) Other evidence requested by claimant's supervisor or regional counsel.

d. Single claim. A single claim shall be presented for all loss of or damage to property resulting from the same incident. If this procedure causes hardship, the claimant may present an initial claim with notice that it is a partial claim, an explanation of the circumstances causing the hardship, and an estimate of the balance of the claim and the date it will be submitted. Payment may be made on a partial claim if the approving official determines that a hardship exists.

e. Investigation of claims. The investigation of all claims, including scope and duration, is in the sole discretion of GSA.

f. Loss in quarters. Claims for property losses in quarters or in other authorized storage areas should be accompanied by a statement indicating:

(1) Geographical location;

(2) Whether the quarters were assigned or provided by the Government;

(3) Whether the claimant regularly occupies the quarters;

(4) Name of the authority, if any, which designated the place of storage of the property if other than quarters;

(5) Measures taken to protect the property; and

(6) Whether the claimant is a local inhabitant.

g. Loss by theft or robbery. Claims for property loss by theft or robbery should be accompanied by a statement indicating:

(1) Geographical location;

(2) Facts and circumstances surrounding the loss, including evidence of the crime, such as breaking and entering, capture of the thief or robber, or recovery of any stolen goods; and

(3) Evidence that the claimant exercised due care in protecting the property prior to the loss, including information as to the degree of care normally exercised in the locale of the loss due to any unusual risks involved.

h. Transportation losses. Claims for transportation losses should be accompanied by the following:

(1) Copies of orders authorizing the travel, transportation, or shipment or a

certificate explaining the absence of orders and stating their substance;

(2) Statement in cases where property was turned over to a shipping officer, supply officer, or contract packer indicating:

(a) Name or designation and address of the shipping officer, supply officer, or contract packer;

(b) Date the property was turned over;

(c) Inventoried condition when the property was turned over;

(d) When and where the property was packed and by whom;

(e) Date of shipment;

(f) Copies of all bills of lading, inventories, and other applicable shipping documents;

(g) Date and place of delivery to the claimant;

(h) Date the property was unpacked by the carrier, claimant, or Government;

(i) Statement of disinterested witnesses as to the condition of the property when received and delivered, or as to handling or storage;

(j) Whether the negligence of any Government employee acting within the scope of his or her employment caused the damage or loss;

(k) Whether the last common carrier or local carrier was given a receipt, except for concealed damages;

(l) Total gross, tare, and net weight of shipment;

(m) Insurance certificate or policy if losses are privately insured;

(n) Copy of the demand on the carrier or the insurer, or both, when required, and the reply, if any; and

(o) Action taken by the claimant to locate missing baggage or household effects, including related correspondence.

i. Transportation disaster. Claims for property losses due to a marine, aircraft, or land transportation disaster should be accompanied by a copy of orders or other evidence to establish the claimant's right to be, or to have property, on board.

j. Enemy action, public disaster, or public service. Claims for property losses due to enemy action, public disaster, or public service should be accompanied by:

(1) Copies of orders or other evidence establishing the claimant's required presence in the area; and

(2) A detailed statement of facts and circumstances showing that it is the type of case enumerated in paragraph 5(b)(8).

k. Property used for the benefit of the Government. Claims for property loss when the property was used for the benefit of the Government should be accompanied by:

(1) A statement from the proper authority that the property was supplied by the claimant in the performance of official business at the request of, or with the knowledge and consent of, superior authority or because of necessity; and

(2) If property being used for the benefit of the Government was damaged or lost while not in use, evidence that the loss occurred in an authorized storage area.

l. Money. Claims for loss of money deposited for safekeeping, transmittal, or other authorized disposition, should be accompanied by:

(1) Name, grade, and address of the person or persons who received the money and any others involved;

(2) Name and designation of the authority who authorized such person or persons to accept personal funds, and the disposition required; and

(3) Receipts and written sworn statements explaining the failure to account for funds or return them to the claimant.

m. Motor vehicles in transit. Claims for damage to motor vehicles in transit should be accompanied by a copy of orders or other available evidence to establish the claimant's lawful right to have the property shipped and evidence to establish damage in transit.

9. Settlement of Claims.

a. Authority. Supervisors are authorized to settle claims of \$2,500 or less. The General Counsel or appropriate Regional Counsel is authorized to settle any claim not exceeding \$40,000 or \$100,000 for claims arising from an emergency evacuation or from extraordinary circumstances and arising under this part.

b. Cost or value. The amount awarded on any item of property may not exceed the cost of the item (either the price paid in cash or property) or the value at the time of acquisition if not acquired by purchase or exchange. The amount payable is the book value (cost less depreciation) of the item. To determine the value of an item using the

Adjusted Dollar Value table (Appendix 1) and the Allowance List – Depreciation Guide (Appendix 2), the column for the calendar year that the loss was incurred must be located on the Adjusted Dollar Value table. Note: All losses that were incurred in 2001 will use the 2000 multiplier values. Next, multiply the purchase price of the item by the “multiplier” in that column for the year that the item was purchased. Depreciate the resulting “adjusted cost” using the Allowance List – Depreciation Guide. For example, the amount that would be paid for a comforter purchased in 1990 for \$250, and destroyed in 1995 is \$219. To determine this figure, multiply \$250 times the 1990 “year purchased” multiplier of 1.17 in the 1995 “losses” column for an “adjusted cost” of \$292.50. Then depreciate the comforter as expensive linen (item number 98 on the Allowance List – Depreciation Guide) for five percent yearly rate to arrive at the item’s value of \$219 (i.e., $\$250 \times 1.17 \text{ ADV} = \$292.50 @ 25\% \text{ depreciation} = \219). Assistance in calculating depreciation may be obtained from the Heartland Finance Center, Financial Operations Disbursement Division (6BCP).

c. Depreciation. Depreciation in value of an item is determined by considering the type of article, its cost, condition if damaged beyond economical repair or lost, and the time elapsed between the date of acquisition and the date of damage or loss.

d. Appreciation. There is no allowance for appreciation in value of property except that the cost of an item may be adjusted to reflect changes in the purchasing power of the dollar before depreciation. Appreciation is not to be allowed solely because the loss occurred or the claimant lives remotely from the place of purchase.

e. Funding. The fund out of which the claim will be paid must be indicated, preferably on Form 2116, before the claim will be paid. All claims will be funded by the organization in which they occur.

f. Tables. See Appendix A for revised tables of adjusted dollar value Appendix 1 and depreciation Appendix 2. These tables will be amended or changed when competent authority determines that changes are appropriate.

g. Expensive articles. Allowances for expensive items (including heirlooms and antiques) or for items purchased at unreasonably high prices are based on the reasonable purchase price for substitute articles.

h. Acquisition. Allowances for articles acquired by barter may not exceed the cost of the articles tendered in barter. No reimbursement will be made for articles acquired in the black market or other prohibited activities.

i. Replacement. Damaged or lost property may be replaced in kind.

j. Amount allowable. Subject to the limitations of paragraphs 9(c) through 9(i), the amount allowable in settling a claim is either:

(1) The depreciated value immediately before the property was lost or damaged

beyond economical repair, less any salvage value; or

(2) The cost of reasonable repair when property is economically repairable, provided the cost does not exceed the depreciated value.

k. Notification. The approving authority shall notify the claimant in writing of the action taken on the claim and, if the claim is disapproved or partially approved, the reasons for it.

l. Carrier or insurer. In the event a claim submitted against a carrier or insurer under paragraph 7 has not been settled before settlement of a claim against the Government under this part, the approving authority shall notify the carrier or insurer to pay the proceeds of the claim to GSA to the extent GSA has paid the claimant.

m. Review. The action of the approving authority is final; however, the claimant may seek reconsideration by submitting a written explanation why reconsideration is justified to the approving authority.

o. Attorney's fees. No more than 10 percent of a payment to settle a claim shall be paid to a claimant's representative for services related to that claim. Any person violating this or any other provision of 31 U.S.C. §§ 3701 and 3721 shall be fined not more than \$1,000.

APPENDIX 1. 2000 Table of Adjusted Dollar Value [Link](#)

Appendix 2 – Allowance List - Depreciation

December 20, 2001

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The following rates of depreciation are established as guides and will be used following the principles set forth in par. 8b. 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.

December 20, 2001

Appendix 2 – Allowance List - Depreciation

December 20, 2001

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No.	Item	% Depreciation	Maximum	Carrier Recovery % Depreciation					
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year	Flat Rate	Maximum
1	Air Conditioners under \$200 [1]	10		75	\$199.99 /item	See No. 70, electrical and gas appliances.	10	75	
	Air Conditioners over \$200 [1A]	7		75				\$1500 /item	
						See No. 70, electrical and gas appliances.	7	75	
2	Alcoholic Beverages (SEE RULE 78)					Include in maximum of No. 78. Alcoholic beverages will be included in the M/A in shipment and quarters.			
3	Antiques (non-furniture) [3]				\$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.			Fair Market Value
	Antiques (furniture) [3A]				\$3,000/item	See Note 1 for adjudication of antiques. Also see No. 79 for antique furniture, but no depreciation should be taken on antiques.			Fair Market Value
4	Aquariums	10% 1st yr., 5% each succeeding year		75	no maximum	10% 1st year, 5% each succeeding year	90		
5	Artificial flowers and fruits		25		25				

No.	Item	% Depreciation	Maximum	Carrier Recovery % Depreciation					
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year	Flat Rate	Maximum
6	Audio recordings (Blank and commercially recorded)				\$3,000 per claim for all audio equipment	Items in vehicles during shipment are included in the \$20,000 claim maximum under rule 7, those in vehicles not in shipment are included in the \$3,000 claim maximum under rule 7A			
	Cassette/reel to reel tapes [6]		50		50				
	Cassette in vehicle-ship [6A]		50		\$60/claim	50			
	CDs [6B]		25		25				
	CDs in vehicle-ship [6C]		25		\$120/claim	25			
	Phonograph records [6D]	10		50	50				
	CDs in vehicle-non-ship [6E]		25		\$120/claim				
	Cassette in vehicle-non-shipment [6F]		50		\$60/claim				

7	Automobiles and all motor vehicles including, recreational vehicles, trailers, motorcycles, ATV (3 and 4 wheel), go-carts, snow mobiles etc. during shipment [7]		varies		\$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. Use local fair market value.
	Automobiles, etc. not during shipment [7A]		varies		\$3,000/claim. The maximum payment includes property stored in the vehicle.
8	Automobile batteries [8, 8A]	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. 3075

					Carrier Recovery % Depreciation			
No.	Item	% Depreciation Per Year	Maximum Flat Rate	Maximum	Payment Discussion	Per Year	Flat Rate	Maximum
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 [9, 9A] 10 on vehicles manufactured after 1980 [9B, 9C]		75	Include in maximum of No. 7 or No. 14. 25 75			
10	Automobile paint jobs [10, 10A]	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. 1575			
11	Automobile radios, tape players, telephones, auto alarms, and accessories [11]	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. 1075			
12	Automobile tires [12, 12A]	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. 3075			
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. 2075			
					Carrier Recovery % Depreciation			
No.	Item	% Depreciation Per Year	Maximum Flat Rate	Maximum	Payment Discussion	Per Year	Flat Rate	Maximum
14	Automobile spare parts [14]	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. [14A] 10 75
15	Baby bassinets, carriages, child's car seat, play pens, infant carriers, strollers [15]	10		75	Also see No. 79 for infant furniture.1075
16	Bags, fabric or plastic (clothes, shoes) [16]	20		75	Also see No. 101 for luggage.2075
17	Barbecue grills (including Hibachi pots) [17]	10		75	1290
18	Barber equipment (electric razors, shears, clippers, scissors) [18]	10		75	1075
19	Baskets - Metal [19]	10		75	1075
	Baskets - Wicker or plastic [19A]	20		75	2080
20	Bathroom scales [20]	10		75	1075
21	Bedding Mattresses (including waterbed mattresses with baffles)/Box springs [21]			75	Also see No. 98 for linens and Note 3 for antiques.
		5			5 75
	Water bed mattresses without baffles & all water bed accessories [21B]	10		75	1075
	Feather Pillows [21A]	10		75	1075
	Other pillows [21B]	10		75	1075
	Mattress cover pads [21C]	20		75	2080
22	Bedspreads [22]	20		75	See No. 98, linens if fine/expensive .1090
23	Bicycles [23]	10		75	\$750 per itemThe maximum payment includes all accessories. Also see No. 147 for tricycles.1075
24	Binoculars [24]	5		50	\$350 per item \$1,500 per claimAlso see No. 107 for microscopes and telescopes.550

No.	Item	% Depreciation			Carrier Recovery % Depreciation				
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year	Flat Rate	Maximum
25	Blankets - electric [98C]	***	***	***	See No. 98, linens.	1075			
26	Boats & motors including outboard motors, speed racers, jet skies [26]		varies		\$2,500 per claim	Use local used boat retail values. Use a depreciation factor only if local retail value is not obtainable.			
	Boats, etc during shipment [26A]		varies		\$15,000 per claim	varies			
	Houseboats [26B]		varies		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 [26C]		varies		\$2,500 per claim For rules 26 and 26C, the combined 2075
	Outboard Motors in shipment [26D]		varies		\$15,000 per claim maximum is \$2,500 per claim.2075
27	Boating equipment and supplies (except motors) [27]	20		75	\$500 per claim For rules 26A and 26D, the combined maximum is \$2,500 per claim.2075
28	Bookends [28]		10		10
29	Books - Bibles and bound classics [29]	5		25	\$3000 per claim for all books This category does not include lecture notes and theses, see No. 145. 25
	- Encyclopedias, cookbooks, how-to books, textbooks and similar works [29A]	20		75	Medical, dental, legal, and other professional books are included. Consider a lesser rate of depreciation 25
	- Other hard-cover nonfiction [29B]	10		50	on encyclopedias or texts if these are kept up to date with current50
	- Fiction, paperbacks, and magazines [29C]		50		supplements. Large sets of bound classics may be considered collections; see No. 51.50
30	Boxes (jewelry, cigarette, music, etc.) [30]	5		75	Items such as "Russian hand painted" boxes will be considered under the objects of art category.575

No.	Item	% Depreciation		Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum	Payment Discussion Per Year Flat Rate Maximum
31	Bric-a-brac (all types) [31]		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 another rule if more appropriate.10
32	Briefcases [32]	5		75	575
33	Brushes (hair, clothes, etc) [33]	20		75	2075
34	Calculators (including adding machines) [34]	10		75	For related items, see No. 112 for office furnishings.1075
35	Camel saddles (footstools) [35]	5		75	575
36	Cameras and photographic equipment [118, 118A, 118B]				See No. 118, photographic equipment.
37	Camping equipment and supplies (including tents, sleeping bags, back packs, shovels and other tools, lanterns, etc) [37]	10		75	\$2500 per claim Camping cutlery is included in this category. Camping clothing is not included in this category, see No. 49. 1075
38	Candles (decorative) [38]		25		\$100 per item \$500 per claim25
39	Cards (greeting-including Xmas and		50		If boxes are unopened or unused, take no depreciation. [39A]50

	other religious cards) [39]				
40	Cards (playing) [40]		25		If boxes are unopened or unused, take no depreciation [40A]25
41	Card tables [41]	10		50	1050
42	Cassette tapes [6, 6A]	***	***	***	See No. 6

No.	Item	% Depreciation			Carrier Recovery % Depreciation				
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year	Flat Rate	Maximum
43	Ceramic animals [43]		20		\$250 per item \$750 per claim	This category is intended for floor type items, such as elephants known as buffies.	20		
44	Chandeliers [44]				\$1500 per item \$3000 per claim				
45	Chess sets [81]	***	***	***	See No. 81, game equipment.	25			
46	Chests (ice, picnic, etc.)								
	- Styrofoam [46]		50						
	- Metal or plastic [46A]	10		75	1075				
47	China (fine) [47]				\$3000 per claim	To be fine china, a five piece place setting must cost at least \$70. Also see No. 58 for crockery. None for five pc place setting \$50 or greater. 10 for five pc place setting under \$50.			
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. 10 for clocks \$25 or less. [48] 5 for			75
	- Expensive - more than \$75 [48B]	5		75	clocks over \$25 [48A]				
	- Grandfather and Grandmother [48C]	5		50	\$1500 per item	5 50			

		% Depreciation	Maximum	Carrier Recovery % Depreciation		
No.	Item	Per Year	Flat Rate	Maximum	Payment	Discussion
49	Clothing, including shoes and belts (men, women, and children)	30% 1st year 10% each succeeding year		75	Per person per claim Ages 0 through 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. [49C] See Note 11 for wrinkled clothing. See Note 10 for military clothing. [49D] Also see No. 164 for wedding gowns. Men's or boys' coats, jackets, suits, slacks, sweater, hats, gloves, etc. 30% first year, 10% each yr. thereafter. [49] Men's or boys' socks, underwear, pajamas, handkerchiefs, etc. 33% each year [49A] Women's or girls' coats, jackets, suits, dresses, skirts, blouses, etc., 30% first year, 10% each year thereafter. [49] Women's or girls' lingerie, nightclothes, handkerchiefs, etc., 33% each year [49A] Women's or girls' hats, 50% first year, 25% each year thereafter [49B] All shoes & boots, 30% first year, 10% each year thereafter. [49] 75	
50	Christening outfit [50]		20		\$150 per item \$300 per claim	

		% Depreciation	Maximum	Carrier Recovery % Depreciation	
No.	Item	Per Year	Flat Rate	Maximum	Payment
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. [51]	Use rate indicated for individual, items elsewhere on this chart, otherwise \$100 or less: 50FR [51A] Over \$100: 10FR [51]	\$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.	See rate solicitation for coin and stamp collection. See individual listing for items elsewhere on this chart, otherwise: \$100 or less: 50FR [51A] Over \$100: 10FR [51]
52	Comforters [98B]	***	***	***	See No. 98, lines.1075
53	Compact discs [6B, 6C]	***	***	***	See No. 6.
54	Compasses [54]	5		50	550

No.	Item	% Depreciation			Carrier Recovery % Depreciation				
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year	Flat Rate	Maximum
55	Computers including laptops, CPU, monitor [55] Printers, peripherals & accessories [55A] Computer software [55B]	30 for the first year, 20 per year thereafter 10 20		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 maximum per claim. See No. 56 and 73.30 for the first year, 20 per year thereafter		10	2075
56	Copy machine [56]	10		75	\$750 per item		10	75	
57	Cosmetics (including perfume, toilet articles, medicines, soaps, etc.) [57]		50		If boxes are unopened or unused, take no depreciation. [57A]50				
58	Crockery - Dishes, pottery, glassware, plasticware [58]		20		Do not include fine china, crystal, or expensive cut glass in this category. Also see Nos. 47, 59, and 93.10 75				
59	Crystal [59]				\$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 83.100% of actual cash value.				
60	Curtains [60]	10		75	Also see No. 68 for depreciation on curtain rods.2075				
61	Decorations (Christmas, birthday, etc.) [61]		25		25				
62	Dental equipment and instruments [62]		10		\$1500 per claim Dental books are not included, see No. 29.10				
63	Dentures [63]				Take no depreciation.575				
64	Desk and writing equipment (pen & pencil desk sets, fountain pens, etc.) [64]	10		75	\$100 per claim If made of precious metal, take no depreciation. [64A]1075				
65	Dishes [58]	***	***	***	See No. 58, crockery.1075				

No.	Item	% Depreciation			Carrier Recovery % Depreciation				
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year	Flat Rate	Maximum
66	Dolls (decorator)	5		75	\$500 per item \$4000 per claim if a collection. [66] If not a collection, include in No. 147 \$1500 per claim maximum. [66A]				
67	Drafting, mapping and sketching equipment [67]	5		50	\$500 per claim		550		

68	Drapes [68]	10		75	\$3000 per claim The curtain rods category includes related hardware. Include cornices in 1075
	Drapery & curtain rods, venetian blinds [68A]	5		75	this category. 575
69	Dryers [70C under \$200, 70M over \$200]	***	***	***	See No. 70, electrical and gas appliances.
70	Electrical and gas appliances				\$1500 per Also see No. 137 for Hi-Fi Minor (\$200 or less) 1075
	- Minor-\$200 or less [70]	10		75	item except and stereo systems and for tape Major (Over \$200) 775
	- Major-over \$200, except	7		75	\$2500 per recorders. Also see No. 155 for video Attic fans [70A, 70K] 7/25
	Listed below				claim [70T] recorders. See Note 2 for internal damage. Dehumidifiers, freezers, 7/75
	- Televisions, washers, dryers,	10		75	for satellite Depreciate television picture vacuum cleaners [70B, 70L]
	Hot tubs, satellite dishes,				dishes, tubs 10% per year for the first three Clothes dryer [70C, 70M] 10/75
	Pinball machines,				projection years and 5% per year thereafter up to Floor polisher, sewing 5/75
	Dishwashers, spas, microwave ovens, copy/fax machines [If not				televisions, a maximum of 75% machine [70D, 70N]
	Listed elsewhere, then 70J]				spas, or hot Refrigerator [70E, 70O] 7/80
					tubs Stereos [137A, 137] 10/75

No.	Item	% Depreciation	Maximum		Carrier Recovery % Depreciation		
			Flat Rate	Maximum	Payment	Discussion	Per Year
70					Stoves [70G, 70Q]	7/90	
					Washers [70H, 70R]	10/75	
					TV picture tube [70I]	25/75	
					TV sets [70, 70J]	10/75	
					Other major items to include hot tubs, satellite dishes, pinball machines, dishwashers, spas, microwave ovens, & copy/fax machines [70J]		
71	Elephants, ceramic [43]	***	***	***	See No. 43, ceramic animals.		
72	Eyeglasses (including contact lenses) [72]	5		75	1075		
73	Fax machine [73]	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. 10 75		
74	Fencing [113]	***	***	***	See No. 113, outdoor structures		
75	Figurines [31, 111]	***	***	***	See Nos. 31 and 111.10		

76	Firearms [76]	5		50	\$2000 per claim Take no depreciation if the firearm is of a type which would normally increase in value. [76A]550
77	Flashlights [77]	20		75	2075
78	Foodstuffs (includes alcoholic beverages) [78]	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. [78A]Replacement cost.
79	Furniture, (including brass	5		50	\$3000 per This category includes antique Solid Wood (Expensive) [79G]
	Furniture, cement furniture, &				item furniture. Take no depreciation on 275
79	Water beds) [79, 79A] Metal shelving [79I]	7		75	A sectional sofa, dining room table and chair set, 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 Ordinary Wood (includes all other natural woods), Plastic, Chrome, metal shelving, etc. [79, 79B, 79I] 7 75
	Particle board furniture	10		75	or schrank is finishes, stains, veneers, etc. The 1075
	[79B, 79C]				considered \$3000 per item limit includes water Upholstered [79A, 79C]
	Work benches and infant & children's	10		75	one item bed frames and parts. 1075
	Lawn, plastic, wicker, rattan,				regardless of Infant & children's [79D]
	And patio furniture [79B, 79C,				the number Consider each wall unit under this 1075
	79D, 79E, 79F]				of piece category as one item. For furniture containing marble see No. 102. See Lawn/Patio Aluminum [79E]
					Notes 1, 3, and 12. 1590
					Fabric [79F]
					Infant furniture includes such items as 2090
					cribs, youth beds, etc. Redwood [79C]
					1075
					Steel or Iron [79C]
					1075
80	Furs [80]	5		40	\$1500 per item \$3000 per claim 30 1st year, 10 each suc-ceeding year 75
81	Game equipment (poker chips, checker sets, backgammon		25		\$500 per claim This category includes backgammon and similar sets, as distinguished from children's toys and games. 25

	sets, chess, etc.) [81]				
82	Garden equipment (all)	10		75	Also see No. 79 for lawn furniture. Garden tools and wheelbarrows [82]
	Implements to keep up				1075
	Lawns and yards including lawn mowers)				Lawn mower - Power [82A]
					15 75
					- Roller [82]
					1075
					Umbrella [82B]
					3390

No.	Item	% Depreciation		Carrier Recovery % Depreciation	
		Per Year	Maximum Flat Rate	Maximum	Payment Discussion Per Year Flat Rate Maximum
83	Glassware (including Pyrex)	***	***	***	See Nos. 47, 58, and 59. 1075
84	Hairpieces	***	***	***	See No. 165, wigs.
85	Hampers (wicker or plastic)	20		75	[85] 20 75
86	Handbags and purses (leather or fabric) [86]	20		75	\$1000 claim
	\$150 or less	10		75	
	Over \$150 [86A]				20 10 75 75
87	Hearing aids [87]	10		75	1075
88	Hi-Fi /Stereo systems [137]	***	***	***	See No. 137, stereo items.
89	Hobbies or collections [51]	***	***	***	See No. 51, collections and hobbies.
90	Housekeeping items (mops, brooms, pails, closet racks, etc.) [90]	25% the first year, 10% each year thereafter		75	This category includes common household items which do not fit into other, more specific categories. 25% the first year, 10% each year thereafter 10[90A] 75
	Ironing boards [90A]	10		75	

					75
91	Irons (electric or steam) [70]	***	***	***	See No. 70, electrical and gas appliances. 10 75
92	Jewelry - Costume [92]	10		75	\$1000 per item Expensive jewelry is jewelry made substantially of gold, silver, precious metals 10 75
	- Expensive [92A]				\$4000 per claim stones, diamonds, pearls, or other precious metals or gems and should not be depreciated. See rate solicitation

No.	Item	% Depreciation	Maximum Flat Rate	Maximum	Carrier Recovery % Depreciation			
					Per Year	Payment	Discussion	Per Year
93	Kitchen utensils (pots, pans, knives, etc.)				All long lasting kitchen tools should be considered in the 5%/50% category.			
	- Heavy aluminum, copper, corningware, cast iron, stainless steel, etc. [93]	5		50	Items such as potato peelers, cake cooling racks, ice picks, bowl scrapers, or other items described in 550			
	- Small metal kitchen step ladder [93A]	5		75	advertisement as kitchen gadgets should be considered in the 20%/75% category.	5	75	
	- Other items/gadgets [93B]	20		75	category.	2075		
94	Ladders (does not include kitchen step ladders) [94]	5		75	\$250 per item	5	75	
95	Lamps (including sunlamps) - Lamps [95]	5		75	\$500 per item The higher rate applies when lampshades are claimed separately. However, if shades are made of glass			7 75
	- Lampshades [95A]	10		75	of any type, apply 5% depreciation.	2075		
96	Laser discs [156A]	***	***	***	See No. 156.			
97	Lawn mowers [82, 82A]	***	***	***	See No. 82, garden equipment.	1575		
98	Linens - Fine, expensive [98]	5		50	\$400 per item Consider handwoven, crocheted, or heirloom items as expensive linens.			5 75
	- Quilts, comforters, blankets	5		75	\$2000 per claim Apply these maximums when value is established for hand sewn items Otherwise award reasonable replacement for other fine linens. Cotton blankets - 10/75 [98B] Wool blankets - 5/75 [98A] Comforters - 10/75 [98B] Quilts - 5/75 [98A]			

	- Electric blankets [98C]	10		75	1075
	- Ordinary household items (such as sheets, towels, tablecloths, bath mats, pillowcases) [98D]	20		75	2075
99	Lighters (cigar, cigarette, etc.)	20		75	[99]2075
100	Lighting supplies (globe domes, electric candlesticks or candelabra, etc.) [100]	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.550
101	Luggage (all types including footlockers) [101]	5		75	See Note 12 for replacement of sets.575

No.	Item	% Depreciation			Carrier Recovery % Depreciation		
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year Flat Rate Maximum
102	Marble (all items including lamps, bookends, & miscellaneous furniture items)	7			75		
					The amount of depreciation on marble contained in furniture may be varied from other types of furniture, based on its quality, etc. Examination will indicate whether the item is imitation marble, alabaster, soapstone, or other material. See No. 95 for item maximum for marble lamp.775		
103	Material (including yard goods, fabrics and yarn) [103]		10		Does not change existing Services or Industry depreciation rates on fabric when an item of furniture is reupholstered.10		
104	Mattresses (including box springs) [21]	***	***	***	See No. 21, bedding.590		
105	Medical equipment and instruments [105]		10		\$1500 per claim Medical books are not included, see No. 29.10		
106	Memorabilia (including snapshots, snapshot albums, baby albums, scrapbooks, souvenir album, emblems, award plaques, trophies, movie film, photographic slides etc.) [106]				<p>\$1000 per claim Exclude scenic slides and wedding albums from this category. For snapshots & slides, use cost of film and processing, or new prints from negatives. Photographic Portraits & 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. Materials only.</p> <p>Snapshots: Cost of film and processing, or new prints from negatives.</p> <p>Photographic Portraits & Professional Pictures – Liability is the lesser of the following:</p> <ol style="list-style-type: none"> 1. Cost of restoration, 2. Cost of new prints from negatives or prints, or 3. Cost of retaking if negatives are not available. 		
107	Microscopes, telescopes - Inexpensive - \$100 or less [107]	10		75	\$500 per item \$1500 per Also see No. 24 for binoculars.1075		
	- Expensive-more than \$100 [107A]	5		75	claim575		

108	Mirrors (including frames) [108]	5		75	Mirrors which are integral parts of furniture items are depreciated at the same rate as those items.575
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		% Depreciation	Maximum		Carrier Recovery % Depreciation
No.	Item	Per Year	Flat Rate	Maximum	PaymentDiscussionPer YearFlat RateMaximum
109	Mobile homes [109]	Varies			Value the item based on comparable values in the area.
110	Musical instruments - Pianos, organs, player pianos, harps [110, 110A]	5		75	\$5000 per claim This category includes amplifiers and accessories.5 Over \$250 (includes harps) [110]75
	- Other musical instruments under \$100 [110B, 110C]	20		75	\$1500 per claim20 Under \$50 [110B]75
	- Other musical instruments \$100-250 [110D]	10		75	10 75 \$50-\$250 [110A, 110C, 110D]
	- Other musical instruments over \$250 [110E]	5		75	5 Over \$250 [110E]75
111	Objects of art (sculptures, Figurines, etc.) [111]				\$1000 per item \$4000 per claimThis 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.Commercial value
112	Office furnishings [112]	10		75	\$75 per item \$200 per claimThis category includes radios, paintings, plants, etc., lost from the workplace.1075
113	Outdoor structures [113]	15% for the first year, 10% each year thereafter		75	\$500 per claimThis category includes fences, storage sheds, & swing sets.15% for the first year, 10% each year thereafter 75

		% Depreciation	Maximum		Carrier Recovery % Depreciation
No.	Item	Per Year	Flat Rate	Maximum	PaymentDiscussionPer YearFlat RateMaximum
114	Paintings and pictures		10		\$1000 perTake no depreciation on paintings having a value in excess of \$1000 each. [114A] See No. 106 for professional photographs/pictures/portraits.

					Commercial value for oil paintings & photographs purchased as art.
	(including frames,		[114]		itemLithograph prints:
	etchings, hand reproduced pictures, lithographic prints, etc.)				\$3000 per claim Frames: 10 10
	- Posters (framed or unframed) [114B]		25		\$250 per item \$1000 per claim 25
115	Pen and pencil sets [64, 64A]	***	***	***	See No. 64, desk and writing equipment.1075
116	Pets (including tropical fish) [116]				\$250 per pet \$750 perThis category is primarily intended for quarters losses. Do not pay claims for
	- Pet supplies (e.g., food/water dish, kennel, cage, leash, collar, etc.) [116A]	20		75	claim (which includes supplies)pets lost or injured in shipment. 20 75
117	Phonograph records -Records [6D]	***	***	***	See No. 6 50
	-Compact discs [6B, 6C]				25
	-Tapes [6, 6A]				50

No.	Item	% Depreciation			Carrier Recovery % Depreciation		
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per YearFlat RateMaximum
118	Photographic equipment (cameras, screens, lenses, projectors, etc.)				\$2000 per claim for all photographyAlso see No. 155 for video cameras and accessories. Inexpensive (\$200 or less) [118] 10 75		
	- Inexpensive-\$200 or less [118, 118A]	10		75	equipment andExpensive (over \$200) [118A, 118B] 5 75		
	- Expensive-more than \$200 [118B]	5		75	accessories		
119	Pillows [21A, 21B]	***	***	***	See No. 21, bedding1075		
120	Pipes, smoking (including pouches) [120]	20		75	2075		
121	Pool & Billiard Tables [121]	7		75	\$1500 per itemTake no depreciation on expensive solid wood pool tables. [121A]775		
122	Pots and pans [93]	***	***	***	See No. 93, kitchen utensils550		
123	Professional equipment [123]	5		75	\$1500 per claimAlso see Nos. 62 and 105 for dental and medical equipment and instruments.		
124	Quilts [98A]	***	***	***	See No. 98, linens.575		

125	Radios [70 under \$200, 70J over \$200]	***	***	***	See No. 70, electrical and gas appliances.
126	Razors (other than electric) [126] Razors (electric) [70]	5 10		75 75	Also see No. 70 for electric razors. 5 1075 75
127	Refrigerators [70E under \$200, 70O over \$200]	***	***	***	See No. 70, electrical and gas appliances.780
128	Rugs - Under \$500 [128, 128A, 128B, 128G]	10		75	\$2000 per item \$4000 perUnder \$50 [128] or \$5 per yard [128C] 20 90
					claim\$50-100 [128A] or \$5 -10 per yard [128D] 10 90
					Over \$100 [128B] or over \$10 per yard [128E] 7 75
					Oriental (genuine) [128G, 128H] 2 50
	- \$500-\$999 [128F, 128H]	5		50	775
	- \$1000- or more [128I]	2		25	250

No.	Item	% Depreciation			Carrier Recovery % Depreciation		
		Per Year	Flat Rate	Maximum	PaymentDiscussion	Per YearFlat RateMaximum	
129	Screens, fireplace and accessories (room dividers, folding screens, etc.) [129]	7		75	\$500 per item \$1000 per claimAlso see Nos. 111 and 114 for items considered to be more artistic than functional.775		
130	Scissors, shears (other than electric) [130]	5		75	Also see No. 70 for electric clippers, etc.575		
131	Sewing machines (other than electric) [131]	5		75	Also see No. 70 for electric sewing machines, etc.575		
132	Silver and metal flatware and hollowware						

	-Silverplate, goldplate, pewter, stainless steel, copperware, bronzeware [132]		20		\$2000 per claim Take no depreciation on sterling silver. For sterling silver flatware, apply a \$75 per item maximum [132A]. For sterling silver serving pieces, apply a \$200 per item maximum [132B].
					5 75
	- Sterling silver and fine pewter [132C]				\$5000 per claim Consider fine pewter as sterling silver.10
133	Slip covers [133]	10		75	20 80
134	Sporting equipment and supplies (including basketball, baseball, football, croquet, bowling, badminton,	10		75	\$2500 per claim Take no depreciation on unopened or unused boxes of golf balls or canisters of tennis balls [134B]. Also see No. 37 for camping equipment.
					10 <u>Equipment</u> [134]
					75
	Volleyball, skiing, tennis, scuba, golf bags, clubs & cart, fishing equipment, sky diving parachutes, hang glider saddles and equestrian accessories, etc.				<u>Supplies</u> [134A] 50
135	Stationery [135]		50		If boxes are unopened or unused, take no depreciation. [135A] 50
136	Stenotype machines [136]	10		75	1075

No.	Item	% Depreciation			Carrier Recovery % Depreciation		
		Per Year	Flat Rate	Maximum	Payment	Discussion	Per Year Flat Rate Maximum
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, 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.		1075

[147]				
- Other children's games and toys (including play dolls) [147A]		50		50

No.	Item	% Depreciation		Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum	PaymentDiscussionPer YearFlat RateMaximum
148	Trailers (house, boat)	***	***	***	See Nos. 7 and 109.
149	Trains (electric) - \$200 or less [149] - Over \$200 [149A]	10		75	\$1500 per claimSee No. 70, electrical and gas appliances. See Collections. 10 75
150	Tricycles [147A]	***	***	***	See No. 147, toys.2075
151	TV trays [151]	20% the first year, 10% each year thereafter		75	20% the first year, 10% each year thereafter75
152	Typewriters [152]	5		75	\$750 per itemSee No. 55 for computers and word processors.575
153	Umbrellas [153]	20		75	2075
154	Vacuum Cleaners [70B, 10L]	***	***	***	See No. 70, electrical and gas appliances. See Note 9 for lifetime guarantees.775
155	Video recorders, video cameras and accessory equipment [155]	10		75	\$1000 per item \$2500 per claimAlso 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.1075
156	Video recordings (blank and commercial) - Video tapes [156]	20% the first year, 10% each year thereafter		50	\$3000 per claim20% the first year, 10% each year thereafter50
	- Laser discs [156A]		10		
157	Wagons (children's) [147A]	***	***	***	See No. 147, toys.
158	Wall units	***	***	***	See No. 79, furniture.775
159	Washers [70H, 70R]	***	***	***	See No. 70, electric and gas appliances.1275
160	Wastebaskets - Metal [160]	10		75	
	- Plastic [160A]	20		75	2075

No.	Item	% Depreciation		Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum	PaymentDiscussionPer YearFlat RateMaximum

161	Watches - Inexpensive - \$100 or less [161, 161A]	10		75	\$500 per item \$50 or less [161] 10 75
	- Expensive – more than \$100 [161B]	5		75	More than \$50 [161A, 161B] 5 75
162	Waterbeds	***	***	***	See Nos. 79 and 21.
163	Wedding albums [163]				\$750 / claim Take no depreciation. Materials only.
164	Wedding gowns [164]		20		\$1000 per claim 20
165	Wigs (including hairpieces) - Under \$100 [165]	20		75	\$500 per claim 20 75
	- \$100-\$250 [165A]	10		75	1075
	- \$250 or more [165B]	5		75	575

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.

6. Depreciation. To compute yearly depreciation, the following yardstick should be used:

6-17 months = 1 year

18-29 months = 2 year, etc.

(Increments of 12 months will be counted as one year, up to 173 months. In determining whether an item is six months old, do not count purchase month and pick up month). For example, items 174 months or over in age, maximum depreciation has been reached when applying 5% depreciation per year. When dates of purchase are listed, for example as "between 1966 and 1970", use the median date, i.e., 1968 to compute depreciation. No depreciation should be taken on parts, accessories, etc., which are not normally expected to be replaced during the lifetime of the item. When month of purchase is not shown, use June. No depreciation of any kind will be applied if the item is less than 6 months old.

7. Repairable Items. The amount allowable for repairs may not exceed the depreciated replacement value of an item.

8. Expensive Items - Reasonable Substitute Prices. This does not relate to items of extraordinary value. It pertains to items of everyday use, household furnishings, wearing apparel, and the like, which serve a utilitarian purpose, even though the items are expensive. A fixed award cannot be set, as the amount allowed will vary with the type of article. The award should be just and not arrived at by considering only low priced or popular price substitutes.

9. Lifetime Guaranteed Tools and Other Personal Property With Such Guarantees. Do not deduct for depreciation on tools and other property which are covered by such guarantees. Catalogs reflect items covered by such guarantees.

10. Uniforms. No depreciation on military uniforms. Uniforms will not be included in the clothing maximum payment.

11. Claims for Wrinkled Clothing. Payment for the cost of pressing clothing is not allowable unless the wrinkling was so severe as to amount to the actual damage of personal property. Some wrinkling of clothing (much of which will fall out when the item is hung

up) is to be expected in a shipment of household goods and is not considered to be damaged personal property within the meaning of the Act. Necessary cleaning costs because of soiling, staining or contamination will be considered.

12. Replacement of Sets. When component parts of any set of articles, (lamps, glasses, china, dining room sets, end table, stereo speakers, or any items claimed to comprise a set) are damaged beyond repair or missing, the claimant should only be reimbursed for the missing or damaged pieces as a general rule. An exception may be made when the claimant provides proof that the component pieces cannot be replaced, and as a result, the integrity of the set has been destroyed. In such cases, either a diminution in value award or replacement of the set should be considered. When the entire set is replaced, except in unusual cases, turn in to government salvage of the delivered property is required. For some types of shipments the carrier may exercise salvage rights.

13. When the replacement cost of an item exceeds \$100.00 and the item is not carried in a military exchange or a commercial sales catalog, a statement from a reliable, disinterested concern must be submitted attesting to the replacement price of the same or a substantially similar item.