

**State of California  
Office of Administrative Law**

**In re:  
Franchise Tax Board**

**Regulatory Action:**

**Title 18, California Code of Regulations**

**Adopt sections: 19195-1, 19195-2**

**Amend sections:**

**Repeal sections:**

**NOTICE OF APPROVAL OF EMERGENCY  
REGULATORY ACTION**

**Government Code Sections 11346.1 and  
11349.6**

**OAL Matter Number: 2016-1108-02**

**OAL Matter Type: Emergency Resubmittal  
(ER)**

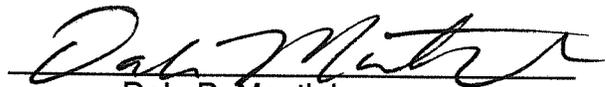
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In this emergency rulemaking action, the Franchise Tax Board (FTB) adopts two new sections of Title 18 of the California Code of Regulations concerning taxpayers who are listed on the FTB's certified list of the 500 largest tax delinquents, pursuant to Revenue and Taxation Code section 19195, and who, therefore, are subject to state agency license suspensions, denials, non-renewals, or the like, pursuant to Business and Professions Code section 494.5. The sections provide an administrative hearing process for taxpayers to challenge the FTB's denial of a request to be removed from the list of taxpayers reported to state licensing agencies and standards for determining financial hardship.

OAL approves this emergency regulatory action pursuant to sections 11346.1 and 11349.6 of the Government Code.

This emergency regulatory action is effective on 11/17/2016 and will expire on 5/17/2017. The Certificate of Compliance for this action is due no later than 5/16/2017.

Date: November 17, 2016



Dale P. Mentink  
Senior Attorney

For: Debra M. Cornez  
Director

Original: Selvi Stanislaus

Copy: Christy Keith

# EMERGENCY

STATE OF CALIFORNIA—OFFICE OF ADMINISTRATIVE LAW

## NOTICE PUBLICATION/REGULATIONS SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-2013)

OAL FILE NUMBERS	NOTICE FILE NUMBER <b>Z-2016-0930-02E</b>	REGULATORY ACTION NUMBER <i>DM per agency request 11/8/16</i>	EMERGENCY NUMBER <b>2016-1108-02ER</b>
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For use by Office of Administrative Law (OAL) only

**ENDORSED - FILED**  
in the office of the Secretary of State  
of the State of California

**NOV 17 2016**

*4:14 PM*

**2016 NOV -8 P 12:50**  
**OFFICE OF ADMINISTRATIVE LAW**

NOTICE

REGULATIONS

AGENCY WITH RULEMAKING AUTHORITY  
Franchise Tax Board

AGENCY FILE NUMBER (if any)

### A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE		TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE	
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)	
<b>OAL USE ONLY</b>	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		NOTICE REGISTER NUMBER	PUBLICATION DATE	

### B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Procedures and Standards on Requests for Release	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) <b>2016-0930-02E</b> <i>DM per agency request 11/8/16</i>
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<b>SECTION(S) AFFECTED</b> (List all section number(s) individually. Attach additional sheet if needed.)	ADOPT 19195-1, 19195-2
	AMEND
	REPEAL
TITLE(S) 18	

3. TYPE OF FILING			
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346)	<input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.	<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h))	<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
<input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)	<input checked="" type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	<input type="checkbox"/> File & Print	<input type="checkbox"/> Print Only
<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<input type="checkbox"/> Other (Specify) _____	

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)  
~~10/10/2016 - 11/8/2016~~

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)

<input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))	<input checked="" type="checkbox"/> Effective on filing with Secretary of State	<input type="checkbox"/> \$100 Changes Without Regulatory Effect	<input type="checkbox"/> Effective other (Specify) _____
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6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY

<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)	<input type="checkbox"/> Fair Political Practices Commission	<input type="checkbox"/> State Fire Marshal
<input type="checkbox"/> Other (Specify) _____		

7. CONTACT PERSON Christy Keith	TELEPHONE NUMBER (916) 845-6080	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) Christy.Keith@ftb.ca.gov
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8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Christy Keith</i>	DATE 11/8/16
TYPED NAME AND TITLE OF SIGNATORY Christy Keith, Regulations Coordinator	

For use by Office of Administrative Law (OAL) only

**ENDORSED APPROVED**

**NOV 17 2016**

Office of Administrative Law

**Title 18, Division 3, California Code of Regulations**  
**Adopt new Article 9. Public Disclosure of Tax Delinquencies, containing new Sections**  
**19195-1 and 19195-2**  
**Text of Emergency Regulations**

**Chapter 2.6. Administration of Franchise and Income Tax**  
**Subchapter 4. Payments and Assessments**  
**Article 9. Public Disclosure of Tax Delinquencies**

**Section 19195-1 is adopted to read:**

**19195-1. Hearing on Requests for Release under Section 494.5 of the Business and Professions Code**

(a) *Applicability of Regulation.* This regulation applies to hearings provided by the Franchise Tax Board in connection with requests for release under section 494.5 of the Business and Professions Code.

(b) *Right to Request Hearing, Notification of Right, and Limitation on Scope and Effect of Hearing.*

(1) Unless the Franchise Tax Board determines to send a release to the appropriate state governmental licensing entity under section 494.5 of the Business and Professions Code without a hearing under this regulation, an applicant or licensee who receives a preliminary notice or preliminary notices under subdivision (e)(2) of section 494.5 of the Business and Professions Code and who has made a request for release to the Franchise Tax Board under section 494.5 of the Business and Professions Code shall have the right to one (1) hearing before a Franchise Tax Board hearing officer related solely to the issue of whether the Franchise Tax Board shall send a release to the appropriate state governmental licensing entity under section 494.5 of the Business and Professions Code. An applicant or licensee who has had a hearing under this regulation related to a request for release shall have the right to a hearing under this regulation related to another request for release only upon a showing of a material change of circumstances.

(2) If an applicant or licensee is entitled to a hearing under subsection (b)(1) and if the Franchise Tax Board has not done so previously, the Franchise Tax Board shall, within five (5) business days after the Franchise Tax Board receives a request for release, send written notification to the applicant or licensee requesting the release of the applicant's or licensee's right to submit a written request for a hearing in accordance with this regulation.

(3) The applicant or licensee shall not be permitted to contest the applicant's or licensee's obligation to pay the outstanding tax obligation through the procedures contained in section 494.5 of the Business and Professions Code or in this regulation.

(4) The decision of the hearing officer, the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee under this regulation shall be binding on the applicant or licensee and the Franchise Tax Board only in connection with the request for release that was the subject of the hearing and not in connection with any other request for release or any other matter.

(c) *Time, Date, Place and Manner of Hearing.*

(1) Upon receipt of a written request for a hearing in accordance with this regulation, the Franchise Tax Board shall use reasonable diligence to hold a hearing in accordance with this regulation within twenty (20) business days of the Franchise Tax Board's receipt of the request for a hearing. The failure of the Franchise Tax Board to hold a hearing within twenty (20) business days shall not require the Franchise Tax Board to send a release under section 494.5 of the Business and Professions Code, except as required by subdivision (h)(2) of section 494.5 of the Business and Professions Code.

(2) The time, date and place of the hearing under this regulation shall, when possible, be determined by mutual agreement of the applicant or licensee and the Franchise Tax Board. If a mutual agreement cannot be reached as to the time, date and place of the hearing, the Franchise Tax Board shall determine the time, date and place of the hearing and send written notification to the applicant or licensee of that determination.

(3) Hearings shall be held at a Franchise Tax Board office and scheduled Monday through Friday during normal business hours for the office where the hearing is to be held (generally between 8:00 a.m. and 4:30 p.m., local time).

(4) A hearing may be conducted by telephone, videoconferencing or similar means if the applicant or licensee and the Franchise Tax Board mutually consent.

(5) The applicant or licensee may request that the hearing be rescheduled; however, the determination of whether to reschedule the hearing shall be made by the Franchise Tax Board.

(6) An applicant or licensee who does not appear at the scheduled hearing shall be deemed to have waived the right to a hearing under this regulation unless good cause, not within the applicant's or licensee's control, exists for the failure to appear. The hearing officer will determine whether good cause exists. If good cause exists, the hearing shall be rescheduled as soon as practical.

(d) *Hearing.*

(1) *Hearing Officer and Hearing Witnesses.*

(A) The Franchise Tax Board shall designate a member of its staff as the hearing officer for the hearing in connection with the request for release under section 494.5 of the Business and Professions Code. The Franchise Tax Board shall not appoint any member of its staff as the hearing officer if that staff member had any prior involvement with respect to the applicant or licensee.

(B) The hearing officer shall have the authority to conduct the hearing and make the determination as to whether the Franchise Tax Board should send a release.

(C) The Franchise Tax Board may designate one or more members of its staff as hearing witnesses for the hearing in connection with a request for release.

(2) *Representative.*

(A) The applicant or licensee shall have the right to have one representative at the hearing, provided such representative is designated by the applicant or licensee in a written notice signed by the applicant or licensee that is received by the Franchise Tax Board at or prior to the commencement of the hearing.

(B) The representative may be any person of the applicant's or licensee's choosing, including, but not limited to, an attorney, accountant, bookkeeper, employee, consultant or business associate.

(3) *Conduct of Hearing.*

(A) *Purpose of Hearing.* The purpose of the hearing is to allow the hearing officer and the applicant or licensee to address the relevant issues raised by the request for release and to develop the factual basis for a decision on the request for release.

(B) *Reasonable Accommodations.* The Franchise Tax Board shall provide reasonable accommodations to any applicant, licensee, representative or witness who has a disability and requires such accommodations to facilitate the hearing process. An applicant or licensee shall notify the Franchise Tax Board in writing of the need for reasonable accommodations at the same time that the applicant or licensee submits a written request to the Franchise Tax Board for a hearing in accordance with this regulation. Such notification shall specify the accommodations needed.

(C) *Language Assistance.*

1. An applicant or licensee who cannot speak or understand English or who can do so only with difficulty shall receive language assistance at the hearing if:

a. The applicant or licensee supplies an interpreter,

b. The applicant or licensee requests in accordance with subsection (d)(3)(C)2. that the Franchise Tax Board supply an interpreter who is a member of the Franchise Tax Board's staff, other than the hearing officer, and one is available, or

c. The applicant or licensee requests in accordance with subsection (d)(3)(C)2. a certified hearing interpreter from the list of such interpreters maintained by the State Personnel Board, and one is available.

2. An applicant or licensee requesting the Franchise Tax Board to supply language assistance services under subsection (d)(3)(C)1.b. or c. shall notify the Franchise Tax Board of the request at the same time as the applicant or licensee submits a written request to the Franchise Tax Board for a hearing in accordance with this regulation. Such notification shall specify the language assistance needed.

3. If the applicant or licensee requests a certified administrative hearing interpreter pursuant to subsection (d)(3)(C)1.c. and one is supplied, the cost of supplying the interpreter shall be paid by the applicant or licensee, unless, upon request of the applicant or licensee, the hearing officer directs the Franchise Tax Board to pay such cost. The hearing officer's decision to direct the Franchise Tax Board to pay such cost shall be based upon an equitable consideration of all the circumstances of the case, such as the ability of the applicant or licensee to pay.

4. A person providing language assistance under subsection (d)(3)(C)1.a. shall not be considered a representative for purposes of subsection (d)(2), unless so designated by the applicant or licensee.

(D) *Confidentiality.* The hearings under this regulation are part of the administrative process of the Franchise Tax Board and are covered by the confidentiality provisions contained in Article 2 of Chapter 7 of Part 10.2 of the Revenue and Taxation Code.

(E) *Attendance of Persons Other Than Applicant, Licensee, Staff of the Franchise Tax Board, Hearing Witnesses of the Franchise Tax Board, and Hearing Officer.* No person other than the applicant, licensee, staff of the Franchise Tax Board, hearing witnesses of the Franchise Tax Board and the hearing officer shall be entitled to attend the hearing unless the hearing officer receives:

1. Written notice signed by the applicant or licensee authorizing such person to attend the hearing, and

2. Such person provides the hearing officer with a signed written statement that:

a. Such person shall not record the hearing by means of an audio or video recording or any other means, and

b. Such person shall follow any instructions given by the hearing officer.

(F) *Recording, Transcript and Records of Hearing.*

1. The Franchise Tax Board is not required to record the hearing by means of an audio or video recording or any other means or to prepare a transcript of a hearing under this regulation.

2. The Franchise Tax Board is not required to maintain a record of the documents submitted or statements made during the course of a hearing after the applicant's or licensee's entitlement to a release has been decided.

3. No one other than the Franchise Tax Board shall have the right to record the hearing by means of an audio or video recording or any other means.

(G) *Witnesses and Documentary Evidence.* At a hearing, the applicant or licensee may present witnesses and/or offer documentary evidence in support of the applicant's or licensee's request that the Franchise Tax Board send a release under section 494.5 of the Business and Professions Code and to rebut evidence of the Franchise Tax Board.

1. *Witnesses.*

a. Oral testimony will be evaluated by the hearing officer in making a decision on the request for release.

b. Oral testimony will be under oath.

c. The applicant or licensee and the Franchise Tax Board shall exchange a list of the names of witnesses who will be present at the hearing so that such lists are received at least five (5) business days prior to the hearing.

d. The hearing officer may limit the testimony of witnesses if and when the hearing officer determines testimony to be repetitious, redundant, or irrelevant.

e. The Franchise Tax Board is not required to compel witnesses to appear at a hearing.

2. *Documentary Evidence.*

a. Documentary evidence will be evaluated by the hearing officer in making a decision on the request for release.

b. Documentary evidence will be submitted under penalty of perjury.

c. The applicant or licensee and the Franchise Tax Board shall exchange a copy of any documentary evidence to be offered in support of their positions so that such documentary evidence is received at least five (5) business days prior to the hearing.

d. The Franchise Tax Board is not required to compel production of documents at a hearing.

(H) *Termination of Hearing.* The hearing officer shall have the authority to terminate a hearing. Grounds for terminating a hearing include, but are not limited to:

1. The applicant or licensee or the applicant's or licensee's representative persists in making repetitious or irrelevant statements, or

2. The applicant or licensee, the applicant's or licensee's representative, or any other individual permitted to be at the hearing by the applicant or licensee behaves in a disruptive manner or does not follow the hearing officer's instructions.

(e) *Decision.*

(1) In reaching a decision, the hearing officer shall consider the following:

(A) Any documents or other evidence, including, but not limited to, any financial statements, submitted by or on behalf of the Franchise Tax Board in accordance with this regulation,

(B) Any documents or other evidence, including, but not limited to, any financial statements, submitted by or on behalf of the applicant or licensee in accordance with this regulation,

(C) Whether the applicant or licensee has submitted the information and documentation related to assets, income or expenses or any other information or documentation requested by the Franchise Tax Board for the purposes of making the determination of whether the applicant or licensee is unable to pay the outstanding tax obligation due to a current financial hardship under subdivision (h)(3) of section 494.5 of the Business and Professions Code in the form requested by the Franchise Tax Board and under penalty of perjury,

(D) Whether the applicant or licensee has acted with diligence in responding to notices from the applicable state governmental licensing entity and the Franchise Tax Board as required by subdivision (i) of section 494.5 of the Business and Professions Code,

(E) Any argument made by the applicant or licensee, the applicant's or licensee's representative or the Franchise Tax Board, and

(F) The hearing officer's experience, technical competence and specialized knowledge.

(2) In determining whether the applicant or licensee is entitled to a release under section 494.5 of the Business and Professions Code, the hearing officer shall apply Regulation section 19195-2.

(3) Within five (5) business days of the completion of the hearing, the hearing officer shall decide whether the applicant or licensee is entitled to a release under section 494.5 of the Business and Professions Code.

(A) If the hearing officer decides that the applicant or licensee is entitled to a release under section 494.5 of the Business and Professions Code, the Franchise Tax Board shall immediately send a release to the applicant or licensee and the applicable governmental licensing entity.

(B) If the hearing officer decides that the applicant or licensee is not entitled to a release under section 494.5 of the Business and Professions Code, the Franchise Tax Board shall, within five (5) business days of the completion of the hearing, send a written notification to the applicant or licensing that:

1. Informs the applicant or licensee that the hearing officer has decided that the applicant or licensee is not entitled to a release, and

2. Provides the applicant or licensee with the hearing officer's written decision that the applicant or licensee is not entitled to a release. The decision shall be based on the items described in subsection (e)(1) and shall include a statement of the factual and legal basis of the decision related to whether the applicant or licensee is entitled to a release under section 494.5 of the Business and Professions Code and the names of all persons in attendance at the hearing. If the decision is based substantially on the credibility of one or more witnesses, the decision shall identify any specific evidence of the observed demeanor, manner or attitude of the witnesses that supports the determination, and

3. Informs the applicant or licensee of the right to request reconsideration of the hearing officer's decision under this regulation and the procedure for requesting reconsideration, and

4. Informs the applicant or licensee of the right to request review of the hearing officer's decision by the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee under this regulation and the procedure for requesting review.

(4) If a hearing is provided, the Franchise Tax Board shall be deemed to have completed its release review and to have sent notice of its findings to the applicant or licensee as required by subdivisions (h)(2) of section 494.5 of the Business and Professions Code once the Franchise Tax Board has either sent:

(A) A release to the applicant or licensee and the applicable governmental licensing entity, or

(B) The notification as required by subsection (e)(3)(B) to the applicant or licensee.

(f) *Request for Reconsideration by Hearing Officer.*

(1) The applicant or licensee has the right to submit one (1) written request that the hearing officer reconsider the hearing officer's decision that the applicant or licensee is not entitled to a release, provided:

(A) The applicant or licensee submits the request so that it is received by the Franchise Tax Board within ten (10) business days of the date the applicant or licensee receives the notification under subsection (e)(3)(B), and

(B) The applicant or licensee has not and does not request a review of the hearing officer's decision by the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee under this regulation prior to the time the hearing officer makes a decision related to the request for reconsideration by the applicant or licensee.

(2) Within seven (7) business days of the Franchise Tax Board's receipt of the request for reconsideration, the hearing officer shall decide whether the applicant or licensee is entitled to a release based on the items described in subsection (e)(1), the information and argument included in the request for reconsideration, and any documents and information relevant to the matter that are under the control of the Franchise Tax Board.

(A) If the hearing officer decides that the applicant or licensee is entitled to a release under section 494.5 of the Business and Professions Code, the Franchise Tax Board shall immediately send a release to the applicant or licensee and the applicable governmental licensing entity.

(B) If the hearing officer decides that the applicant or licensee is not entitled to a release under section 494.5 of the Business and Professions Code, the Franchise Tax Board shall immediately send a written notification to the applicant or licensee that:

1. Notifies the applicant or licensee that the hearing officer has decided that the applicant or licensee is not entitled to a release, and

2. Notifies the applicant or licensee of the right to request review of the hearing officer's decision by the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee and the procedure for requesting such review.

(3) The applicant or licensee shall not have a right to a hearing in connection with a request for reconsideration under this subsection (f).

(g) *Request for Review by Taxpayers' Rights Advocate.*

(1) The applicant or licensee has the right to submit one (1) written request for review of the hearing officer's decision that the applicant or licensee is not entitled to a release to the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee, provided:

(A) The applicant or licensee submits the request so that it is received by the Franchise Tax Board on or before the later of:

1. Ten (10) business days after the date the applicant or licensee receives the notification under subsection (e)(3)(B), and

2. Ten (10) business days after the date the applicant or licensee receives notification from the Franchise Tax Board under subsection (f)(2)(B), if the applicant or licensee has submitted a request for reconsideration that complies with subsection (f)(1)(A) and (B), and

(B) If the applicant or licensee has submitted a request for reconsideration that complies with subsections (f)(1)(A) and (B), the applicant or licensee has received notification under subsection (f)(2)(B).

(2) If an applicant or licensee submits a request for review by the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee prior to receiving notification from the Franchise Tax Board under subsection (f)(2)(B), the applicant or licensee waives the right to a decision on reconsideration by the hearing officer under subsection (f)(2).

(3) Within seven (7) business days of the Taxpayers' Rights Advocate's receipt of a request that complies with subsections (g)(1)(A) and (B), the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee shall decide whether the applicant or licensee is entitled to a release based on the items described in subsection (e)(1), the decision of the hearing officer, the information and argument included in the request for review and any documents and information relevant to the matter that are under the control of the Franchise Tax Board.

(A) If the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee decides that the applicant or licensee is entitled to a release under section 494.5 of the Business and Professions Code, the Franchise Tax Board shall immediately send a release to licensee or applicant and the applicable governmental licensing entity.

(B) If the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee decides that the applicant or licensee is not entitled to a release under section 494.5 of the Business and Professions Code, the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee shall immediately send a written notification to the applicant or licensee

that the Taxpayers' Rights Advocate or the Taxpayers' Rights Advocate's designee has decided that the applicant or licensee is not entitled to a release.

(4) The applicant or licensee shall not have a right to a hearing in connection with a request for review under this subsection (g).

(h) *Resolution Outside Hearing Process.*

At any time, an applicant or licensee may discuss with the collector assigned to the applicant's or licensee's account the resolution of the request for release and resolve the request for release.

(i) *Other Requests for Release.*

Even if an applicant or licensee is not entitled to a hearing under this regulation, the Franchise Tax Board shall consider and respond to any request for release received from an applicant or licensee, provided that, in the case of multiple requests for release in connection with the same preliminary notice or preliminary notices, such request is based on a material change of circumstances.

(j) *Notifications, Notices and Requests.*

(1) *Notifications and Notices to Applicant or Licensee.* All notifications and notices to the applicant or licensee under this regulation shall be mailed by first-class mail to the address of the applicant or licensee on the request for a release or, in the absence of such address, to the last known address of the applicant or licensee pursuant to section 18416 of the Revenue and Taxation Code, unless the applicant or licensee notifies the Franchise Tax Board in a writing signed by the applicant or licensee of an alternative address. If the applicant or licensee notifies the Franchise Tax Board in a writing signed by the applicant or licensee of an alternative address, all future notices to the applicant or licensee under this regulation shall be mailed by first-class mail to that address. In addition to sending notices and notifications by first-class mail, all notifications and notices to the applicant or licensee under this regulation may be sent by facsimile or encrypted email, if the applicant or licensee requests in writing that the Franchise Tax Board send notifications and notices to the applicant or licensee by facsimile or encrypted email and provides sufficient instructions to do so.

(2) *Notifications, Notices and Requests to Franchise Tax Board.* All notifications, notices and requests to the Franchise Tax Board under this regulation shall be mailed by first-class mail to the address and unit that the Franchise Tax Board shall designate by FTB Notice. In addition to sending notifications, notices and requests by first-class mail, all notifications, notices and requests may also be sent by facsimile or email, if such method is described in the FTB Notice.

(k) *Applicability of Regulation.* This regulation shall apply to any request for release under section 494.5 of the Business and Professions Code received by the Franchise Tax Board on or

after the effective date of this regulation under subdivision (o) of Business and Professions Code section 494.5.

**Note: Authority Cited: Section 494.5, Business and Professions Code; Section 19503, Revenue and Taxation Code.**

**Reference: Section 494.5, Business and Professions Code; Section 19195, Revenue and Taxation Code; Section 11435.20, Government Code; Section 11435.25; Government Code.**

**Section 19195-2 is adopted to read:**

**19195-2. Determination of Current Financial Hardship under Subdivision (h)(3) of Section 494.5 of the Business and Professions Code**

(a) *Applicability of Regulation.* This regulation applies to determinations of whether an applicant or licensee is unable to pay the outstanding tax obligation due to a current financial hardship under subdivision (h)(3) of section 494.5 of the Business and Professions Code.

(b) *Applicant or Licensee Required to Provide Information.* Notwithstanding any other provision of this regulation, the Franchise Tax Board shall not send a release under subdivision (h)(3) of section 494.5 of the Business and Professions Code if the applicant or licensee fails to submit:

(1) Any and all information and documentation related to assets, income or expenses and

(2) Any and all other information or documentation

requested by the Franchise Tax Board for the purposes of making a determination of whether the applicant or licensee is unable to pay the outstanding tax obligation due to a current financial hardship pursuant to subdivision (h)(3) of section 494.5 of the Business and Professions Code in the form and manner requested by the Franchise Tax Board and under penalty of perjury.

(c) *Applicant's or Licensee's Entitlement to Release.* An applicant or licensee has a current financial hardship under subdivision (h)(3) of section 494.5 of the Business and Professions Code and the Franchise Tax Board shall send a release under section 494.5 of the Business and Professions Code if both of the following are true:

(1) The applicant or licensee is unable to pay any part of the outstanding tax obligation; and

(2) The applicant or licensee is unable to qualify for an installment payment arrangement as provided for by section 19008 of the Revenue and Taxation Code.

(d) An applicant or licensee is able to pay part of the outstanding tax obligation within the meaning of subsection (c)(1) and is not entitled to a release under subsection (c) if the following calculated amount is greater than zero:

(1) The amount of the applicant's or licensee's assets that are cash or readily converted to cash, without regard to whether such conversion will have an adverse tax consequence to the applicant or licensee, including, but not limited to, assets that are separate, community or quasi-community property of the applicant or licensee, but excluding non-cash assets that are necessary for the operation of the applicant's or licensee's trade or business that

produces income for the applicant or licensee, including, but not limited to, a trade or business that is separate, community or quasi-community property of the applicant or licensee, less

(2) The amount described in subsection (d)(1) that is:

(A) In the case of an individual applicant or licensee, necessary to provide for the applicant's or licensee's (and his or her family's) health and welfare as determined in subsection (g), during the five (5)-year period after the date of the determination under this subsection (d), and/or

(B) Necessary to pay the reasonable costs, during the five (5)-year period after the date of the determination under this subsection (d), of the operation of the applicant's or licensee's trade or business that produces income for the applicant or licensee, including, but not limited to, a trade or business that is separate, community or quasi-community property of the applicant or licensee.

(3) Amounts described in subsection (d)(1) are necessary under subsection (d)(2) and, therefore, included in subsection (d)(2) only to the extent such amounts cannot be paid from sources other than those described in subsection (d)(1).

(e) An applicant or licensee is able to qualify for an installment payment arrangement as provided for by section 19008 of the Revenue and Taxation Code within the meaning of subsection (c)(2) and is not entitled to a release under subsection (c) if the following calculated amount is greater than zero:

(1) The amount of any and all assets owned or to be owned by the applicant or licensee that are cash or can be converted to cash during the five (5)-year period after the date of the determination under this subsection (e), without regard to whether such conversion will have an adverse tax consequence to the applicant or licensee, including, but not limited to, assets that are separate, community or quasi-community property of the applicant or licensee, but excluding non-cash assets that are necessary for the operation of the applicant's or licensee's trade or business that produces income for the applicant or licensee, including, but not limited to, a trade or business that is separate, community or quasi-community property of the applicant or licensee, plus

(2) The amount of any and all income projected to be received by the applicant or licensee during the five (5)-year period after the date of the determination under this subsection (e), including, but not limited to, income that is separate, community or quasi-community property of the applicant or licensee, less

(3) The amount described in subsections (e)(1) and (e)(2) that is:

(A) In the case of an individual applicant or licensee, necessary to provide for the applicant's or licensee's (and his or her family's) health and welfare as determined under

subsection (g) during the five (5)-year period after the date of the determination under this subsection (e), and/or

(B) Necessary to pay the reasonable costs, during the five (5)-year period after the date of the determination under this subsection (e), of the operation of a trade or business of the applicant or licensee that produces income for the applicant or licensee, including, but not limited to, a trade or business that is separate, community or quasi-community property of the applicant or licensee.

(f) Even if the Franchise Tax Board is not required to send a release under subsection (c), the Franchise Tax Board shall send a release under section 494.5 of the Business and Professions Code if both:

(1) The applicant or licensee pays the Franchise Tax Board an amount equal to:

(A) The amount of the applicant's or licensee's assets that are cash or can be readily converted to cash, without regard to whether such conversion will have an adverse tax consequence to the applicant or licensee, including, but not limited to, assets that are separate, community or quasi-community property of the applicant or licensee, but excluding non-cash assets that are necessary for the operation of the applicant's or licensee's trade or business that produces income for the applicant or licensee, including, but not limited to, a trade or business that is the applicant's or licensee's separate, community or quasi-community property, less

(B) The amount described in subsection (f)(1)(A) that is:

1. In the case of an individual applicant or licensee, necessary to provide for the applicant's or licensee's (and his or her family's) health and welfare as determined in subsection (g), during the five (5)-year period after the date of the determination under this subsection (f), and/or

2. Necessary to pay for the reasonable costs, during five (5)-year period after the date of the determination under this subsection (f), of the operation of the applicant's or licensee's trade or business that produces income for the applicant or licensee, including, but not limited to, a trade or business that is the separate, community or quasi-community property of the applicant or licensee.

(C) Amounts described in subsection (f)(1)(A) are necessary under subsection (f)(1)(B) and, therefore, included in subsection (f)(1)(B) only to the extent such amounts cannot be paid from sources other than those described in subsection (f)(1)(A).

(2) If the tax obligation is not paid in full under subsection (f)(1), the applicant or licensee and the Franchise Tax Board enter into an installment payment arrangement as provided for by section 19008 of the Revenue and Taxation Code, if the applicant or licensee is able to qualify for installment payment arrangement as provided for by section 19008 of the Revenue and Taxation Code, and as is defined in subsection (e), that:

(A) Is consistent with the need of the applicant or licensee to pay:

1. In the case of an individual applicant or licensee, expenses necessary to provide for the applicant's or licensee's (and his or her family's) health and welfare as determined under subsection (g) during the period of the installment payment arrangement, and

2. Necessary and reasonable costs, during the period of the installment payment arrangement, of the operation of the applicant's or licensee's trade or business that produces income for the applicant or licensee, including, but not limited to, a trade or business that is the applicant's or licensee's separate, community or quasi-community property, and

(B) Contains such terms and conditions as are required by the Franchise Tax Board in exercising its discretion under Section 19008 of the Revenue and Taxation Code, which may include terms and conditions allowable under Sections 19008 and 21019 of the Revenue and Taxation Code, including, but not limited to, some or all of the following terms and conditions:

1. Terms related to timing, amounts and duration of payments, which duration may be five years or any time longer or shorter,

2. The applicant or licensee shall authorize electronic funds withdrawal from the applicant's or licensee's bank account to make payments required under the installment payment arrangement,

3. The applicant or licensee shall maintain sufficient funds in a bank account to make the payments required under the installment payment arrangement,

4. As a condition to the Franchise Tax Board's agreement to the installment payment arrangement, the applicant or licensee shall complete a financial statement describing all of the applicant's or licensee's assets, income, liabilities and expenses that is signed under penalty of perjury, and the applicant or licensee shall agree that any false statement in the financial statement shall constitute a breach of the installment payment arrangement,

5. The applicant or licensee shall provide information and documentation requested by the Franchise Tax Board during the term of the installment payment arrangement, including, but not limited to, financial statements submitted under penalty of perjury, and the applicant or licensee shall agree that the Franchise Tax Board may require that the installment payment arrangement be modified based on a change of circumstances,

6. If the applicant or licensee receives wages, the applicant or licensee shall confirm that the withholding rates for Employment Development Department Form DE 4 and Internal Revenue Service W-4 on file with the applicant's or licensee's employer will withhold enough California income tax to pay the applicant's or licensee's California state income tax liability for the next California income tax return and shall agree that the applicant or

licensee will ensure that the withholding rates for Employment Development Department Form DE 4 and Internal Revenue Service W-4 on file with the applicant's or licensee's employer will withhold enough California income tax to pay the applicant's or licensee's California income tax liability for the future California income tax returns,

7. The applicant or licensee shall make any required estimated payments if the applicant or licensee receives income from sources other than wages,

8. The applicant or licensee has filed and shall agree to file all past, present and future tax returns that are required to be filed with the Franchise Tax Board,

9. The applicant or licensee shall not incur any additional obligations to the Franchise Tax Board that are not paid when due, and

10. The applicant or licensee shall provide security for the Franchise Tax Board's rights against the applicant or licensee.

(g) The Franchise Tax Board shall determine whether expenses are necessary to provide for the applicant's or licensee's (and his or her family's) health and welfare as follows:

(1) The Franchise Tax Board shall make its determination under this subsection (g) pursuant to the following Internal Revenue Service standards, as specified in The Internal Revenue Service Allowable Living Expenses Standards (Rev. 10/16), which are hereby incorporated by reference, as follows:

(A) The Internal Revenue Service Allowable Living Expenses Standards – National Standards: Food, Clothing, and Other Items, relating to food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous, pages 2 through 3,

(B) The Internal Revenue Service Allowable Living Expenses Standards – National Standards: Out-of-Pocket Health Care, relating to out-of-pocket health care expenses including medical services, prescription drugs, and medical supplies (e.g., eyeglasses, contact lenses, etc.), page 4,

(C) The Internal Revenue Service Allowable Living Expenses Standards – Local Standards: Housing and Utilities, relating to mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and internet service, pages 5 through 151, and

(D) The Internal Revenue Service Allowable Living Expenses Standards – Local Standards: Transportation, relating to loan or lease payments and amounts for monthly operating costs, pages 152 through 155.

(2) In addition to the expenses covered by the standards in subsection (g)(1), the Franchise Tax Board may allow the following expenses to the extent they are being paid, if they are reasonable and the applicant or licensee provides documentation to substantiate such expenses:

(A) Accounting and legal fees for representation of the applicant or licensee before the Franchise Tax Board,

(B) Accounting and legal fees if necessary to provide for the applicant's or licensee's (or his or her family's) health and welfare,

(C) Charitable contributions (donations to tax exempt organizations) if such donations are a bona fide condition of employment,

(D) Child care (baby-sitting, day care, nursery and preschool) expenses if necessary for the applicant's or licensee's (or his or her family's) health and welfare,

(E) Court-ordered payments for alimony, child support or restitution for victims,

(F) Dependent care expenses for elderly, invalid or handicapped persons if necessary to provide for the dependent's health and welfare and if there is no alternative to the applicant or licensee paying the expenses,

(G) Education expenses if required for a physically or mentally challenged child and no public education providing similar services is available,

(H) Education expenses if such expenses are a bona fide condition of employment,

(I) Involuntary deductions that are a bona fide condition of employment, including, but not limited to, union dues, uniforms and work shoes,

(J) Life insurance expenses for a term policy on the life of the applicant or licensee,

(K) Required payments and withholdings for current year federal, FICA, Medicare, state and local taxes,

(L) Payments under agreements with the Internal Revenue Service, other states or other state agencies for delinquent taxes,

(M) Payments on student loans guaranteed by the federal government if for the applicant's or licensee's post-high school education,

(N) Payments for health insurance for the applicant or licensee (or his or her family) if necessary to provide for the applicant's or licensee's (or his or her family's) health and welfare, and

(O) Other expenses if necessary to provide for the applicant's or licensee's (or his or her family's) health and welfare.

(3) In making its determination under the Internal Revenue Service standards described in subsection (g)(1), the Franchise Tax Board shall follow the Internal Revenue Service rules relating to shared expenses, as specified in The Internal Revenue Service Allowable Living Expense Standards (Rev. 10/16) – Shared Expenses, which are hereby incorporated by reference, pages 156 through 158.

(h) *Definitions.*

(1) The term "asset" means all real and personal property, including, but not limited to, cash; cash equivalents; deposits; shares in credit unions; publically traded stocks; mutual funds; investment accounts; money market accounts; non-publicly traded stocks; municipal bonds; interests in incorporated and unincorporated businesses, including, but not limited to, an interest in a corporation, limited liability company, partnership, and joint venture; government and corporate bonds; other negotiable and non-negotiable instruments such as personal checks, cashier's checks, promissory notes, and money orders; pre-paid debit cards; Individual Retirement Accounts, Keogh Plans, Simplified Employee Pensions, 401(k) Plans, and any other retirement or pension accounts and profit sharing plans; annuities; trusts; equitable or future interests in property; rights or powers exercisable for the benefit of the applicant or licensee or the applicant's or licensee's community or quasi-community; mineral rights; licensing agreements; tax refunds; interests in insurance policies; soft and hard commodities including, but not limited to, precious metals and agricultural products; jewelry; gems; artwork; vehicles, including, but not limited to, automobiles and trucks; aircraft; vessels; collectables; antiques; Bitcoin; funds deposited by crowd-sourced websites; accounts receivable; notes receivable; obligations owed to the applicant or licensee and the applicant's or licensee's community or quasi-community; real estate, including, but not limited to, rental property; trust accounts; furniture; mineral rights; factories; fixtures; buildings; inventories; merchandise; stock in trade; raw materials; work in progress; finished products; supplies; machinery; tools; equipment; intangible assets, including, but not limited to, good will, patents, copyrights, trademarks, franchises, licenses, domain names of websites and customer lists; and any other property or interest.

(2) The term "income" means payments that the applicant or licensee or the applicant's or licensee's community or quasi-community receives or is entitled to receive from any source (irrespective of whether such payments would be treated as gross income for tax purposes to the applicant or licensee), including, but not limited to, assets; wages, salary, tips, meal allowance, parking allowance, or any other monetary or non-monetary compensation as an employee for services rendered; interest; dividends; the conduct of a trade or business; pensions;

social security; child support, including, but not limited to, the actual amount received in addition to other debts or bills the non-custodial parent is paying pursuant to a child support order; alimony, including, but not limited to, the debts or bills the other spouse is paying pursuant to an alimony order; royalties; gambling winnings; oil subsidies; and payments made by others on behalf of the applicant or licensee or the applicant's or licensee's community or quasi-community.

Note: Authority Cited: Section 494.5, Business and Professions Code; Section 19503, Revenue and Taxation Code.

Reference: Section 494.5, Business and Professions Code; Section 19195, Revenue and Taxation Code.

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**THE INTERNAL REVENUE SERVICE**

**ALLOWABLE LIVING EXPENSES STANDARDS**

**(Rev. 10/16)**

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## National Standards: Food, Clothing and Other Items

National Standards have been established for five necessary expenses: food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous.

The standards are derived from the Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CES) and defined as follows:

Food includes food at home and food away from home. Food at home refers to the total expenditures for food from grocery stores or other food stores. It excludes the purchase of nonfood items. Food away from home includes all meals and snacks, including tips, at fast-food, take-out, delivery and full-service restaurants, etc.

Housekeeping supplies includes laundry and cleaning supplies, stationery supplies, postage, delivery services, miscellaneous household products, and lawn and garden supplies.

Apparel and services includes clothing, footwear, material, patterns and notions for making clothes, alterations and repairs, clothing rental, clothing storage, dry cleaning and sent-out laundry, watches, jewelry and repairs to watches and jewelry.

Personal care products and services includes products for the hair, oral hygiene products, shaving needs, cosmetics and bath products, electric personal care appliances, and other personal care products.

The miscellaneous allowance is for expenses taxpayers may incur that are not included in any other allowable living expense items, or for any portion of expenses that exceed the Internal Revenue Service Allowable Living Expenses Standards (Rev. 10/16) and are not allowed under a deviation. Taxpayers can use the miscellaneous allowance to pay for expenses that exceed the standards, or for other expenses such as credit card payments, bank fees and charges, reading material and school supplies.

Taxpayers are allowed the total National Standards amount monthly for their family size, without questioning the amounts they actually spend. If the amount claimed is more than the total allowed by the National Standards for food, housekeeping supplies, apparel and services, and personal care products and services, the taxpayer must provide documentation to substantiate those expenses that are necessary to provide for a taxpayer's (and his or her family's) health and welfare. Deviations from the standard amount are not allowed for miscellaneous expenses. Generally, the total number of persons allowed for National Standards should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$307	\$583	\$668	\$815
Housekeeping supplies	\$30	\$60	\$60	\$71
Apparel & services	\$80	\$148	\$193	\$227
Personal care products & services	\$34	\$61	\$62	\$74
Miscellaneous	\$119	\$231	\$266	\$322
<b>Total</b>	<b>\$570</b>	<b>\$1,083</b>	<b>\$1,249</b>	<b>\$1,509</b>

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	\$341

## National Standards: Out-of-Pocket Health Care

The table for health care expenses, based on Medical Expenditure Panel Survey data, has been established for minimum allowances for out-of-pocket health care expenses.

Out-of-pocket health care expenses include medical services, prescription drugs, and medical supplies (e.g. eyeglasses, contact lenses, etc.). Elective procedures such as plastic surgery or elective dental work are generally not allowed.

Taxpayers and their dependents are allowed the standard amount monthly on a per person basis, without questioning the amounts they actually spend. If the amount claimed is more than the total allowed by the health care standards, the taxpayer must provide documentation to substantiate those expenses that are necessary to provide for a taxpayer's (and his or her family's) health and welfare. Generally, the number of persons allowed should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

The out-of-pocket health care standard amount is allowed in addition to the amount taxpayers pay for health insurance.

	Out of Pocket Costs
Under 65	\$54
65 and Older	\$130

## Local Standards: Housing and Utilities

The housing and utilities standards are derived from U.S. Census Bureau, American Community Survey and Bureau of Labor Statistics data, and are provided by state down to the county level. The standard for a particular county and family size includes both housing and utilities allowed for a taxpayer's primary place of residence. Generally, the total number of persons allowed for determining family size should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Housing and utilities standards include mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and Internet service. The tables include five categories for one, two, three, four, and five or more persons in a household.

The taxpayer is allowed the standard amount, or the amount actually spent on housing and utilities, whichever is less. If the amount claimed is more than the total allowed by the housing and utilities standards, the taxpayer must provide documentation to substantiate those expenses that are necessary to provide for a taxpayer's (and his or her family's) health and welfare.

**2016 Allowable Living Expense Housing and Utilities Standard**

State Name	County	Housing and Utilities for a Family of 1	Housing and Utilities for a Family of 2	Housing and Utilities for a Family of 3	Housing and Utilities for a Family of 4	Housing and Utilities for a Family of 5 or more
Alabama	Autauga County	1,184	1,390	1,465	1,633	1,660
Alabama	Baldwin County	1,324	1,555	1,639	1,827	1,857
Alabama	Barbour County	978	1,148	1,210	1,349	1,371
Alabama	Bibb County	1,054	1,237	1,304	1,454	1,477
Alabama	Blount County	1,102	1,294	1,364	1,521	1,545
Alabama	Bullock County	1,091	1,281	1,350	1,505	1,530
Alabama	Butler County	998	1,172	1,235	1,377	1,399
Alabama	Calhoun County	1,079	1,267	1,335	1,489	1,513
Alabama	Chambers County	949	1,114	1,174	1,309	1,330
Alabama	Cherokee County	1,108	1,301	1,371	1,529	1,553
Alabama	Chilton County	1,065	1,251	1,318	1,470	1,493
Alabama	Choctaw County	961	1,128	1,189	1,326	1,347
Alabama	Clarke County	1,037	1,218	1,283	1,431	1,454
Alabama	Clay County	1,028	1,207	1,272	1,418	1,441
Alabama	Cleburne County	1,025	1,204	1,269	1,415	1,438
Alabama	Coffee County	1,201	1,411	1,487	1,658	1,685
Alabama	Colbert County	1,074	1,261	1,329	1,482	1,506
Alabama	Conecuh County	888	1,043	1,099	1,225	1,245
Alabama	Coosa County	966	1,134	1,195	1,332	1,354
Alabama	Covington	1,000	1,175	1,238	1,380	1,403

**2016 Allowable Living Expense Housing and Utilities Standard**

	County					
Alabama	Crenshaw County	996	1,170	1,233	1,375	1,397
Alabama	Cullman County	1,046	1,228	1,294	1,443	1,466
Alabama	Dale County	1,033	1,213	1,278	1,425	1,448
Alabama	Dallas County	1,053	1,237	1,303	1,453	1,476
Alabama	DeKalb County	1,011	1,187	1,251	1,395	1,417
Alabama	Elmore County	1,189	1,396	1,471	1,640	1,667
Alabama	Escambia County	993	1,166	1,229	1,370	1,392
Alabama	Etowah County	1,110	1,304	1,374	1,532	1,557
Alabama	Fayette County	979	1,150	1,212	1,351	1,373
Alabama	Franklin County	989	1,162	1,224	1,365	1,387
Alabama	Geneva County	952	1,118	1,178	1,313	1,335
Alabama	Greene County	968	1,137	1,198	1,336	1,357
Alabama	Hale County	1,041	1,222	1,288	1,436	1,459
Alabama	Henry County	1,047	1,230	1,296	1,445	1,468
Alabama	Houston County	1,087	1,276	1,345	1,500	1,524
Alabama	Jackson County	996	1,170	1,233	1,375	1,397
Alabama	Jefferson County	1,272	1,494	1,574	1,755	1,783
Alabama	Lamar County	925	1,087	1,145	1,277	1,297
Alabama	Lauderdale County	1,055	1,239	1,306	1,456	1,480
Alabama	Lawrence County	1,050	1,233	1,299	1,448	1,472
Alabama	Lee County	1,216	1,428	1,505	1,678	1,705
Alabama	Limestone County	1,166	1,369	1,443	1,609	1,635

**2016 Allowable Living Expense Housing and Utilities Standard**

Alabama	Lowndes County	982	1,153	1,215	1,355	1,377
Alabama	Macon County	1,025	1,203	1,268	1,414	1,437
Alabama	Madison County	1,231	1,445	1,523	1,698	1,726
Alabama	Marengo County	1,064	1,250	1,317	1,468	1,492
Alabama	Marion County	931	1,093	1,152	1,284	1,305
Alabama	Marshall County	1,065	1,251	1,318	1,470	1,493
Alabama	Mobile County	1,198	1,407	1,483	1,654	1,680
Alabama	Monroe County	952	1,118	1,178	1,313	1,335
Alabama	Montgomery County	1,157	1,359	1,432	1,597	1,622
Alabama	Morgan County	1,092	1,282	1,351	1,506	1,531
Alabama	Perry County	1,075	1,262	1,330	1,483	1,507
Alabama	Pickens County	1,003	1,178	1,241	1,384	1,406
Alabama	Pike County	1,076	1,264	1,332	1,485	1,509
Alabama	Randolph County	938	1,102	1,161	1,295	1,315
Alabama	Russell County	1,098	1,290	1,359	1,515	1,540
Alabama	Shelby County	1,422	1,670	1,760	1,962	1,994
Alabama	St. Clair County	1,179	1,385	1,459	1,627	1,653
Alabama	Sumter County	975	1,145	1,207	1,346	1,368
Alabama	Talladega County	1,042	1,224	1,290	1,438	1,462
Alabama	Tallapoosa County	1,063	1,249	1,316	1,467	1,491
Alabama	Tuscaloosa County	1,231	1,446	1,524	1,699	1,727
Alabama	Walker County	1,012	1,188	1,252	1,396	1,419
Alabama	Washington	1,035	1,216	1,281	1,428	1,451

### 2016 Allowable Living Expense Housing and Utilities Standard

	County					
Alabama	Wilcox County	1,003	1,178	1,241	1,384	1,406
Alabama	Winston County	961	1,128	1,189	1,326	1,347
Alaska	Aleutians East Borough	1,050	1,234	1,300	1,450	1,473
Alaska	Aleutians West Census Area	1,791	2,103	2,216	2,471	2,511
Alaska	Anchorage Municipality	1,866	2,191	2,309	2,575	2,616
Alaska	Bethel Census Area	1,479	1,737	1,830	2,040	2,073
Alaska	Bristol Bay Borough	1,690	1,984	2,091	2,331	2,369
Alaska	Denali Borough	1,425	1,674	1,764	1,967	1,999
Alaska	Dillingham Census Area	1,532	1,799	1,896	2,114	2,148
Alaska	Fairbanks North Star Borough	1,788	2,100	2,213	2,467	2,507
Alaska	Haines Borough	1,411	1,657	1,746	1,947	1,978
Alaska	Hoonah-Angoon Census Area	1,492	1,752	1,846	2,058	2,092
Alaska	Juneau City and Borough	1,975	2,319	2,444	2,725	2,769
Alaska	Kenai Peninsula Borough	1,440	1,691	1,782	1,987	2,019
Alaska	Ketchikan Gateway Borough	1,721	2,021	2,130	2,375	2,413
Alaska	Kodiak Island Borough	1,932	2,269	2,391	2,666	2,709
Alaska	Lake and	1,527	1,794	1,890	2,107	2,141

**2016 Allowable Living Expense Housing and Utilities Standard**

	Peninsula Borough					
Alaska	Matanuska-Susitna Borough	1,613	1,894	1,996	2,226	2,261
Alaska	Nome Census Area	1,401	1,646	1,734	1,933	1,965
Alaska	North Slope Borough	1,130	1,327	1,398	1,559	1,584
Alaska	Northwest Arctic Borough	1,381	1,622	1,709	1,906	1,936
Alaska	Petersburg Census Area	1,425	1,673	1,763	1,966	1,997
Alaska	Prince of Wales-Hyder Census Area	1,315	1,544	1,627	1,814	1,843
Alaska	Sitka City and Borough	1,789	2,101	2,214	2,469	2,508
Alaska	Skagway Municipality	1,944	2,283	2,406	2,683	2,726
Alaska	Southeast Fairbanks Census Area	1,392	1,635	1,723	1,921	1,952
Alaska	Valdez-Cordova Census Area	1,627	1,910	2,013	2,244	2,281
Alaska	Wade Hampton Census Area	736	865	911	1,016	1,032
Alaska	Wrangell City and Borough	1,403	1,647	1,736	1,936	1,967
Alaska	Yakutat City and Borough	1,266	1,487	1,567	1,747	1,775
Alaska	Yukon-Koyukuk Census Area	1,140	1,339	1,411	1,573	1,599
Arizona	Apache County	971	1,141	1,202	1,340	1,362



**2016 Allowable Living Expense Housing and Utilities Standard**

Arkansas	Cleburne County	972	1,142	1,203	1,341	1,363
Arkansas	Cleveland County	988	1,161	1,223	1,364	1,386
Arkansas	Columbia County	982	1,153	1,215	1,355	1,377
Arkansas	Conway County	945	1,110	1,170	1,305	1,326
Arkansas	Craighead County	1,058	1,242	1,309	1,460	1,483
Arkansas	Crawford County	1,007	1,182	1,246	1,389	1,412
Arkansas	Crittenden County	1,083	1,272	1,340	1,494	1,518
Arkansas	Cross County	1,000	1,175	1,238	1,380	1,403
Arkansas	Dallas County	916	1,076	1,134	1,264	1,285
Arkansas	Desha County	963	1,131	1,192	1,329	1,351
Arkansas	Drew County	987	1,160	1,222	1,363	1,385
Arkansas	Faulkner County	1,153	1,354	1,427	1,591	1,617
Arkansas	Franklin County	936	1,100	1,159	1,292	1,313
Arkansas	Fulton County	928	1,090	1,149	1,281	1,302
Arkansas	Garland County	1,054	1,238	1,305	1,455	1,479
Arkansas	Grant County	1,042	1,224	1,290	1,438	1,462
Arkansas	Greene County	1,015	1,192	1,256	1,400	1,423
Arkansas	Hempstead County	987	1,160	1,222	1,363	1,385
Arkansas	Hot Spring County	961	1,128	1,189	1,326	1,347
Arkansas	Howard County	939	1,103	1,162	1,296	1,317
Arkansas	Independence County	956	1,123	1,183	1,319	1,340
Arkansas	Izard County	869	1,020	1,075	1,199	1,218

### 2016 Allowable Living Expense Housing and Utilities Standard

Arkansas	Jackson County	792	930	980	1,093	1,110
Arkansas	Jefferson County	982	1,153	1,215	1,355	1,377
Arkansas	Johnson County	873	1,025	1,080	1,204	1,224
Arkansas	Lafayette County	879	1,033	1,088	1,213	1,233
Arkansas	Lawrence County	823	966	1,018	1,135	1,153
Arkansas	Lee County	903	1,060	1,117	1,245	1,266
Arkansas	Lincoln County	860	1,010	1,064	1,186	1,206
Arkansas	Little River County	935	1,098	1,157	1,290	1,311
Arkansas	Logan County	857	1,007	1,061	1,183	1,202
Arkansas	Lonoke County	1,099	1,291	1,360	1,516	1,541
Arkansas	Madison County	987	1,159	1,221	1,361	1,383
Arkansas	Marion County	880	1,033	1,089	1,214	1,234
Arkansas	Miller County	1,036	1,217	1,282	1,429	1,453
Arkansas	Mississippi County	956	1,123	1,183	1,319	1,340
Arkansas	Monroe County	869	1,021	1,076	1,200	1,219
Arkansas	Montgomery County	907	1,065	1,122	1,251	1,271
Arkansas	Nevada County	886	1,041	1,097	1,223	1,243
Arkansas	Newton County	925	1,087	1,145	1,277	1,297
Arkansas	Ouachita County	911	1,070	1,127	1,257	1,277
Arkansas	Perry County	946	1,111	1,171	1,306	1,327
Arkansas	Phillips County	977	1,147	1,209	1,348	1,370
Arkansas	Pike County	901	1,058	1,115	1,243	1,263
Arkansas	Poinsett County	946	1,111	1,171	1,306	1,327

**2016 Allowable Living Expense Housing and Utilities Standard**

Arkansas	Polk County	925	1,087	1,145	1,277	1,297
Arkansas	Pope County	994	1,167	1,230	1,371	1,394
Arkansas	Prairie County	893	1,049	1,105	1,232	1,252
Arkansas	Pulaski County	1,214	1,425	1,502	1,675	1,702
Arkansas	Randolph County	861	1,011	1,065	1,187	1,207
Arkansas	Saline County	1,161	1,364	1,437	1,602	1,628
Arkansas	Scott County	865	1,016	1,071	1,194	1,213
Arkansas	Searcy County	893	1,049	1,105	1,232	1,252
Arkansas	Sebastian County	1,019	1,197	1,261	1,406	1,429
Arkansas	Sevier County	873	1,025	1,080	1,204	1,224
Arkansas	Sharp County	829	974	1,026	1,144	1,162
Arkansas	St. Francis County	920	1,081	1,139	1,270	1,290
Arkansas	Stone County	934	1,097	1,156	1,289	1,310
Arkansas	Union County	935	1,098	1,157	1,290	1,311
Arkansas	Van Buren County	915	1,074	1,132	1,262	1,283
Arkansas	Washington County	1,204	1,414	1,490	1,661	1,688
Arkansas	White County	1,017	1,195	1,259	1,404	1,426
Arkansas	Woodruff County	803	943	994	1,108	1,126
Arkansas	Yell County	945	1,109	1,169	1,303	1,324
California	Alameda County	2,418	2,839	2,992	3,336	3,390
California	Alpine County	2,100	2,466	2,599	2,898	2,945
California	Amador County	1,718	2,018	2,126	2,370	2,409
California	Butte County	1,479	1,738	1,831	2,042	2,075

**2016 Allowable Living Expense Housing and Utilities Standard**

California	Calaveras County	1,690	1,985	2,092	2,333	2,370
California	Colusa County	1,484	1,743	1,837	2,048	2,081
California	Contra Costa County	2,359	2,771	2,920	3,256	3,308
California	Del Norte County	1,362	1,600	1,686	1,880	1,910
California	El Dorado County	2,084	2,447	2,579	2,876	2,922
California	Fresno County	1,516	1,780	1,876	2,092	2,126
California	Glenn County	1,416	1,663	1,752	1,953	1,985
California	Humboldt County	1,556	1,828	1,926	2,147	2,182
California	Imperial County	1,407	1,652	1,741	1,941	1,973
California	Inyo County	1,628	1,912	2,015	2,247	2,283
California	Kern County	1,441	1,692	1,783	1,988	2,020
California	Kings County	1,450	1,703	1,794	2,000	2,033
California	Lake County	1,473	1,730	1,823	2,033	2,065
California	Lassen County	1,509	1,772	1,867	2,082	2,115
California	Los Angeles County	2,146	2,521	2,656	2,961	3,009
California	Madera County	1,482	1,740	1,834	2,045	2,078
California	Marin County	3,050	3,582	3,775	4,209	4,277
California	Mariposa County	1,572	1,847	1,946	2,170	2,205
California	Mendocino County	1,717	2,017	2,125	2,369	2,408
California	Merced County	1,458	1,713	1,805	2,013	2,045
California	Modoc County	1,134	1,332	1,404	1,565	1,591
California	Mono County	1,862	2,186	2,304	2,569	2,610

**2016 Allowable Living Expense Housing and Utilities Standard**

California	Monterey County	2,018	2,371	2,498	2,785	2,830
California	Napa County	2,243	2,634	2,776	3,095	3,145
California	Nevada County	1,921	2,257	2,378	2,651	2,694
California	Orange County	2,366	2,779	2,928	3,265	3,317
California	Placer County	2,066	2,427	2,557	2,851	2,897
California	Plumas County	1,556	1,828	1,926	2,147	2,182
California	Riverside County	1,799	2,112	2,226	2,482	2,522
California	Sacramento County	1,715	2,014	2,122	2,366	2,404
California	San Benito County	2,236	2,626	2,767	3,085	3,135
California	San Bernardino County	1,681	1,974	2,080	2,319	2,357
California	San Diego County	2,199	2,582	2,721	3,034	3,083
California	San Francisco County	2,918	3,427	3,611	4,026	4,091
California	San Joaquin County	1,789	2,101	2,214	2,469	2,508
California	San Luis Obispo County	2,014	2,366	2,493	2,780	2,825
California	San Mateo County	2,871	3,372	3,553	3,962	4,026
California	Santa Barbara County	2,116	2,485	2,619	2,920	2,967
California	Santa Clara County	2,742	3,220	3,393	3,783	3,844
California	Santa Cruz County	2,443	2,870	3,024	3,372	3,426
California	Shasta County	1,462	1,717	1,809	2,017	2,050



### 2016 Allowable Living Expense Housing and Utilities Standard

California	Sierra County	1,332	1,564	1,648	1,838	1,867
California	Siskiyou County	1,335	1,568	1,652	1,842	1,872
California	Solano County	1,942	2,280	2,403	2,679	2,723
California	Sonoma County	2,111	2,480	2,613	2,913	2,961
California	Stanislaus County	1,614	1,896	1,998	2,228	2,264
California	Sutter County	1,529	1,796	1,892	2,110	2,144
California	Tehama County	1,325	1,556	1,640	1,829	1,858
California	Trinity County	1,467	1,722	1,815	2,024	2,056
California	Tulare County	1,366	1,605	1,691	1,885	1,916
California	Tuolumne County	1,547	1,816	1,914	2,134	2,169
California	Ventura County	2,242	2,633	2,775	3,094	3,144
California	Yolo County	1,904	2,236	2,356	2,627	2,669
California	Yuba County	1,486	1,745	1,839	2,050	2,084
Colorado	Adams County	1,502	1,764	1,859	2,073	2,106
Colorado	Alamosa County	1,079	1,267	1,335	1,489	1,513
Colorado	Arapahoe County	1,583	1,859	1,959	2,184	2,220
Colorado	Archuleta County	1,392	1,635	1,723	1,921	1,952
Colorado	Baca County	934	1,097	1,156	1,289	1,310
Colorado	Bent County	983	1,155	1,217	1,357	1,379
Colorado	Boulder County	1,765	2,073	2,184	2,435	2,474
Colorado	Broomfield County	1,709	2,007	2,115	2,358	2,396
Colorado	Chaffee County	1,418	1,665	1,755	1,957	1,988
Colorado	Cheyenne	1,158	1,360	1,433	1,598	1,624

**2016 Allowable Living Expense Housing and Utilities Standard**

	County					
Colorado	Clear Creek County	1,500	1,761	1,856	2,069	2,103
Colorado	Conejos County	1,029	1,208	1,273	1,419	1,442
Colorado	Costilla County	988	1,161	1,223	1,364	1,386
Colorado	Crowley County	1,043	1,225	1,291	1,439	1,463
Colorado	Custer County	1,406	1,651	1,740	1,940	1,971
Colorado	Delta County	1,260	1,480	1,560	1,739	1,767
Colorado	Denver County	1,541	1,810	1,907	2,126	2,161
Colorado	Dolores County	1,138	1,337	1,409	1,571	1,596
Colorado	Douglas County	1,959	2,300	2,424	2,703	2,746
Colorado	Eagle County	2,063	2,423	2,553	2,847	2,893
Colorado	El Paso County	1,485	1,744	1,838	2,049	2,082
Colorado	Elbert County	1,922	2,258	2,379	2,653	2,695
Colorado	Fremont County	1,196	1,405	1,480	1,650	1,677
Colorado	Garfield County	1,735	2,038	2,147	2,394	2,433
Colorado	Gilpin County	1,513	1,777	1,872	2,087	2,121
Colorado	Grand County	1,484	1,743	1,837	2,048	2,081
Colorado	Gunnison County	1,547	1,817	1,915	2,135	2,170
Colorado	Hinsdale County	1,462	1,717	1,809	2,017	2,050
Colorado	Huerfano County	1,084	1,274	1,342	1,496	1,520
Colorado	Jackson County	1,026	1,205	1,270	1,416	1,439
Colorado	Jefferson County	1,630	1,914	2,017	2,249	2,285
Colorado	Kiowa County	963	1,131	1,192	1,329	1,351
Colorado	Kit Carson County	1,140	1,339	1,411	1,573	1,599

### 2016 Allowable Living Expense Housing and Utilities Standard

Colorado	La Plata County	1,565	1,838	1,937	2,160	2,195
Colorado	Lake County	1,262	1,482	1,562	1,742	1,770
Colorado	Larimer County	1,514	1,778	1,874	2,090	2,123
Colorado	Las Animas County	1,239	1,456	1,534	1,710	1,738
Colorado	Lincoln County	1,221	1,434	1,511	1,685	1,712
Colorado	Logan County	1,128	1,325	1,396	1,557	1,582
Colorado	Mesa County	1,361	1,599	1,685	1,879	1,909
Colorado	Mineral County	1,364	1,602	1,688	1,882	1,913
Colorado	Moffat County	1,342	1,576	1,661	1,852	1,882
Colorado	Montezuma County	1,180	1,386	1,461	1,629	1,655
Colorado	Montrose County	1,333	1,566	1,650	1,840	1,869
Colorado	Morgan County	1,248	1,466	1,545	1,723	1,750
Colorado	Otero County	1,017	1,195	1,259	1,404	1,426
Colorado	Ouray County	1,807	2,122	2,236	2,493	2,533
Colorado	Park County	1,499	1,760	1,855	2,068	2,102
Colorado	Phillips County	1,141	1,340	1,412	1,574	1,600
Colorado	Pitkin County	1,944	2,283	2,406	2,683	2,726
Colorado	Prowers County	1,017	1,195	1,259	1,404	1,426
Colorado	Pueblo County	1,197	1,406	1,482	1,652	1,679
Colorado	Rio Blanco County	1,274	1,497	1,577	1,758	1,787
Colorado	Rio Grande County	1,092	1,282	1,351	1,506	1,531
Colorado	Routt County	1,760	2,067	2,178	2,428	2,468
Colorado	Saguache County	1,084	1,274	1,342	1,496	1,520

**2016 Allowable Living Expense Housing and Utilities Standard**

Colorado	San Juan County	1,227	1,441	1,518	1,693	1,720
Colorado	San Miguel County	1,864	2,189	2,307	2,572	2,614
Colorado	Sedgwick County	1,006	1,182	1,245	1,388	1,411
Colorado	Summit County	1,907	2,240	2,360	2,631	2,674
Colorado	Teller County	1,452	1,705	1,797	2,004	2,036
Colorado	Washington County	1,103	1,295	1,365	1,522	1,547
Colorado	Weld County	1,454	1,708	1,800	2,007	2,039
Colorado	Yuma County	1,193	1,402	1,477	1,647	1,673
Connecticut	Fairfield County	2,481	2,914	3,071	3,424	3,479
Connecticut	Hartford County	1,799	2,113	2,227	2,483	2,523
Connecticut	Litchfield County	1,801	2,115	2,229	2,485	2,525
Connecticut	Middlesex County	1,930	2,266	2,388	2,663	2,706
Connecticut	New Haven County	1,884	2,213	2,332	2,600	2,642
Connecticut	New London County	1,775	2,085	2,197	2,450	2,489
Connecticut	Tolland County	1,827	2,146	2,261	2,521	2,562
Connecticut	Windham County	1,618	1,901	2,003	2,233	2,269
Delaware	Kent County	1,451	1,704	1,796	2,003	2,035
Delaware	New Castle County	1,564	1,837	1,936	2,159	2,193
Delaware	Sussex County	1,382	1,624	1,711	1,908	1,939
District of Columbia	District of Columbia	2,127	2,498	2,632	2,935	2,982

**2016 Allowable Living Expense Housing and Utilities Standard**

Florida	Alachua County	1,388	1,630	1,718	1,916	1,946
Florida	Baker County	1,160	1,363	1,436	1,601	1,627
Florida	Bay County	1,349	1,585	1,670	1,862	1,892
Florida	Bradford County	1,093	1,284	1,353	1,509	1,533
Florida	Brevard County	1,306	1,534	1,616	1,802	1,831
Florida	Broward County	1,711	2,010	2,118	2,362	2,400
Florida	Calhoun County	1,012	1,188	1,252	1,396	1,419
Florida	Charlotte County	1,290	1,515	1,596	1,780	1,808
Florida	Citrus County	1,071	1,258	1,326	1,478	1,502
Florida	Clay County	1,378	1,619	1,706	1,902	1,933
Florida	Collier County	1,658	1,947	2,052	2,288	2,325
Florida	Columbia County	1,086	1,275	1,344	1,499	1,523
Florida	DeSoto County	1,097	1,289	1,358	1,514	1,539
Florida	Dixie County	999	1,173	1,236	1,378	1,400
Florida	Duval County	1,372	1,611	1,698	1,893	1,924
Florida	Escambia County	1,227	1,442	1,519	1,694	1,721
Florida	Flagler County	1,311	1,539	1,622	1,809	1,838
Florida	Franklin County	1,219	1,432	1,509	1,683	1,710
Florida	Gadsden County	1,138	1,336	1,408	1,570	1,595
Florida	Gilchrist County	1,091	1,281	1,350	1,505	1,530
Florida	Glades County	1,004	1,179	1,242	1,385	1,407
Florida	Gulf County	1,270	1,492	1,572	1,753	1,781
Florida	Hamilton County	917	1,077	1,135	1,266	1,286
Florida	Hardee County	1,013	1,190	1,254	1,398	1,421
Florida	Hendry County	1,079	1,267	1,335	1,489	1,513

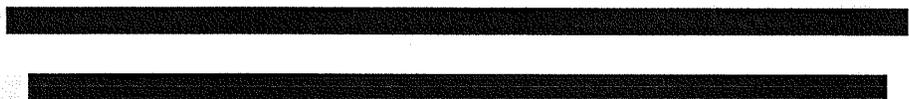


**2016 Allowable Living Expense Housing and Utilities Standard**

Florida	Hernando County	1,159	1,362	1,435	1,600	1,626
Florida	Highlands County	1,073	1,260	1,328	1,481	1,505
Florida	Hillsborough County	1,462	1,717	1,809	2,017	2,050
Florida	Holmes County	995	1,168	1,231	1,373	1,395
Florida	Indian River County	1,327	1,558	1,642	1,831	1,860
Florida	Jackson County	1,029	1,209	1,274	1,421	1,443
Florida	Jefferson County	1,131	1,329	1,400	1,561	1,586
Florida	Lafayette County	1,166	1,369	1,443	1,609	1,635
Florida	Lake County	1,297	1,523	1,605	1,790	1,818
Florida	Lee County	1,432	1,682	1,772	1,976	2,008
Florida	Leon County	1,416	1,663	1,752	1,953	1,985
Florida	Levy County	1,069	1,256	1,323	1,475	1,499
Florida	Liberty County	984	1,156	1,218	1,358	1,380
Florida	Madison County	983	1,154	1,216	1,356	1,378
Florida	Manatee County	1,471	1,727	1,820	2,029	2,062
Florida	Marion County	1,126	1,323	1,394	1,554	1,579
Florida	Martin County	1,574	1,849	1,948	2,172	2,207
Florida	Miami-Dade County	1,660	1,949	2,054	2,290	2,327
Florida	Monroe County	2,064	2,424	2,554	2,848	2,894
Florida	Nassau County	1,420	1,668	1,758	1,960	1,992
Florida	Okaloosa County	1,455	1,709	1,801	2,008	2,041
Florida	Okeechobee County	1,087	1,276	1,345	1,500	1,524

**2016 Allowable Living Expense Housing and Utilities Standard**

Florida	Orange County	1,482	1,740	1,834	2,045	2,078
Florida	Osceola County	1,405	1,650	1,739	1,939	1,970
Florida	Palm Beach County	1,639	1,925	2,028	2,261	2,298
Florida	Pasco County	1,321	1,552	1,635	1,823	1,852
Florida	Pinellas County	1,417	1,665	1,754	1,956	1,987
Florida	Polk County	1,214	1,425	1,502	1,675	1,702
Florida	Putnam County	1,005	1,181	1,244	1,387	1,409
Florida	Santa Rosa County	1,381	1,622	1,709	1,906	1,936
Florida	Sarasota County	1,420	1,667	1,757	1,959	1,991
Florida	Seminole County	1,492	1,753	1,847	2,059	2,093
Florida	St. Johns County	1,700	1,997	2,104	2,346	2,384
Florida	St. Lucie County	1,349	1,585	1,670	1,862	1,892
Florida	Sumter County	1,180	1,386	1,460	1,628	1,654
Florida	Suwannee County	1,027	1,206	1,271	1,417	1,440
Florida	Taylor County	990	1,163	1,225	1,366	1,388
Florida	Union County	1,080	1,269	1,337	1,491	1,515
Florida	Volusia County	1,255	1,474	1,553	1,732	1,760
Florida	Wakulla County	1,208	1,419	1,495	1,667	1,694
Florida	Walton County	1,334	1,567	1,651	1,841	1,871
Florida	Washington County	1,004	1,180	1,243	1,386	1,408
Georgia	Appling County	974	1,144	1,206	1,345	1,366
Georgia	Atkinson County	932	1,094	1,153	1,286	1,306
Georgia	Bacon County	891	1,047	1,103	1,230	1,250

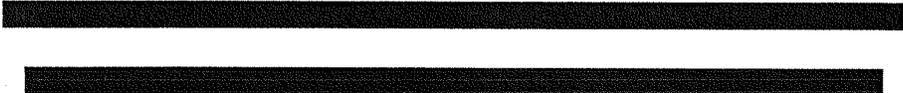


**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Baker County	1,055	1,239	1,306	1,456	1,480
Georgia	Baldwin County	1,179	1,385	1,459	1,627	1,653
Georgia	Banks County	1,219	1,432	1,509	1,683	1,710
Georgia	Barrow County	1,234	1,449	1,527	1,703	1,730
Georgia	Bartow County	1,200	1,409	1,485	1,656	1,683
Georgia	Ben Hill County	950	1,116	1,176	1,311	1,332
Georgia	Berrien County	986	1,158	1,220	1,360	1,382
Georgia	Bibb County	1,213	1,424	1,501	1,674	1,701
Georgia	Bleckley County	1,054	1,237	1,304	1,454	1,477
Georgia	Brantley County	996	1,170	1,233	1,375	1,397
Georgia	Brooks County	1,058	1,243	1,310	1,461	1,484
Georgia	Bryan County	1,465	1,721	1,813	2,021	2,054
Georgia	Bulloch County	1,194	1,403	1,478	1,648	1,675
Georgia	Burke County	981	1,152	1,214	1,354	1,375
Georgia	Butts County	1,217	1,429	1,506	1,679	1,706
Georgia	Calhoun County	978	1,149	1,211	1,350	1,372
Georgia	Camden County	1,428	1,677	1,767	1,970	2,002
Georgia	Candler County	1,055	1,239	1,306	1,456	1,480
Georgia	Carroll County	1,179	1,385	1,459	1,627	1,653
Georgia	Catoosa County	1,159	1,361	1,434	1,599	1,625
Georgia	Charlton County	1,030	1,210	1,275	1,422	1,445
Georgia	Chatham County	1,397	1,641	1,729	1,928	1,959
Georgia	Chattahoochee County	994	1,167	1,230	1,371	1,394
Georgia	Chattooga County	977	1,147	1,209	1,348	1,370
Georgia	Cherokee County	1,500	1,761	1,856	2,069	2,103

**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Clarke County	1,258	1,478	1,557	1,736	1,764
Georgia	Clay County	1,100	1,292	1,361	1,518	1,542
Georgia	Clayton County	1,215	1,427	1,504	1,677	1,704
Georgia	Clinch County	1,112	1,306	1,376	1,534	1,559
Georgia	Cobb County	1,546	1,815	1,913	2,133	2,167
Georgia	Coffee County	1,007	1,182	1,246	1,389	1,412
Georgia	Colquitt County	995	1,168	1,231	1,373	1,395
Georgia	Columbia County	1,358	1,595	1,681	1,874	1,905
Georgia	Cook County	1,048	1,231	1,297	1,446	1,470
Georgia	Coweta County	1,384	1,626	1,713	1,910	1,941
Georgia	Crawford County	1,132	1,330	1,401	1,562	1,587
Georgia	Crisp County	988	1,161	1,223	1,364	1,386
Georgia	Dade County	1,097	1,289	1,358	1,514	1,539
Georgia	Dawson County	1,492	1,753	1,847	2,059	2,093
Georgia	Decatur County	1,094	1,285	1,354	1,510	1,534
Georgia	DeKalb County	1,479	1,737	1,830	2,040	2,073
Georgia	Dodge County	1,013	1,190	1,254	1,398	1,421
Georgia	Dooly County	947	1,112	1,172	1,307	1,328
Georgia	Dougherty County	1,151	1,351	1,424	1,588	1,613
Georgia	Douglas County	1,352	1,588	1,673	1,865	1,896
Georgia	Early County	1,058	1,243	1,310	1,461	1,484
Georgia	Echols County	1,014	1,191	1,255	1,399	1,422
Georgia	Effingham County	1,336	1,569	1,653	1,843	1,873
Georgia	Elbert County	1,024	1,202	1,267	1,413	1,436



**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Emanuel County	983	1,155	1,217	1,357	1,379
Georgia	Evans County	1,098	1,290	1,359	1,515	1,540
Georgia	Fannin County	1,172	1,376	1,450	1,617	1,643
Georgia	Fayette County	1,708	2,006	2,114	2,357	2,395
Georgia	Floyd County	1,172	1,377	1,451	1,618	1,644
Georgia	Forsyth County	1,726	2,027	2,136	2,382	2,420
Georgia	Franklin County	1,154	1,355	1,428	1,592	1,618
Georgia	Fulton County	1,753	2,059	2,170	2,420	2,459
Georgia	Gilmer County	1,183	1,389	1,464	1,632	1,659
Georgia	Glascocock County	987	1,159	1,221	1,361	1,383
Georgia	Glynn County	1,311	1,540	1,623	1,810	1,839
Georgia	Gordon County	1,094	1,285	1,354	1,510	1,534
Georgia	Grady County	1,112	1,306	1,376	1,534	1,559
Georgia	Greene County	1,346	1,581	1,666	1,858	1,888
Georgia	Gwinnett County	1,511	1,775	1,870	2,085	2,119
Georgia	Habersham County	1,138	1,337	1,409	1,571	1,596
Georgia	Hall County	1,334	1,567	1,651	1,841	1,871
Georgia	Hancock County	995	1,168	1,231	1,373	1,395
Georgia	Haralson County	1,137	1,335	1,407	1,569	1,594
Georgia	Harris County	1,453	1,706	1,798	2,005	2,037
Georgia	Hart County	1,124	1,320	1,391	1,551	1,576
Georgia	Heard County	1,087	1,276	1,345	1,500	1,524
Georgia	Henry County	1,403	1,648	1,737	1,937	1,968
Georgia	Houston County	1,218	1,430	1,507	1,680	1,707
Georgia	Irwin County	1,061	1,246	1,313	1,464	1,488

**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Jackson County	1,382	1,624	1,711	1,908	1,939
Georgia	Jasper County	1,169	1,373	1,447	1,613	1,639
Georgia	Jeff Davis County	970	1,139	1,200	1,338	1,360
Georgia	Jefferson County	1,010	1,186	1,250	1,394	1,416
Georgia	Jenkins County	978	1,149	1,211	1,350	1,372
Georgia	Johnson County	995	1,169	1,232	1,374	1,396
Georgia	Jones County	1,239	1,455	1,533	1,709	1,737
Georgia	Lamar County	1,227	1,441	1,518	1,693	1,720
Georgia	Lanier County	1,076	1,264	1,332	1,485	1,509
Georgia	Laurens County	1,133	1,330	1,402	1,563	1,588
Georgia	Lee County	1,319	1,550	1,633	1,821	1,850
Georgia	Liberty County	1,216	1,428	1,505	1,678	1,705
Georgia	Lincoln County	1,135	1,333	1,405	1,567	1,592
Georgia	Long County	1,132	1,330	1,401	1,562	1,587
Georgia	Lowndes County	1,164	1,367	1,440	1,606	1,632
Georgia	Lumpkin County	1,262	1,482	1,562	1,742	1,770
Georgia	Macon County	1,001	1,176	1,239	1,381	1,404
Georgia	Madison County	1,131	1,329	1,400	1,561	1,586
Georgia	Marion County	1,087	1,276	1,345	1,500	1,524
Georgia	McDuffie County	1,122	1,317	1,388	1,548	1,573
Georgia	McIntosh County	1,214	1,426	1,503	1,676	1,703
Georgia	Meriwether County	1,099	1,291	1,360	1,516	1,541
Georgia	Miller County	1,073	1,260	1,328	1,481	1,505
Georgia	Mitchell County	1,018	1,196	1,260	1,405	1,428



**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Monroe County	1,239	1,455	1,533	1,709	1,737
Georgia	Montgomery County	1,054	1,237	1,304	1,454	1,477
Georgia	Morgan County	1,294	1,520	1,602	1,786	1,815
Georgia	Murray County	999	1,173	1,236	1,378	1,400
Georgia	Muscogee County	1,219	1,432	1,509	1,683	1,710
Georgia	Newton County	1,255	1,474	1,553	1,732	1,760
Georgia	Oconee County	1,584	1,860	1,960	2,185	2,221
Georgia	Oglethorpe County	1,172	1,377	1,451	1,618	1,644
Georgia	Paulding County	1,305	1,533	1,615	1,801	1,830
Georgia	Peach County	1,154	1,355	1,428	1,592	1,618
Georgia	Pickens County	1,281	1,504	1,585	1,767	1,796
Georgia	Pierce County	1,038	1,219	1,285	1,433	1,456
Georgia	Pike County	1,370	1,609	1,695	1,890	1,920
Georgia	Polk County	1,194	1,403	1,478	1,648	1,675
Georgia	Pulaski County	1,122	1,317	1,388	1,548	1,573
Georgia	Putnam County	1,173	1,378	1,452	1,619	1,645
Georgia	Quitman County	953	1,120	1,180	1,316	1,337
Georgia	Rabun County	1,266	1,487	1,567	1,747	1,775
Georgia	Randolph County	937	1,101	1,160	1,293	1,314
Georgia	Richmond County	1,127	1,324	1,395	1,555	1,581
Georgia	Rockdale County	1,336	1,569	1,653	1,843	1,873
Georgia	Schley County	1,162	1,365	1,438	1,603	1,629
Georgia	Screven County	1,028	1,207	1,272	1,418	1,441

**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Seminole County	1,002	1,177	1,240	1,383	1,405
Georgia	Spalding County	1,216	1,428	1,505	1,678	1,705
Georgia	Stephens County	1,130	1,327	1,398	1,559	1,584
Georgia	Stewart County	834	979	1,032	1,151	1,169
Georgia	Sumter County	1,049	1,232	1,298	1,447	1,471
Georgia	Talbot County	1,039	1,220	1,286	1,434	1,457
Georgia	Taliaferro County	1,020	1,198	1,262	1,407	1,430
Georgia	Tattnall County	1,017	1,195	1,259	1,404	1,426
Georgia	Taylor County	962	1,129	1,190	1,327	1,348
Georgia	Telfair County	877	1,030	1,085	1,210	1,229
Georgia	Terrell County	945	1,110	1,170	1,305	1,326
Georgia	Thomas County	1,147	1,348	1,420	1,583	1,609
Georgia	Tift County	1,114	1,309	1,379	1,538	1,562
Georgia	Toombs County	1,006	1,182	1,245	1,388	1,411
Georgia	Towns County	1,150	1,350	1,423	1,587	1,612
Georgia	Treutlen County	888	1,043	1,099	1,225	1,245
Georgia	Troup County	1,181	1,387	1,462	1,630	1,656
Georgia	Turner County	1,050	1,233	1,299	1,448	1,472
Georgia	Twiggs County	1,012	1,189	1,253	1,397	1,420
Georgia	Union County	1,257	1,477	1,556	1,735	1,763
Georgia	Upson County	1,020	1,198	1,262	1,407	1,430
Georgia	Walker County	1,042	1,223	1,289	1,437	1,460
Georgia	Walton County	1,353	1,589	1,674	1,867	1,897
Georgia	Ware County	1,049	1,232	1,298	1,447	1,471
Georgia	Warren County	968	1,137	1,198	1,336	1,357

**2016 Allowable Living Expense Housing and Utilities Standard**

Georgia	Washington County	1,100	1,293	1,362	1,519	1,543
Georgia	Wayne County	1,071	1,257	1,325	1,477	1,501
Georgia	Webster County	975	1,145	1,207	1,346	1,368
Georgia	Wheeler County	994	1,167	1,230	1,371	1,394
Georgia	White County	1,234	1,449	1,527	1,703	1,730
Georgia	Whitfield County	1,104	1,296	1,366	1,523	1,548
Georgia	Wilcox County	978	1,149	1,211	1,350	1,372
Georgia	Wilkes County	1,138	1,337	1,409	1,571	1,596
Georgia	Wilkinson County	1,008	1,183	1,247	1,390	1,413
Georgia	Worth County	1,061	1,246	1,313	1,464	1,488
Hawaii	Hawaii County	1,624	1,907	2,010	2,241	2,277
Hawaii	Honolulu County	2,224	2,613	2,753	3,070	3,119
Hawaii	Kalawao County	2,022	2,375	2,503	2,791	2,836
Hawaii	Kauai County	2,071	2,432	2,563	2,858	2,904
Hawaii	Maui County	2,164	2,541	2,678	2,986	3,034
Idaho	Ada County	1,347	1,582	1,667	1,859	1,889
Idaho	Adams County	1,142	1,341	1,413	1,575	1,601
Idaho	Bannock County	1,135	1,333	1,405	1,567	1,592
Idaho	Bear Lake County	1,029	1,209	1,274	1,421	1,443
Idaho	Benewah County	1,058	1,243	1,310	1,461	1,484
Idaho	Bingham County	1,154	1,355	1,428	1,592	1,618
Idaho	Blaine County	1,648	1,935	2,039	2,273	2,310
Idaho	Boise County	1,225	1,439	1,516	1,690	1,718
Idaho	Bonner County	1,287	1,512	1,593	1,776	1,805

**2016 Allowable Living Expense Housing and Utilities Standard**

Idaho	Bonneville County	1,202	1,412	1,488	1,659	1,686
Idaho	Boundary County	1,197	1,405	1,481	1,651	1,678
Idaho	Butte County	1,015	1,192	1,256	1,400	1,423
Idaho	Camas County	1,226	1,440	1,517	1,691	1,719
Idaho	Canyon County	1,135	1,333	1,405	1,567	1,592
Idaho	Caribou County	1,061	1,246	1,313	1,464	1,488
Idaho	Cassia County	1,044	1,226	1,292	1,441	1,464
Idaho	Clark County	1,042	1,223	1,289	1,437	1,460
Idaho	Clearwater County	1,160	1,363	1,436	1,601	1,627
Idaho	Custer County	1,113	1,308	1,378	1,536	1,561
Idaho	Elmore County	1,206	1,416	1,492	1,664	1,690
Idaho	Franklin County	1,183	1,389	1,464	1,632	1,659
Idaho	Fremont County	1,099	1,291	1,360	1,516	1,541
Idaho	Gem County	1,175	1,380	1,454	1,621	1,647
Idaho	Gooding County	1,077	1,265	1,333	1,486	1,510
Idaho	Idaho County	1,034	1,215	1,280	1,427	1,450
Idaho	Jefferson County	1,210	1,421	1,497	1,669	1,696
Idaho	Jerome County	1,115	1,310	1,380	1,539	1,564
Idaho	Kootenai County	1,301	1,528	1,610	1,795	1,824
Idaho	Latah County	1,269	1,490	1,570	1,751	1,779
Idaho	Lemhi County	1,055	1,239	1,306	1,456	1,480
Idaho	Lewis County	1,004	1,179	1,242	1,385	1,407
Idaho	Lincoln County	1,100	1,293	1,362	1,519	1,543
Idaho	Madison County	1,340	1,573	1,658	1,849	1,879

**2016 Allowable Living Expense Housing and Utilities Standard**

Idaho	Minidoka County	975	1,145	1,207	1,346	1,368
Idaho	Nez Perce County	1,209	1,420	1,496	1,668	1,695
Idaho	Oneida County	1,159	1,361	1,434	1,599	1,625
Idaho	Owyhee County	1,127	1,324	1,395	1,555	1,581
Idaho	Payette County	1,196	1,405	1,480	1,650	1,677
Idaho	Power County	1,103	1,295	1,365	1,522	1,547
Idaho	Shoshone County	1,019	1,197	1,261	1,406	1,429
Idaho	Teton County	1,537	1,805	1,902	2,121	2,155
Idaho	Twin Falls County	1,141	1,340	1,412	1,574	1,600
Idaho	Valley County	1,283	1,507	1,588	1,771	1,799
Idaho	Washington County	1,053	1,237	1,303	1,453	1,476
Illinois	Adams County	1,047	1,230	1,296	1,445	1,468
Illinois	Alexander County	962	1,130	1,191	1,328	1,349
Illinois	Bond County	1,147	1,347	1,419	1,582	1,608
Illinois	Boone County	1,436	1,686	1,777	1,981	2,013
Illinois	Brown County	988	1,161	1,223	1,364	1,386
Illinois	Bureau County	1,129	1,326	1,397	1,558	1,583
Illinois	Calhoun County	1,160	1,363	1,436	1,601	1,627
Illinois	Carroll County	1,105	1,297	1,367	1,524	1,549
Illinois	Cass County	1,008	1,183	1,247	1,390	1,413
Illinois	Champaign County	1,301	1,528	1,610	1,795	1,824
Illinois	Christian County	989	1,162	1,224	1,365	1,387

### 2016 Allowable Living Expense Housing and Utilities Standard

Illinois	Clark County	1,066	1,252	1,319	1,471	1,494
Illinois	Clay County	901	1,058	1,115	1,243	1,263
Illinois	Clinton County	1,265	1,485	1,565	1,745	1,773
Illinois	Coles County	1,037	1,218	1,283	1,431	1,454
Illinois	Cook County	1,766	2,075	2,186	2,437	2,477
Illinois	Crawford County	937	1,101	1,160	1,293	1,314
Illinois	Cumberland County	1,014	1,191	1,255	1,399	1,422
Illinois	De Witt County	1,097	1,289	1,358	1,514	1,539
Illinois	DeKalb County	1,576	1,851	1,951	2,175	2,210
Illinois	Douglas County	1,096	1,287	1,356	1,512	1,536
Illinois	DuPage County	1,930	2,267	2,389	2,664	2,707
Illinois	Edgar County	1,012	1,189	1,253	1,397	1,420
Illinois	Edwards County	869	1,020	1,075	1,199	1,218
Illinois	Effingham County	1,060	1,245	1,312	1,463	1,486
Illinois	Fayette County	956	1,123	1,183	1,319	1,340
Illinois	Ford County	1,062	1,247	1,314	1,465	1,489
Illinois	Franklin County	901	1,058	1,115	1,243	1,263
Illinois	Fulton County	1,013	1,190	1,254	1,398	1,421
Illinois	Gallatin County	895	1,051	1,108	1,235	1,255
Illinois	Greene County	939	1,103	1,162	1,296	1,317
Illinois	Grundy County	1,555	1,827	1,925	2,146	2,181
Illinois	Hamilton County	984	1,156	1,218	1,358	1,380
Illinois	Hancock County	972	1,142	1,203	1,341	1,363
Illinois	Hardin County	880	1,033	1,089	1,214	1,234
Illinois	Henderson	963	1,131	1,192	1,329	1,351

**2016 Allowable Living Expense Housing and Utilities Standard**

	County					
Illinois	Henry County	1,116	1,311	1,381	1,540	1,565
Illinois	Iroquois County	1,109	1,302	1,372	1,530	1,554
Illinois	Jackson County	1,121	1,316	1,387	1,547	1,571
Illinois	Jasper County	970	1,139	1,200	1,338	1,360
Illinois	Jefferson County	1,051	1,235	1,301	1,451	1,474
Illinois	Jersey County	1,201	1,410	1,486	1,657	1,684
Illinois	Jo Daviess County	1,201	1,411	1,487	1,658	1,685
Illinois	Johnson County	1,050	1,234	1,300	1,450	1,473
Illinois	Kane County	1,777	2,087	2,199	2,452	2,491
Illinois	Kankakee County	1,357	1,593	1,679	1,872	1,902
Illinois	Kendall County	1,854	2,177	2,294	2,558	2,599
Illinois	Knox County	985	1,157	1,219	1,359	1,381
Illinois	La Salle County	1,252	1,471	1,550	1,728	1,756
Illinois	Lake County	1,992	2,339	2,465	2,748	2,793
Illinois	Lawrence County	874	1,027	1,082	1,206	1,226
Illinois	Lee County	1,140	1,339	1,411	1,573	1,599
Illinois	Livingston County	1,176	1,382	1,456	1,623	1,650
Illinois	Logan County	1,027	1,206	1,271	1,417	1,440
Illinois	Macon County	1,071	1,258	1,326	1,478	1,502
Illinois	Macoupin County	1,084	1,274	1,342	1,496	1,520
Illinois	Madison County	1,230	1,444	1,522	1,697	1,724
Illinois	Marion County	949	1,114	1,174	1,309	1,330

**2016 Allowable Living Expense Housing and Utilities Standard**

Illinois	Marshall County	1,133	1,330	1,402	1,563	1,588
Illinois	Mason County	1,006	1,182	1,245	1,388	1,411
Illinois	Massac County	1,063	1,248	1,315	1,466	1,490
Illinois	McDonough County	1,023	1,201	1,266	1,412	1,434
Illinois	McHenry County	1,808	2,124	2,238	2,495	2,536
Illinois	McLean County	1,376	1,616	1,703	1,899	1,929
Illinois	Menard County	1,185	1,392	1,467	1,636	1,662
Illinois	Mercer County	1,100	1,293	1,362	1,519	1,543
Illinois	Monroe County	1,538	1,807	1,904	2,123	2,157
Illinois	Montgomery County	1,004	1,180	1,243	1,386	1,408
Illinois	Morgan County	1,083	1,272	1,340	1,494	1,518
Illinois	Moultrie County	1,052	1,236	1,302	1,452	1,475
Illinois	Ogle County	1,331	1,563	1,647	1,836	1,866
Illinois	Peoria County	1,190	1,398	1,473	1,642	1,669
Illinois	Perry County	998	1,172	1,235	1,377	1,399
Illinois	Piatt County	1,214	1,426	1,503	1,676	1,703
Illinois	Pike County	903	1,061	1,118	1,247	1,267
Illinois	Pope County	978	1,149	1,211	1,350	1,372
Illinois	Pulaski County	961	1,128	1,189	1,326	1,347
Illinois	Putnam County	1,198	1,407	1,483	1,654	1,680
Illinois	Randolph County	1,032	1,212	1,277	1,424	1,447
Illinois	Richland County	1,013	1,190	1,254	1,398	1,421
Illinois	Rock Island County	1,143	1,343	1,415	1,578	1,603



**2016 Allowable Living Expense Housing and Utilities Standard**

Illinois	Saline County	950	1,116	1,176	1,311	1,332
Illinois	Sangamon County	1,193	1,402	1,477	1,647	1,673
Illinois	Schuyler County	962	1,129	1,190	1,327	1,348
Illinois	Scott County	985	1,157	1,219	1,359	1,381
Illinois	Shelby County	998	1,172	1,235	1,377	1,399
Illinois	St. Clair County	1,324	1,554	1,638	1,826	1,856
Illinois	Stark County	1,033	1,213	1,278	1,425	1,448
Illinois	Stephenson County	1,112	1,306	1,376	1,534	1,559
Illinois	Tazewell County	1,182	1,388	1,463	1,631	1,658
Illinois	Union County	1,061	1,246	1,313	1,464	1,488
Illinois	Vermilion County	996	1,170	1,233	1,375	1,397
Illinois	Wabash County	1,014	1,191	1,255	1,399	1,422
Illinois	Warren County	974	1,144	1,205	1,344	1,365
Illinois	Washington County	1,202	1,412	1,488	1,659	1,686
Illinois	Wayne County	942	1,107	1,166	1,300	1,321
Illinois	White County	935	1,098	1,157	1,290	1,311
Illinois	Whiteside County	1,071	1,258	1,326	1,478	1,502
Illinois	Will County	1,804	2,119	2,233	2,490	2,530
Illinois	Williamson County	1,048	1,231	1,297	1,446	1,470
Illinois	Winnebago County	1,237	1,453	1,531	1,707	1,735
Illinois	Woodford County	1,378	1,618	1,705	1,901	1,932

**2016 Allowable Living Expense Housing and Utilities Standard**

Indiana	Adams County	987	1,159	1,221	1,361	1,383
Indiana	Allen County	1,053	1,237	1,303	1,453	1,476
Indiana	Bartholomew County	1,155	1,356	1,429	1,593	1,619
Indiana	Benton County	985	1,157	1,219	1,359	1,381
Indiana	Blackford County	878	1,032	1,087	1,212	1,232
Indiana	Boone County	1,450	1,703	1,794	2,000	2,033
Indiana	Brown County	1,225	1,439	1,516	1,690	1,718
Indiana	Carroll County	1,075	1,262	1,330	1,483	1,507
Indiana	Cass County	936	1,100	1,159	1,292	1,313
Indiana	Clark County	1,146	1,346	1,418	1,581	1,607
Indiana	Clay County	1,010	1,186	1,250	1,394	1,416
Indiana	Clinton County	1,083	1,272	1,340	1,494	1,518
Indiana	Crawford County	921	1,082	1,140	1,271	1,292
Indiana	Daviess County	993	1,166	1,229	1,370	1,392
Indiana	Dearborn County	1,271	1,493	1,573	1,754	1,782
Indiana	Decatur County	1,045	1,227	1,293	1,442	1,465
Indiana	DeKalb County	1,036	1,217	1,282	1,429	1,453
Indiana	Delaware County	971	1,141	1,202	1,340	1,362
Indiana	Dubois County	1,098	1,290	1,359	1,515	1,540
Indiana	Elkhart County	1,067	1,254	1,321	1,473	1,497
Indiana	Fayette County	970	1,139	1,200	1,338	1,360
Indiana	Floyd County	1,222	1,435	1,512	1,686	1,713
Indiana	Fountain County	992	1,165	1,228	1,369	1,391
Indiana	Franklin County	1,183	1,389	1,464	1,632	1,659
Indiana	Fulton County	1,004	1,179	1,242	1,385	1,407

**2016 Allowable Living Expense Housing and Utilities Standard**

Indiana	Gibson County	1,017	1,195	1,259	1,404	1,426
Indiana	Grant County	912	1,071	1,129	1,259	1,279
Indiana	Greene County	993	1,166	1,229	1,370	1,392
Indiana	Hamilton County	1,524	1,790	1,886	2,103	2,137
Indiana	Hancock County	1,300	1,527	1,609	1,794	1,823
Indiana	Harrison County	1,084	1,273	1,341	1,495	1,519
Indiana	Hendricks County	1,315	1,545	1,628	1,815	1,845
Indiana	Henry County	1,011	1,187	1,251	1,395	1,417
Indiana	Howard County	1,025	1,203	1,268	1,414	1,437
Indiana	Huntington County	1,016	1,194	1,258	1,403	1,425
Indiana	Jackson County	1,028	1,207	1,272	1,418	1,441
Indiana	Jasper County	1,148	1,349	1,421	1,584	1,610
Indiana	Jay County	909	1,068	1,125	1,254	1,275
Indiana	Jefferson County	1,028	1,207	1,272	1,418	1,441
Indiana	Jennings County	1,020	1,198	1,262	1,407	1,430
Indiana	Johnson County	1,240	1,457	1,535	1,712	1,739
Indiana	Knox County	936	1,100	1,159	1,292	1,313
Indiana	Kosciusko County	1,096	1,287	1,356	1,512	1,536
Indiana	LaGrange County	1,128	1,325	1,396	1,557	1,582
Indiana	Lake County	1,222	1,435	1,512	1,686	1,713
Indiana	LaPorte County	1,105	1,297	1,367	1,524	1,549
Indiana	Lawrence County	1,040	1,221	1,287	1,435	1,458
Indiana	Madison County	1,036	1,217	1,282	1,429	1,453

**2016 Allowable Living Expense Housing and Utilities Standard**

Indiana	Marion County	1,138	1,336	1,408	1,570	1,595
Indiana	Marshall County	1,088	1,277	1,346	1,501	1,525
Indiana	Martin County	1,011	1,187	1,251	1,395	1,417
Indiana	Miami County	966	1,134	1,195	1,332	1,354
Indiana	Monroe County	1,177	1,383	1,457	1,625	1,651
Indiana	Montgomery County	1,021	1,199	1,263	1,408	1,431
Indiana	Morgan County	1,186	1,393	1,468	1,637	1,663
Indiana	Newton County	1,064	1,250	1,317	1,468	1,492
Indiana	Noble County	1,055	1,239	1,306	1,456	1,480
Indiana	Ohio County	1,176	1,381	1,455	1,622	1,649
Indiana	Orange County	940	1,104	1,163	1,297	1,318
Indiana	Owen County	1,058	1,243	1,310	1,461	1,484
Indiana	Parke County	948	1,113	1,173	1,308	1,329
Indiana	Perry County	982	1,153	1,215	1,355	1,377
Indiana	Pike County	1,011	1,187	1,251	1,395	1,417
Indiana	Porter County	1,311	1,539	1,622	1,809	1,838
Indiana	Posey County	1,138	1,336	1,408	1,570	1,595
Indiana	Pulaski County	989	1,162	1,224	1,365	1,387
Indiana	Putnam County	1,178	1,384	1,458	1,626	1,652
Indiana	Randolph County	926	1,088	1,146	1,278	1,298
Indiana	Ripley County	1,139	1,338	1,410	1,572	1,598
Indiana	Rush County	1,020	1,198	1,262	1,407	1,430
Indiana	Scott County	1,057	1,241	1,308	1,458	1,482
Indiana	Shelby County	1,155	1,356	1,429	1,593	1,619
Indiana	Spencer County	1,035	1,216	1,281	1,428	1,451



**2016 Allowable Living Expense Housing and Utilities Standard**

Indiana	St. Joseph County	1,056	1,240	1,307	1,457	1,481
Indiana	Starke County	986	1,158	1,220	1,360	1,382
Indiana	Steuben County	1,079	1,268	1,336	1,490	1,514
Indiana	Sullivan County	966	1,134	1,195	1,332	1,354
Indiana	Switzerland County	1,071	1,258	1,326	1,478	1,502
Indiana	Tippecanoe County	1,147	1,348	1,420	1,583	1,609
Indiana	Tipton County	1,096	1,288	1,357	1,513	1,537
Indiana	Union County	1,097	1,289	1,358	1,514	1,539
Indiana	Vanderburgh County	1,073	1,260	1,328	1,481	1,505
Indiana	Vermillion County	946	1,111	1,171	1,306	1,327
Indiana	Vigo County	990	1,163	1,225	1,366	1,388
Indiana	Wabash County	960	1,127	1,188	1,325	1,346
Indiana	Warren County	1,056	1,240	1,307	1,457	1,481
Indiana	Warrick County	1,224	1,438	1,515	1,689	1,716
Indiana	Washington County	1,012	1,189	1,253	1,397	1,420
Indiana	Wayne County	994	1,167	1,230	1,371	1,394
Indiana	Wells County	1,011	1,187	1,251	1,395	1,417
Indiana	White County	1,003	1,178	1,241	1,384	1,406
Indiana	Whitley County	1,118	1,313	1,384	1,543	1,568
Iowa	Adair County	1,041	1,222	1,288	1,436	1,459
Iowa	Adams County	1,018	1,196	1,260	1,405	1,428
Iowa	Allamakee County	1,073	1,260	1,328	1,481	1,505

### 2016 Allowable Living Expense Housing and Utilities Standard

Iowa	Appanoose County	977	1,147	1,209	1,348	1,370
Iowa	Audubon County	896	1,052	1,109	1,237	1,256
Iowa	Benton County	1,222	1,435	1,512	1,686	1,713
Iowa	Black Hawk County	1,100	1,292	1,361	1,518	1,542
Iowa	Boone County	1,196	1,405	1,480	1,650	1,677
Iowa	Bremer County	1,183	1,389	1,464	1,632	1,659
Iowa	Buchanan County	1,130	1,328	1,399	1,560	1,585
Iowa	Buena Vista County	1,003	1,178	1,241	1,384	1,406
Iowa	Butler County	1,015	1,192	1,256	1,400	1,423
Iowa	Calhoun County	905	1,063	1,120	1,249	1,269
Iowa	Carroll County	1,071	1,257	1,325	1,477	1,501
Iowa	Cass County	931	1,093	1,152	1,284	1,305
Iowa	Cedar County	1,163	1,366	1,439	1,604	1,630
Iowa	Cerro Gordo County	1,060	1,245	1,312	1,463	1,486
Iowa	Cherokee County	939	1,103	1,162	1,296	1,317
Iowa	Chickasaw County	1,014	1,191	1,255	1,399	1,422
Iowa	Clarke County	1,103	1,295	1,365	1,522	1,547
Iowa	Clay County	1,009	1,185	1,249	1,393	1,415
Iowa	Clayton County	1,092	1,282	1,351	1,506	1,531
Iowa	Clinton County	1,117	1,312	1,383	1,542	1,567
Iowa	Crawford County	999	1,174	1,237	1,379	1,402
Iowa	Dallas County	1,471	1,727	1,820	2,029	2,062

**2016 Allowable Living Expense Housing and Utilities Standard**

Iowa	Davis County	1,098	1,290	1,359	1,515	1,540
Iowa	Decatur County	1,005	1,181	1,244	1,387	1,409
Iowa	Delaware County	1,125	1,321	1,392	1,552	1,577
Iowa	Des Moines County	1,050	1,234	1,300	1,450	1,473
Iowa	Dickinson County	1,204	1,414	1,490	1,661	1,688
Iowa	Dubuque County	1,197	1,406	1,482	1,652	1,679
Iowa	Emmet County	1,004	1,180	1,243	1,386	1,408
Iowa	Fayette County	1,002	1,177	1,240	1,383	1,405
Iowa	Floyd County	971	1,141	1,202	1,340	1,362
Iowa	Franklin County	1,004	1,180	1,243	1,386	1,408
Iowa	Fremont County	1,011	1,187	1,251	1,395	1,417
Iowa	Greene County	1,004	1,179	1,242	1,385	1,407
Iowa	Grundy County	1,120	1,315	1,386	1,545	1,570
Iowa	Guthrie County	1,101	1,293	1,363	1,520	1,544
Iowa	Hamilton County	1,049	1,232	1,298	1,447	1,471
Iowa	Hancock County	1,001	1,176	1,239	1,381	1,404
Iowa	Hardin County	1,025	1,204	1,269	1,415	1,438
Iowa	Harrison County	1,151	1,352	1,425	1,589	1,615
Iowa	Henry County	1,080	1,269	1,337	1,491	1,515
Iowa	Howard County	1,006	1,182	1,245	1,388	1,411
Iowa	Humboldt County	986	1,158	1,220	1,360	1,382
Iowa	Ida County	844	992	1,045	1,165	1,184
Iowa	Iowa County	1,201	1,411	1,487	1,658	1,685
Iowa	Jackson County	1,082	1,271	1,339	1,493	1,517

### 2016 Allowable Living Expense Housing and Utilities Standard

Iowa	Jasper County	1,161	1,364	1,437	1,602	1,628
Iowa	Jefferson County	1,036	1,217	1,282	1,429	1,453
Iowa	Johnson County	1,414	1,661	1,750	1,951	1,983
Iowa	Jones County	1,143	1,343	1,415	1,578	1,603
Iowa	Keokuk County	1,026	1,205	1,270	1,416	1,439
Iowa	Kossuth County	973	1,143	1,204	1,342	1,364
Iowa	Lee County	1,006	1,182	1,245	1,388	1,411
Iowa	Linn County	1,266	1,487	1,567	1,747	1,775
Iowa	Louisa County	1,068	1,255	1,322	1,474	1,498
Iowa	Lucas County	1,011	1,187	1,251	1,395	1,417
Iowa	Lyon County	1,055	1,239	1,306	1,456	1,480
Iowa	Madison County	1,373	1,612	1,699	1,894	1,925
Iowa	Mahaska County	1,058	1,243	1,310	1,461	1,484
Iowa	Marion County	1,156	1,358	1,431	1,596	1,621
Iowa	Marshall County	1,089	1,279	1,348	1,503	1,527
Iowa	Mills County	1,363	1,601	1,687	1,881	1,911
Iowa	Mitchell County	1,036	1,217	1,282	1,429	1,453
Iowa	Monona County	934	1,097	1,156	1,289	1,310
Iowa	Monroe County	1,149	1,349	1,422	1,586	1,611
Iowa	Montgomery County	999	1,174	1,237	1,379	1,402
Iowa	Muscatine County	1,186	1,393	1,468	1,637	1,663
Iowa	O'Brien County	1,071	1,257	1,325	1,477	1,501
Iowa	Osceola County	951	1,117	1,177	1,312	1,334
Iowa	Page County	1,002	1,177	1,240	1,383	1,405
Iowa	Palo Alto County	945	1,110	1,170	1,305	1,326

**2016 Allowable Living Expense Housing and Utilities Standard**

Iowa	Plymouth County	1,110	1,304	1,374	1,532	1,557
Iowa	Pocahontas County	905	1,063	1,120	1,249	1,269
Iowa	Polk County	1,324	1,555	1,639	1,827	1,857
Iowa	Pottawattamie County	1,190	1,398	1,473	1,642	1,669
Iowa	Poweshiek County	1,159	1,362	1,435	1,600	1,626
Iowa	Ringgold County	1,055	1,239	1,306	1,456	1,480
Iowa	Sac County	923	1,084	1,142	1,273	1,294
Iowa	Scott County	1,224	1,438	1,515	1,689	1,716
Iowa	Shelby County	1,082	1,271	1,339	1,493	1,517
Iowa	Sioux County	1,136	1,334	1,406	1,568	1,593
Iowa	Story County	1,302	1,529	1,611	1,796	1,825
Iowa	Tama County	1,081	1,270	1,338	1,492	1,516
Iowa	Taylor County	928	1,090	1,149	1,281	1,302
Iowa	Union County	1,025	1,204	1,269	1,415	1,438
Iowa	Van Buren County	985	1,157	1,219	1,359	1,381
Iowa	Wapello County	963	1,131	1,192	1,329	1,351
Iowa	Warren County	1,327	1,558	1,642	1,831	1,860
Iowa	Washington County	1,201	1,410	1,486	1,657	1,684
Iowa	Wayne County	966	1,134	1,195	1,332	1,354
Iowa	Webster County	979	1,150	1,212	1,351	1,373
Iowa	Winnebago County	1,015	1,192	1,256	1,400	1,423
Iowa	Winneshek	1,220	1,433	1,510	1,684	1,711



### 2016 Allowable Living Expense Housing and Utilities Standard

	County					
Iowa	Woodbury County	1,058	1,242	1,309	1,460	1,483
Iowa	Worth County	987	1,160	1,222	1,363	1,385
Iowa	Wright County	957	1,125	1,185	1,321	1,343
Kansas	Allen County	966	1,134	1,195	1,332	1,354
Kansas	Anderson County	1,136	1,334	1,406	1,568	1,593
Kansas	Atchison County	1,075	1,263	1,331	1,484	1,508
Kansas	Barber County	975	1,145	1,207	1,346	1,368
Kansas	Barton County	1,018	1,196	1,260	1,405	1,428
Kansas	Bourbon County	986	1,158	1,220	1,360	1,382
Kansas	Brown County	972	1,142	1,203	1,341	1,363
Kansas	Butler County	1,302	1,530	1,612	1,797	1,826
Kansas	Chase County	1,105	1,297	1,367	1,524	1,549
Kansas	Chautauqua County	956	1,123	1,183	1,319	1,340
Kansas	Cherokee County	987	1,159	1,221	1,361	1,383
Kansas	Cheyenne County	1,000	1,175	1,238	1,380	1,403
Kansas	Clark County	980	1,151	1,213	1,352	1,374
Kansas	Clay County	1,047	1,230	1,296	1,445	1,468
Kansas	Cloud County	920	1,080	1,138	1,269	1,289
Kansas	Coffey County	1,122	1,318	1,389	1,549	1,574
Kansas	Comanche County	1,033	1,213	1,278	1,425	1,448
Kansas	Cowley County	1,070	1,256	1,324	1,476	1,500
Kansas	Crawford County	1,042	1,223	1,289	1,437	1,460



**2016 Allowable Living Expense Housing and Utilities Standard**

Kansas	Decatur County	867	1,018	1,073	1,196	1,216
Kansas	Dickinson County	1,119	1,314	1,385	1,544	1,569
Kansas	Doniphan County	1,109	1,303	1,373	1,531	1,556
Kansas	Douglas County	1,399	1,644	1,732	1,931	1,962
Kansas	Edwards County	865	1,015	1,070	1,193	1,212
Kansas	Elk County	869	1,020	1,075	1,199	1,218
Kansas	Ellis County	1,209	1,420	1,496	1,668	1,695
Kansas	Ellsworth County	953	1,119	1,179	1,315	1,336
Kansas	Finney County	1,219	1,432	1,509	1,683	1,710
Kansas	Ford County	1,134	1,331	1,403	1,564	1,590
Kansas	Franklin County	1,210	1,421	1,497	1,669	1,696
Kansas	Geary County	1,300	1,527	1,609	1,794	1,823
Kansas	Gove County	1,026	1,205	1,270	1,416	1,439
Kansas	Graham County	914	1,073	1,131	1,261	1,281
Kansas	Grant County	1,089	1,279	1,348	1,503	1,527
Kansas	Gray County	1,184	1,390	1,465	1,633	1,660
Kansas	Greeley County	911	1,070	1,128	1,258	1,278
Kansas	Greenwood County	974	1,144	1,206	1,345	1,366
Kansas	Hamilton County	1,086	1,275	1,344	1,499	1,523
Kansas	Harper County	1,000	1,175	1,238	1,380	1,403
Kansas	Harvey County	1,136	1,334	1,406	1,568	1,593
Kansas	Haskell County	1,057	1,241	1,308	1,458	1,482
Kansas	Hodgeman County	963	1,131	1,192	1,329	1,351

**2016 Allowable Living Expense Housing and Utilities Standard**

Kansas	Jackson County	1,252	1,470	1,549	1,727	1,755
Kansas	Jefferson County	1,253	1,472	1,551	1,729	1,757
Kansas	Jewell County	877	1,030	1,085	1,210	1,229
Kansas	Johnson County	1,597	1,875	1,976	2,203	2,239
Kansas	Kearny County	1,078	1,266	1,334	1,487	1,511
Kansas	Kingman County	1,138	1,337	1,409	1,571	1,596
Kansas	Kiowa County	1,096	1,288	1,357	1,513	1,537
Kansas	Labette County	1,021	1,200	1,264	1,409	1,432
Kansas	Lane County	915	1,075	1,133	1,263	1,284
Kansas	Leavenworth County	1,425	1,673	1,763	1,966	1,997
Kansas	Lincoln County	975	1,145	1,207	1,346	1,368
Kansas	Linn County	1,121	1,316	1,387	1,547	1,571
Kansas	Logan County	1,050	1,234	1,300	1,450	1,473
Kansas	Lyon County	1,075	1,263	1,331	1,484	1,508
Kansas	Marion County	1,035	1,216	1,281	1,428	1,451
Kansas	Marshall County	1,020	1,198	1,262	1,407	1,430
Kansas	McPherson County	1,154	1,355	1,428	1,592	1,618
Kansas	Meade County	1,060	1,245	1,312	1,463	1,486
Kansas	Miami County	1,489	1,749	1,843	2,055	2,088
Kansas	Mitchell County	997	1,171	1,234	1,376	1,398
Kansas	Montgomery County	970	1,140	1,201	1,339	1,361
Kansas	Morris County	1,084	1,273	1,341	1,495	1,519
Kansas	Morton County	1,071	1,258	1,326	1,478	1,502
Kansas	Nemaha County	1,128	1,325	1,396	1,557	1,582

### 2016 Allowable Living Expense Housing and Utilities Standard

Kansas	Neosho County	987	1,160	1,222	1,363	1,385
Kansas	Ness County	971	1,141	1,202	1,340	1,362
Kansas	Norton County	911	1,070	1,127	1,257	1,277
Kansas	Osage County	1,135	1,333	1,405	1,567	1,592
Kansas	Osborne County	943	1,107	1,167	1,301	1,322
Kansas	Ottawa County	1,100	1,292	1,361	1,518	1,542
Kansas	Pawnee County	979	1,150	1,212	1,351	1,373
Kansas	Phillips County	933	1,096	1,155	1,288	1,309
Kansas	Pottawatomie County	1,283	1,507	1,588	1,771	1,799
Kansas	Pratt County	1,079	1,267	1,335	1,489	1,513
Kansas	Rawlins County	1,052	1,236	1,302	1,452	1,475
Kansas	Reno County	1,070	1,256	1,324	1,476	1,500
Kansas	Republic County	996	1,170	1,233	1,375	1,397
Kansas	Rice County	1,019	1,197	1,261	1,406	1,429
Kansas	Riley County	1,368	1,607	1,693	1,888	1,918
Kansas	Rooks County	960	1,127	1,188	1,325	1,346
Kansas	Rush County	887	1,042	1,098	1,224	1,244
Kansas	Russell County	971	1,141	1,202	1,340	1,362
Kansas	Saline County	1,172	1,377	1,451	1,618	1,644
Kansas	Scott County	1,240	1,457	1,535	1,712	1,739
Kansas	Sedgwick County	1,224	1,438	1,515	1,689	1,716
Kansas	Seward County	1,094	1,285	1,354	1,510	1,534
Kansas	Shawnee County	1,192	1,400	1,475	1,645	1,671
Kansas	Sheridan County	1,055	1,239	1,306	1,456	1,480
Kansas	Sherman County	995	1,168	1,231	1,373	1,395

**2016 Allowable Living Expense Housing and Utilities Standard**

Kansas	Smith County	1,054	1,238	1,305	1,455	1,479
Kansas	Stafford County	903	1,060	1,117	1,245	1,266
Kansas	Stanton County	966	1,134	1,195	1,332	1,354
Kansas	Stevens County	1,099	1,291	1,360	1,516	1,541
Kansas	Sumner County	1,125	1,321	1,392	1,552	1,577
Kansas	Thomas County	1,120	1,315	1,386	1,545	1,570
Kansas	Trego County	1,016	1,193	1,257	1,402	1,424
Kansas	Wabaunsee County	1,089	1,279	1,348	1,503	1,527
Kansas	Wallace County	949	1,115	1,175	1,310	1,331
Kansas	Washington County	910	1,069	1,126	1,255	1,276
Kansas	Wichita County	1,093	1,284	1,353	1,509	1,533
Kansas	Wilson County	915	1,074	1,132	1,262	1,283
Kansas	Woodson County	914	1,073	1,131	1,261	1,281
Kansas	Wyandotte County	1,199	1,408	1,484	1,655	1,681
Kentucky	Adair County	873	1,026	1,081	1,205	1,225
Kentucky	Allen County	1,008	1,184	1,248	1,392	1,414
Kentucky	Anderson County	1,172	1,377	1,451	1,618	1,644
Kentucky	Ballard County	989	1,162	1,224	1,365	1,387
Kentucky	Barren County	1,012	1,189	1,253	1,397	1,420
Kentucky	Bath County	942	1,107	1,166	1,300	1,321
Kentucky	Bell County	879	1,033	1,088	1,213	1,233
Kentucky	Boone County	1,358	1,595	1,681	1,874	1,905
Kentucky	Bourbon County	1,125	1,321	1,392	1,552	1,577

**2016 Allowable Living Expense Housing and Utilities Standard**

Kentucky	Boyd County	1,021	1,200	1,264	1,409	1,432
Kentucky	Boyle County	1,077	1,265	1,333	1,486	1,510
Kentucky	Bracken County	1,101	1,293	1,363	1,520	1,544
Kentucky	Breathitt County	983	1,154	1,216	1,356	1,378
Kentucky	Breckinridge County	928	1,090	1,149	1,281	1,302
Kentucky	Bullitt County	1,191	1,399	1,474	1,644	1,670
Kentucky	Butler County	922	1,083	1,141	1,272	1,293
Kentucky	Caldwell County	966	1,134	1,195	1,332	1,354
Kentucky	Calloway County	1,050	1,233	1,299	1,448	1,472
Kentucky	Campbell County	1,232	1,447	1,525	1,700	1,728
Kentucky	Carlisle County	950	1,116	1,176	1,311	1,332
Kentucky	Carroll County	1,024	1,202	1,267	1,413	1,436
Kentucky	Carter County	967	1,136	1,197	1,335	1,356
Kentucky	Casey County	935	1,098	1,157	1,290	1,311
Kentucky	Christian County	1,100	1,292	1,361	1,518	1,542
Kentucky	Clark County	1,181	1,387	1,462	1,630	1,656
Kentucky	Clay County	859	1,009	1,063	1,185	1,204
Kentucky	Clinton County	842	989	1,042	1,162	1,181
Kentucky	Crittenden County	949	1,114	1,174	1,309	1,330
Kentucky	Cumberland County	837	983	1,036	1,155	1,174
Kentucky	Daviess County	1,055	1,239	1,306	1,456	1,480
Kentucky	Edmonson County	1,017	1,195	1,259	1,404	1,426
Kentucky	Elliott County	998	1,172	1,235	1,377	1,399

### 2016 Allowable Living Expense Housing and Utilities Standard

Kentucky	Estill County	983	1,154	1,216	1,356	1,378
Kentucky	Fayette County	1,275	1,498	1,578	1,759	1,788
Kentucky	Fleming County	927	1,089	1,147	1,279	1,300
Kentucky	Floyd County	995	1,169	1,232	1,374	1,396
Kentucky	Franklin County	1,180	1,386	1,461	1,629	1,655
Kentucky	Fulton County	955	1,122	1,182	1,318	1,339
Kentucky	Gallatin County	1,148	1,349	1,421	1,584	1,610
Kentucky	Garrard County	1,135	1,333	1,405	1,567	1,592
Kentucky	Grant County	1,243	1,460	1,538	1,715	1,743
Kentucky	Graves County	963	1,131	1,192	1,329	1,351
Kentucky	Grayson County	946	1,111	1,171	1,306	1,327
Kentucky	Green County	895	1,051	1,108	1,235	1,255
Kentucky	Greenup County	1,063	1,249	1,316	1,467	1,491
Kentucky	Hancock County	1,000	1,175	1,238	1,380	1,403
Kentucky	Hardin County	1,151	1,351	1,424	1,588	1,613
Kentucky	Harlan County	861	1,011	1,065	1,187	1,207
Kentucky	Harrison County	1,079	1,268	1,336	1,490	1,514
Kentucky	Hart County	937	1,101	1,160	1,293	1,314
Kentucky	Henderson County	1,056	1,240	1,307	1,457	1,481
Kentucky	Henry County	1,111	1,305	1,375	1,533	1,558
Kentucky	Hickman County	888	1,043	1,099	1,225	1,245
Kentucky	Hopkins County	967	1,136	1,197	1,335	1,356
Kentucky	Jackson County	880	1,033	1,089	1,214	1,234
Kentucky	Jefferson County	1,228	1,442	1,520	1,695	1,722
Kentucky	Jessamine County	1,284	1,508	1,589	1,772	1,800

**2016 Allowable Living Expense Housing and Utilities Standard**

Kentucky	Johnson County	965	1,133	1,194	1,331	1,353
Kentucky	Kenton County	1,269	1,491	1,571	1,752	1,780
Kentucky	Knott County	953	1,120	1,180	1,316	1,337
Kentucky	Knox County	953	1,119	1,179	1,315	1,336
Kentucky	Larue County	1,033	1,214	1,279	1,426	1,449
Kentucky	Laurel County	991	1,163	1,226	1,367	1,389
Kentucky	Lawrence County	965	1,133	1,194	1,331	1,353
Kentucky	Lee County	875	1,028	1,083	1,208	1,227
Kentucky	Leslie County	892	1,048	1,104	1,231	1,251
Kentucky	Letcher County	850	998	1,052	1,173	1,192
Kentucky	Lewis County	905	1,063	1,120	1,249	1,269
Kentucky	Lincoln County	957	1,124	1,184	1,320	1,341
Kentucky	Livingston County	959	1,126	1,187	1,324	1,345
Kentucky	Logan County	1,020	1,198	1,262	1,407	1,430
Kentucky	Lyon County	1,150	1,350	1,423	1,587	1,612
Kentucky	Madison County	1,183	1,389	1,464	1,632	1,659
Kentucky	Magoffin County	970	1,140	1,201	1,339	1,361
Kentucky	Marion County	1,024	1,202	1,267	1,413	1,436
Kentucky	Marshall County	1,024	1,202	1,267	1,413	1,436
Kentucky	Martin County	1,062	1,247	1,314	1,465	1,489
Kentucky	Mason County	1,031	1,211	1,276	1,423	1,446
Kentucky	McCracken County	1,073	1,260	1,328	1,481	1,505
Kentucky	McCreary County	826	970	1,022	1,140	1,158

**2016 Allowable Living Expense Housing and Utilities Standard**

Kentucky	McLean County	965	1,133	1,194	1,331	1,353
Kentucky	Meade County	1,134	1,331	1,403	1,564	1,590
Kentucky	Menifee County	856	1,005	1,059	1,181	1,200
Kentucky	Mercer County	1,130	1,327	1,398	1,559	1,584
Kentucky	Metcalfe County	875	1,028	1,083	1,208	1,227
Kentucky	Monroe County	888	1,043	1,099	1,225	1,245
Kentucky	Montgomery County	1,025	1,204	1,269	1,415	1,438
Kentucky	Morgan County	903	1,061	1,118	1,247	1,267
Kentucky	Muhlenberg County	939	1,103	1,162	1,296	1,317
Kentucky	Nelson County	1,100	1,292	1,361	1,518	1,542
Kentucky	Nicholas County	968	1,137	1,198	1,336	1,357
Kentucky	Ohio County	898	1,055	1,112	1,240	1,260
Kentucky	Oldham County	1,590	1,868	1,968	2,194	2,230
Kentucky	Owen County	1,033	1,213	1,278	1,425	1,448
Kentucky	Owsley County	926	1,088	1,146	1,278	1,298
Kentucky	Pendleton County	1,108	1,301	1,371	1,529	1,553
Kentucky	Perry County	997	1,171	1,234	1,376	1,398
Kentucky	Pike County	990	1,163	1,225	1,366	1,388
Kentucky	Powell County	993	1,166	1,229	1,370	1,392
Kentucky	Pulaski County	997	1,171	1,234	1,376	1,398
Kentucky	Robertson County	1,021	1,199	1,263	1,408	1,431
Kentucky	Rockcastle County	928	1,090	1,149	1,281	1,302
Kentucky	Rowan County	1,019	1,197	1,261	1,406	1,429



**2016 Allowable Living Expense Housing and Utilities Standard**

Kentucky	Russell County	928	1,089	1,148	1,280	1,301
Kentucky	Scott County	1,236	1,452	1,530	1,706	1,733
Kentucky	Shelby County	1,318	1,548	1,631	1,819	1,848
Kentucky	Simpson County	1,058	1,243	1,310	1,461	1,484
Kentucky	Spencer County	1,326	1,557	1,641	1,830	1,859
Kentucky	Taylor County	947	1,112	1,172	1,307	1,328
Kentucky	Todd County	1,012	1,188	1,252	1,396	1,419
Kentucky	Trigg County	1,059	1,244	1,311	1,462	1,485
Kentucky	Trimble County	1,144	1,344	1,416	1,579	1,604
Kentucky	Union County	953	1,119	1,179	1,315	1,336
Kentucky	Warren County	1,155	1,357	1,430	1,594	1,620
Kentucky	Washington County	1,028	1,207	1,272	1,418	1,441
Kentucky	Wayne County	865	1,015	1,070	1,193	1,212
Kentucky	Webster County	943	1,107	1,167	1,301	1,322
Kentucky	Whitley County	966	1,134	1,195	1,332	1,354
Kentucky	Wolfe County	884	1,038	1,094	1,220	1,240
Kentucky	Woodford County	1,277	1,500	1,581	1,763	1,791
Louisiana	Acadia Parish	959	1,126	1,187	1,324	1,345
Louisiana	Allen Parish	971	1,141	1,202	1,340	1,362
Louisiana	Ascension Parish	1,289	1,514	1,595	1,778	1,807
Louisiana	Assumption Parish	1,026	1,205	1,270	1,416	1,439
Louisiana	Avoyelles Parish	931	1,093	1,152	1,284	1,305
Louisiana	Beauregard Parish	1,058	1,243	1,310	1,461	1,484

### 2016 Allowable Living Expense Housing and Utilities Standard

Louisiana	Bienville Parish	937	1,101	1,160	1,293	1,314
Louisiana	Bossier Parish	1,210	1,422	1,498	1,670	1,697
Louisiana	Caddo Parish	1,155	1,357	1,430	1,594	1,620
Louisiana	Calcasieu Parish	1,101	1,293	1,363	1,520	1,544
Louisiana	Caldwell Parish	937	1,101	1,160	1,293	1,314
Louisiana	Cameron Parish	1,070	1,256	1,324	1,476	1,500
Louisiana	Catahoula Parish	852	1,001	1,055	1,176	1,195
Louisiana	Claiborne Parish	960	1,127	1,188	1,325	1,346
Louisiana	Concordia Parish	924	1,086	1,144	1,276	1,296
Louisiana	De Soto Parish	1,024	1,202	1,267	1,413	1,436
Louisiana	East Baton Rouge Parish	1,276	1,498	1,579	1,761	1,789
Louisiana	East Carroll Parish	836	982	1,035	1,154	1,173
Louisiana	East Feliciana Parish	1,058	1,242	1,309	1,460	1,483
Louisiana	Evangeline Parish	920	1,080	1,138	1,269	1,289
Louisiana	Franklin Parish	919	1,079	1,137	1,268	1,288
Louisiana	Grant Parish	956	1,123	1,183	1,319	1,340
Louisiana	Iberia Parish	1,079	1,267	1,335	1,489	1,513
Louisiana	Iberville Parish	1,108	1,301	1,371	1,529	1,553
Louisiana	Jackson Parish	941	1,105	1,164	1,298	1,319
Louisiana	Jefferson Davis Parish	1,057	1,241	1,308	1,458	1,482
Louisiana	Jefferson Parish	1,367	1,606	1,692	1,887	1,917
Louisiana	La Salle Parish	941	1,105	1,164	1,298	1,319
Louisiana	Lafayette Parish	1,246	1,463	1,542	1,719	1,747

### 2016 Allowable Living Expense Housing and Utilities Standard

Louisiana	Lafourche Parish	1,147	1,347	1,419	1,582	1,608
Louisiana	Lincoln Parish	1,135	1,333	1,405	1,567	1,592
Louisiana	Livingston Parish	1,227	1,441	1,518	1,693	1,720
Louisiana	Madison Parish	839	985	1,038	1,157	1,176
Louisiana	Morehouse Parish	950	1,116	1,176	1,311	1,332
Louisiana	Natchitoches Parish	1,058	1,242	1,309	1,460	1,483
Louisiana	Orleans Parish	1,526	1,792	1,888	2,105	2,139
Louisiana	Ouachita Parish	1,098	1,290	1,359	1,515	1,540
Louisiana	Plaquemines Parish	1,389	1,631	1,719	1,917	1,948
Louisiana	Pointe Coupee Parish	1,163	1,366	1,439	1,604	1,630
Louisiana	Rapides Parish	1,125	1,321	1,392	1,552	1,577
Louisiana	Red River Parish	886	1,040	1,096	1,222	1,242
Louisiana	Richland Parish	930	1,092	1,151	1,283	1,304
Louisiana	Sabine Parish	988	1,161	1,223	1,364	1,386
Louisiana	St. Bernard Parish	1,133	1,330	1,402	1,563	1,588
Louisiana	St. Charles Parish	1,406	1,651	1,740	1,940	1,971
Louisiana	St. Helena Parish	1,043	1,225	1,291	1,439	1,463
Louisiana	St. James Parish	1,108	1,301	1,371	1,529	1,553
Louisiana	St. John the Baptist Parish	1,294	1,519	1,601	1,785	1,814
Louisiana	St. Landry Parish	961	1,128	1,189	1,326	1,347
Louisiana	St. Martin Parish	1,016	1,194	1,258	1,403	1,425

### 2016 Allowable Living Expense Housing and Utilities Standard

Louisiana	St. Mary Parish	1,101	1,293	1,363	1,520	1,544
Louisiana	St. Tammany Parish	1,457	1,711	1,803	2,010	2,043
Louisiana	Tangipahoa Parish	1,160	1,363	1,436	1,601	1,627
Louisiana	Tensas Parish	915	1,074	1,132	1,262	1,283
Louisiana	Terrebonne Parish	1,180	1,386	1,460	1,628	1,654
Louisiana	Union Parish	986	1,158	1,220	1,360	1,382
Louisiana	Vermilion Parish	1,030	1,210	1,275	1,422	1,445
Louisiana	Vernon Parish	978	1,149	1,211	1,350	1,372
Louisiana	Washington Parish	935	1,098	1,157	1,290	1,311
Louisiana	Webster Parish	1,069	1,256	1,323	1,475	1,499
Louisiana	West Baton Rouge Parish	1,203	1,413	1,489	1,660	1,687
Louisiana	West Carroll Parish	865	1,015	1,070	1,193	1,212
Louisiana	West Feliciana Parish	1,342	1,576	1,661	1,852	1,882
Louisiana	Winn Parish	865	1,016	1,071	1,194	1,213
Maine	Androscoggin County	1,326	1,557	1,641	1,830	1,859
Maine	Aroostook County	1,009	1,185	1,249	1,393	1,415
Maine	Cumberland County	1,597	1,876	1,977	2,204	2,240
Maine	Franklin County	1,082	1,271	1,339	1,493	1,517
Maine	Hancock County	1,251	1,469	1,548	1,726	1,754
Maine	Kennebec	1,212	1,424	1,500	1,673	1,700

**2016 Allowable Living Expense Housing and Utilities Standard**

	County					
Maine	Knox County	1,333	1,566	1,650	1,840	1,869
Maine	Lincoln County	1,223	1,436	1,513	1,687	1,714
Maine	Oxford County	1,126	1,322	1,393	1,553	1,578
Maine	Penobscot County	1,206	1,416	1,492	1,664	1,690
Maine	Piscataquis County	994	1,167	1,230	1,371	1,394
Maine	Sagadahoc County	1,374	1,613	1,700	1,896	1,926
Maine	Somerset County	1,063	1,248	1,315	1,466	1,490
Maine	Waldo County	1,194	1,403	1,478	1,648	1,675
Maine	Washington County	1,059	1,244	1,311	1,462	1,485
Maine	York County	1,501	1,763	1,858	2,072	2,105
Maryland	Allegany County	1,128	1,325	1,396	1,557	1,582
Maryland	Anne Arundel County	1,944	2,283	2,406	2,683	2,726
Maryland	Baltimore city	1,385	1,627	1,714	1,911	1,942
Maryland	Baltimore County	1,666	1,957	2,062	2,299	2,336
Maryland	Calvert County	1,994	2,342	2,468	2,752	2,796
Maryland	Caroline County	1,570	1,844	1,943	2,166	2,201
Maryland	Carroll County	1,928	2,264	2,386	2,660	2,703
Maryland	Cecil County	1,671	1,963	2,068	2,306	2,343
Maryland	Charles County	1,997	2,346	2,472	2,756	2,801
Maryland	Dorchester County	1,436	1,686	1,777	1,981	2,013
Maryland	Frederick County	1,899	2,230	2,350	2,620	2,663

**2016 Allowable Living Expense Housing and Utilities Standard**

Maryland	Garrett County	1,187	1,394	1,469	1,638	1,664
Maryland	Harford County	1,780	2,091	2,203	2,456	2,496
Maryland	Howard County	2,301	2,703	2,848	3,176	3,227
Maryland	Kent County	1,460	1,715	1,807	2,015	2,047
Maryland	Montgomery County	2,272	2,669	2,812	3,135	3,186
Maryland	Prince George's County	1,941	2,279	2,402	2,678	2,721
Maryland	Queen Anne's County	2,000	2,349	2,475	2,760	2,804
Maryland	Somerset County	1,282	1,506	1,587	1,770	1,798
Maryland	St. Mary's County	1,850	2,173	2,290	2,553	2,595
Maryland	Talbot County	1,681	1,974	2,080	2,319	2,357
Maryland	Washington County	1,513	1,777	1,872	2,087	2,121
Maryland	Wicomico County	1,411	1,657	1,746	1,947	1,978
Maryland	Worcester County	1,505	1,768	1,863	2,077	2,111
Massachusetts	Barnstable County	1,758	2,065	2,176	2,426	2,465
Massachusetts	Berkshire County	1,392	1,635	1,723	1,921	1,952
Massachusetts	Bristol County	1,768	2,076	2,188	2,440	2,479
Massachusetts	Dukes County	2,132	2,503	2,638	2,941	2,989
Massachusetts	Essex County	2,035	2,391	2,519	2,809	2,854
Massachusetts	Franklin County	1,488	1,747	1,841	2,053	2,086
Massachusetts	Hampden County	1,503	1,765	1,860	2,074	2,107