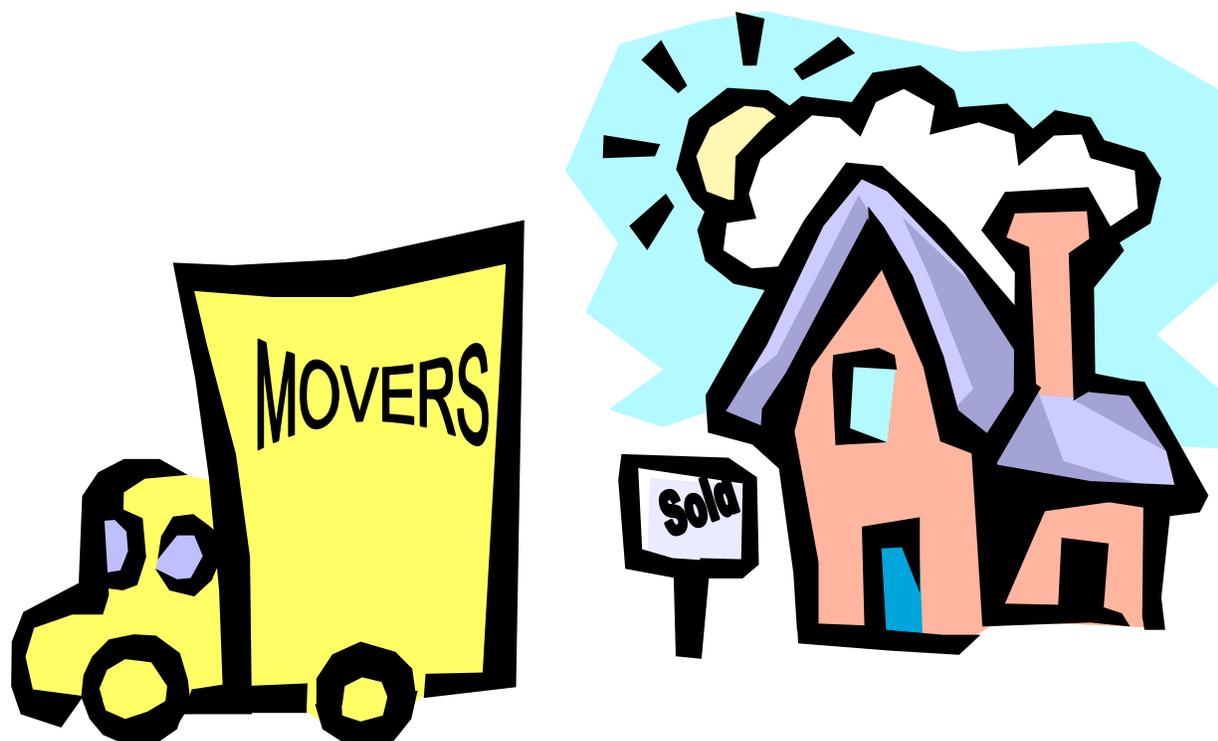




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# *Civilian PCS Handbook*



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## Overview

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**Introduction** This handbook was prepared to make relocation easier for you. It discusses, in simple terms, your benefits and allowances and the rules that you must follow. This cannot possibly cover all of the details or questions that may arise in each individual case, but it will help you to understand civilian PCS entitlements, the proper filing procedures, the forms you will need to complete your claims, and who to contact for assistance.

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**Travel Orders and Amendments**

- Civilian PCS orders and amendments are issued by the Office of Civilian Personnel Human Resources Operations Division, Washington, DC.
- The Civilian PCS travel personnel, Personnel Service Center (PSC), processes PCS claims for entitlements listed below for all civilian Coast Guard employees and can be reached at telephone (866) PSC-USCG (772-8724) or fax (785) 339-3775.

|  |
|--|
| Advances<br>Househunting<br>Enroute<br>Temporary Quarters (TQSE)<br>Real Estate Purchase<br>Real Estate Sale ( <u>without</u> use of Relocation Service)<br>Miscellaneous Expense<br>Relocation Income Tax Allowance (RITA)<br>Commuted Rate HHG Move<br>Government Bill of Lading (GBL) Household Goods (HHG) |
|--|

- Privately Owned Vehicle (POV) moves are processed by your local government transportation office.
- Real Estate Relocation Services for Real Estate Sale are processed by the Centent Mobility Relocation Office; their customer service number is **1-877-332-7356**.

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## Overview, Continued

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**Rules and Regulations**

There are many complex rules, regulations, statues, and other official documents which govern PCS travel. Coast Guard Civilian PCS entitlements are governed by the Federal Travel Regulations (FTR). The Civilian Law Manual and Comptroller Decisions are additional references used when clarification of PCS entitlements is needed.

---

**Time Limitations**

All travel/transportation of the employee, their dependents, and their household goods allowed under these regulations shall be accomplished as soon as possible. The maximum time for beginning allowable travel and transportation shall not exceed 2 years. The 2 year time limit can be extended for an additional period of time not to **exceed 2 years** when the initial 2 year time limitation for completion of residence transactions is extended as discussed in Chapter 8.

---

**Reimbursement Limitation**

All transportation tickets should be purchased and will be reimbursed at the government rate.

---

### Steps in the Relocation Process

| Step | Action  |
|------|---|
| 1    | Employee is selected for the job and receives relocation package from Headquarters.   |
| 2    | Employee completes and returns relocation questionnaire and twelve-month government service agreement.  |
| 3    | Headquarters office prepares and sends PCS travel orders to employee and advises employee of Coast Guard Civilian PCS Travel Office, local Federal Transportation Office, (GBL), and Real Estate Relocation Service contact procedures. |
| 4    | Employee contacts PSC Coast Guard Civilian PCS travel personnel, to request a copy of the Civilian PCS Handbook and receive PCS counseling.<br>Employee is contacted by CM Relocation Service representative, if applicable.            |
| 5    | Employee contacts local federal transportation office to arrange for GBL transfer of household goods, if applicable.  |
| 6    | Employee completes travel requesting advances (when applicable) and submits travel claims within set timeframes.  |
| 7    | Employee completes RITA claim for each tax year he/she receives taxable relocation funds.   |

*Continued on next page*

## Overview, Continued

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### Payment Method

All travel advances and payments must be made by electronic funds transfer (EFT); check payments are no longer authorized. All travel advances and payments must be electronically deposited to the same account utilized for the salary EFT. The employee must submit a separate direct deposit form for his/her travel EFT, in addition to the form submitted for his salary EFT. If an employee travels more than 12 times annually he/she may submit a request for a separate EFT account. The written request should be sent to FINCEN (OPQ) via unit, along with form FMS 2231, Direct Deposit Fast Start, to fax (757) 523-6900.

The employee must establish an EFT account for TVL payments or request a waiver to continue receiving checks. Employees who do not currently receive their salary via EFT are required to receive travel payments EFT unless they receive a waiver. Waiver requests must be made certifying in writing (and signed by the individual) to COMDT (G-CFP), at fax (202) 267-4272, via the employee's command, stating that, "check payment" is requested for all travel payments since the individual does not have an account with a financial institution." Thereafter, a copy of the COMDT (G-CFP) approval response letter should accompany all travel claim submissions.

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### Taxes and Retirement

Most PCS travel entitlements are taxable and mandated by law at a rate of 28%. Please refer to Chapter 9 for information on tax options and tax refunds.

In addition, retirement is deducted as follows:

| <u>Retirement System</u> | <u>Deduction(s)</u>           |
|--------------------------|-------------------------------|
| CSRS                     | Medicare 1.45%                |
| FERS and CSRS Offset     | Medicare 1.45 % and FICA 6.2% |

All taxable PCS entitlements received are added to the employee's W-2 as earned income.

---

### Travel Voucher or Subvoucher (DD Form 1351-2)

All civilian PCS travel claims (with the exception of an advance request) require a Travel Voucher or Subvoucher (DD Form 1351-2). Many entitlements can be combined on the same claim by simply listing the type of claim under reimbursable expenses (block 18) and submitting the appropriate worksheet(s).

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*Continued on next page*

## **Overview, Continued**

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|  |  |
|--|--|
| <b>Travel Voucher or Subvoucher (DD Form 1351-2)</b> | All claims require the employee's and administrative reviewer's signatures. The administrative reviewer is a supervisor that acknowledges the travel was completed and the claim packet appears to be complete and ready for submission. Claims are processed and reimbursement approved or denied by PSC Civilian PCS Travel. |
|--|--|

---

|                                  |  |
|----------------------------------|--|
| <b>Where Do I Get the Forms?</b> | Many of the forms are available in "Form Plus Laser" program on CGSW II or the "Jet Forms" program on CGSW III. Although travel claims completed <u>legibly</u> in pen are acceptable, we strongly encourage employees take advantage of the available software to complete their travel claim. Blank copies of all forms are provided in Chapter 10 of this handbook. |
|----------------------------------|--|

---

|                                      |   |
|--------------------------------------|---|
| <b>When Should I File My Claims?</b> | All claims (except the RITA claim - see Chapter 9) should be submitted <u>within 3 workdays</u> of completing <u>that segment</u> of the PCS move. For example: 3 work days after returning from the HHT, completing the Enroute, completing each 30-day segment of the TQSE, or after closing on the sale or purchase of a home. |
|--------------------------------------|---|

---

|                                      |  |
|--------------------------------------|--|
| <b>Where Should I File My Claims</b> | All claims processed by PSC should be submitted to:<br>Civilian PCS Travel<br>United States Coast Guard<br>Personnel Service Center<br><br><u>fax</u> <u>(785)339-3775</u><br><br>or by mail            PSC (TVL)<br>444 SE Quincy Street<br>Topeka KS 66683-3591<br>Phone (785)339-2209 |
|--------------------------------------|--|

Please submit only one unfolded copy of the claim packet. To drastically reduce processing time, employees are encouraged to fax their claims and file the original receipts for reference.

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## Overview, Continued

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### Employee's Obligation

As a traveler making a move the employee should exercise the same care in incurring expenses and accomplishing a mission that a prudent person would exercise if traveling on personal funds. Excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of a mission are not considered acceptable. Employees will be responsible for excess costs and any additional expenses incurred for personal preference or convenience.

---

### Customer Service Telephone Lines

Questions regarding civilian PCS entitlements or receipt and status of claims processed by PSC should be referred to PSC Civilian PCS travel personnel at **(785) 339-2200**.

To receive travel claim payment information, employees can call the FINCEN automated Customer Service Line **(1-800-564-5504)** enter their social security number and obtain information for up to the last five claims paid in the last six months.

---

### Web Sites

Questions regarding civilian PCS entitlements can be accessed through the Internet at

[www.uscg.mil/hq/psc/tvl.htm](http://www.uscg.mil/hq/psc/tvl.htm)

[www.policyworks.gov](http://www.policyworks.gov)

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## ADVANCES

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### Rules and Regulations

Upon receipt of Permanent Change of Station (PCS) orders, employees may be advanced funds for use while traveling and for certain expenses which they may incur incident of a transfer based on their prospective entitlement to reimbursement for those expenses after they are incurred.

Funds may be advanced for the following approved PCS travel entitlements:

- Househunting Transportation and Per Diem
- Enroute Transportation and Per Diem
- Temporary Quarters
- Commuted Rate Schedule Movement of Household Goods
- Transportation of Mobile Home
- Transportation of Personal Automobile (Alaska, Hawaii, or overseas)

Funds may not be advanced for the following PCS travel entitlements:

- Miscellaneous Expense
- Real Estate Transactions

All advances should be issued by the PSC PCS Travel Office.

---

### How To Request Advances

Complete and fax the following to the Civilian PCS Travel Desk, PSC, fax # (785) 339-3775:

- Coast Guard Civilian PCS Advance request
- Copy of your PCS orders
- Fast Start Direct Deposit (FMS 2231) (if not already on file with the Coast Guard for travel funds)

A direct deposit form must be filed specifically for travel, even if one is on file for salary.

---

### Liquidation of Advance

A travel claim must be submitted within 3 workdays of completion of each segment of the PCS move for which an advance was given.

If settlement of the advance is not made within 45 days of receipt, indebtedness in the amount of the advance will be referred for collection from the employees pay account. Submission of a travel voucher is required, even though the amount of expenses equals or exceeds the advance.

---

*Continued on next page*

**ADVANCES**, Continued

The following is a quick checklist to ensure proper processing:

| <b>Checklist</b>  | <b>Yes</b> | <b>No</b> |
|---|------------|-----------|
| Have you completed the geographic information on the form?                                |            |           |
| Have you clearly marked which of the advance entitlements you are requesting?             |            |           |
| Have you provided a duty telephone number where you can be reached during business hours? |            |           |
| Have you included a completed direct deposit form?  |            |           |
| Have you signed your advance request and direct deposit form?                             |            |           |

## HOUSEHUNTING TRIP (HHT)

---

### Rules and Regulations

Househunting Trip entitlements authorizes the employee and/or spouse transportation and per diem entitlements to visit their new PDS for a period of up to 10 consecutive days (9 nights) to seek a new residence. There is no entitlement for children (or other dependents) that accompanies their parent(s) on a HHT.

The total number of days used for the househunting trip will be deducted from the number of days authorized for TQSE.

HHT are discretionary and must be authorized in advance on the PCS travel order. Househunting trips may be authorized for transfers within the United States when the old and new duty stations are at least 75 miles apart.

Separate round trips may be allowed for the employee and spouse, however, reimbursement is limited to the cost of one round trip HHT for the employee and spouse traveling together.

The employee must complete his/her HHT prior to reporting to the new PDS.

The spouse may complete his/her HHT any time as long as it is accomplished prior to relocation of the family.

---

### Entitlements

The following are HHT entitlements:

- Round trip transportation for the employee and spouse between duty stations.
  - Transportation for the employee and spouse between airport and home or airport and lodging.
  - Rental Car for local HHT transportation if specifically authorized on the PCS travel orders.
  - Privately owned vehicle (POV) mileage if POV is utilized in lieu of other methods of transportation.
  - Local mileage for POV if specifically authorized on the PCS travel orders.
  - When the locality rate is \$100.00 or greater, the employee or his unaccompanied spouse will receive the maximum per diem rate for the locality where he/she obtains lodging accommodations while completing the HHT. The spouse accompanying the employee will receive .75 of the employee's per diem rate.
  - When the locality rate is less than \$100.00, the employee or his unaccompanied spouse will receive the standard CONUS rate while completing the HHT. The spouse accompanying the employee will receive 75% of the employee's per diem rate.
- 

*Continued on next page*

## **HOUSEHUNTING TRIP (HHT), Continued**

---

The following is a quick checklist to ensure proper processing:

| <b>Checklist</b>  | <b>Yes</b> | <b>No</b> |
|---|------------|-----------|
| On your Travel Voucher or Subvoucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage? |            |           |
| Have you provided a duty telephone number where you can be reached during business hours?   |            |           |
| Have you and your administrative reviewer signed the claim?   |            |           |
| Have you enclosed a copy of your travel orders and all amendments to those travel orders?   |            |           |
| Have you enclosed an itemized receipt of lodging, rental car, and any single expense \$75.00 or greater?  |            |           |
| Do you understand your tax options and have you signed and enclosed a WTA agreement?  |            |           |

---

## ENROUTE

### Rules and Regulations

Transportation, tolls, and per diem for the employee and his/her dependents will be provided for the most direct route from the old to the new permanent change of station (PDS).

Daily average minimum driving distance for relocation is 300 miles.

Reimbursement for more than one vehicle must be specifically authorized on the PCS orders.

A daily itemized receipt must be provided for lodging and each single expense \$75.00 or greater.

### Entitlements

The following are Enroute entitlements:

- Transportation, tolls, **& per diem** for the employee & dependents for travel greater than 12 hours.
- Transportation and tolls **only** for the employee and dependents for travel less than 12 hours.
- Standard per diem rate is authorized for the employee or unaccompanied spouse INCONUS and locality rate for Out-CONUS. The spouse and any dependents 12 years or older accompanying the employee will receive .75 of the employee's per diem rate. Dependents under the age of 12 years will receive .50 of the employee's per diem.

|                                     | <u>Lodging</u> | <u>M&amp;IE</u> |
|-------------------------------------|----------------|-----------------|
| Employee or Unaccompanied Spouse    | \$55.00        | \$30.00         |
| Accompanying Spouse/Family          | \$41.25        | \$22.50         |
| Member 12 years or older            |                |                 |
| Family member under 12 years of age | \$27.50        | \$15.00         |

- As mandated in the FTR, a flat .75 of the applicable daily per diem rate will be paid for the first and last day of travel.

The following is a quick checklist to ensure proper processing:

| <b>Checklist</b>  | <b>Yes</b> | <b>No</b> |
|---|------------|-----------|
| On your Travel Voucher or Subvoucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage? |            |           |
| Have you provided a duty telephone number where you can be reached during business hours?   |            |           |
| Have you and your administrative reviewer signed the claim?   |            |           |
| Have you enclosed a copy of your travel orders and all amendments to those travel orders?   |            |           |
| Have you enclosed an itemized receipt of lodging and any single expense \$75.00 or greater?   |            |           |
| Do you understand your tax options and have you signed and enclosed a WTA agreement?  |            |           |

## TEMPORARY QUARTERS AND SUBSISTENCE EXPENSE (TQSE)

---

### Rules and Regulations

TQSE is discretionary and must be authorized in advance on the PCS travel order.

The distance between the new PDS and the old residence must be 50 miles greater than the distance between the old PDS and old residence.

Definition of temporary quarters is any lodging, obtained from private or commercial sources, which will be occupied temporarily until the employee and/or family can move into permanent quarters.

Temporary quarters may be occupied at the old PDS, new PDS, or alternate site if justified by circumstances unique to the individual situation.

TQSE can be utilized at more than one location by the employee or some of his/her dependents but the TQSE time period for the entire family shall run concurrently.

Receipt of delivery of HHG automatically stops TQSE entitlement.

---

### Entitlements/Options

The following are TQSE entitlements/options:

Fixed Amount Reimbursement: Employees are paid a fixed amount up to 30 days, no receipts or documentation is required, and no extensions allowed. Employees are reimbursed .75 times the locality per diem rate for the new official duty station. Each dependent occupying TQSE will receive .25 times the same per diem rate.

Actual TQSE Reimbursement: Employees are paid the actual expenses up to 60 days provided the expenses are reasonable and do not exceed the maximum allowable amount set by the Federal Travel Regulations (FTR). A daily expense itemization sheet must be submitted for reimbursement of TQSE. Receipts are required for lodging, professional dry cleaning, and any single expense of \$75.00 or more. Reimbursement is established and applied in blocks of 30 day segments, not on an individual day basis.

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## **TEMPORARY QUARTERS AND SUBSISTENCE EXPENSE (TQSE), Continued**

**Entitlements/  
Options,  
Continued**

Maximum daily rate within the continental United States is the standard CONUS rate. Maximum daily rate for Alaska, Hawaii, Commonwealth of Puerto Rico, Commonwealth of Northern Mariana's United States territories and possessions or former Canal Zone is the locality per diem rate. The maximum reimbursement is reduced for the second 30 TQSE days. The following shows the standard CONUS rate breakdown:

Standard Actual Expense TQSE CONUS Rate Schedule

|   | <u>First 30 days</u> | <u>Second 30 days</u> |
|---|----------------------|-----------------------|
| Employee or Unaccompanied Spouse                    | \$85.00              | \$63.75               |
| Accompanying Spouse/Family Member 12 years or older | \$63.75              | \$31.88               |
| Family member under 12 years of age                 | \$42.50              | \$25.50               |

Allowable reimbursable expenses are lodging, meals (commercial or groceries), fees, tips, laundry, pressing, and dry cleaning. Local transportation cost during occupancy of TQSE is not reimbursable.

| <b>Checklist</b>  | <b>Yes</b>               | <b>No</b>                |
|---|--------------------------|--------------------------|
| On your Travel Voucher or Subvoucher (DD Form 1351-2), have you listed TQSE in block 18 and the total amount claimed on your TQSE worksheet(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you provided a duty telephone number where you can be reached during business hours?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you and your administrative reviewer signed the claim?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you enclosed a copy of your travel orders and all amendments to those travel orders?   | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are claiming actual expense, have you enclosed an itemized receipt of lodging, dry cleaning, and any single expense \$75.00 or greater?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you completed all columns on the itemization form, totaling each line and grand total at the bottom of each page?                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you understand your tax options and have you signed and enclosed a withholding tax allowance (WTA) request?                                  | <input type="checkbox"/> | <input type="checkbox"/> |

## MISCELLANEOUS EXPENSE

---

### Rules and Regulations

The purpose of this allowance is to defray the expenses associated with discontinuing a residence at the old permanent duty station (PDS) and setting up a residence at the new PDS.

The employee can opt to request the flat miscellaneous reimbursement or itemize and receive up to two week's of his basic pay rate (one week for unaccompanied employee) not to exceed equivalent of GS 13, step 10. If an employee opts to itemize, he/she must provide a list of each expense and a receipt for each itemized expense even if the individual cost is less than \$75.00.

---

### Entitlements

|               | <u>Accompanied</u>              | <u>Unaccompanied</u>           |
|---------------|---------------------------------|--------------------------------|
| Flat Rate     | \$1000.00                       | \$500.00                       |
| Itemized Rate | up to 2 weeks of basic pay rate | up to 1 week of basic pay rate |

---

### Examples of Allowable Expenses

The following is a list of examples of allowable expenses:

- Fees for disconnecting and connecting appliances and equipment (including television antenna systems) or for converting them for operation
  - Cutting/fitting old rugs/draperies to new residence (purchase or fitting of new items is not included)
  - Re-tune piano and balance
  - Set up grandfather clock
  - Lost utility fees or deposits
  - Forfeiture losses on non-transferable medical, dental, or food locker contracts
  - Cost of vehicle registration, driver's licenses, and state use tax
  - Installation and certification of a pollution-control device on automobiles required for California vehicle registration
  - Various preparation costs in mobile home shipments
  - Apartment locator fees only in New York City
  - Pet licensing fees
- 

### Examples of Expenses that are NOT Reimbursable

The following are examples of expenses that are **NOT** reimbursable:

- Losses incurred in residence transactions
  - Structural modifications to residence
  - Non-refundable pet deposit
  - Pet kennel charges
  - Cost relating to newly acquired items
- 

*Continued on next page*

**Chapter 6**  
**MISCELLANEOUS EXPENSE**

---

**MISCELLANEOUS EXPENSE, Continued**

---

| <b>Checklist</b>   | <b>Yes</b> | <b>No</b> |
|--|------------|-----------|
| On your Travel Voucher or Subvoucher (DD Form 1351-2), have you listed Misc. Expense in block 18 and the total amount claimed? |            |           |
| Have you provided a duty telephone number where you can be reached during business hours?                                      |            |           |
| Have you and your administrative reviewer signed the claim?  |            |           |
| Have you enclosed a copy of your travel orders and all amendments to those travel orders?                                      |            |           |
| If you chose to itemize have you enclosed a list of expenses and a receipt for each?   |            |           |
| Do you understand your tax options and have you signed and enclosed a withholding tax allowance (WTA) request?                 |            |           |

---

## HOUSEHOLD GOODS SHIPMENT AND STORAGE

---

**Rules and Regulations**

The maximum weight of household goods (HHG) that may be transported or stored at government expense is limited to 18,000 pounds net weight.

Books and professional papers that cause shipments to exceed 18,000 pounds may be shipped as administrative weight if authorized (in advance) and paid by the gaining agency.

Employees transferring within the continental United States may choose the “commuted rate schedule”(CRS) or “actual expense method/government bill of lading (GBL)” for shipment of their HHG. However, reimbursement of a CRS is limited to the cost of a GBL move.

Household goods of employees transferring outside the continental United States must be moved under the “actual expense method (GBL).”

---

**Actual Expense Method (GBL)**

- The government assumes responsibility for awarding contracts and for other negotiations with carriers. The property is shipped on a government bill of lading, and the government audits and pays transportation vouchers directly to carriers.
- The government assists the employee with loss or damage claims.
- The employee contacts the local transportation office to request shipment of HHG per PCS travel orders.

Questions regarding the Actual Expense Method (GBL) should be referred to your local federal transportation office.

---

**Commuted Rate Schedule**

The employee assumes all the responsibility for all arrangements, payments, and submission or litigation of any loss or damage claims.

The employee makes personal arrangements either with a commercial carrier or moves himself/herself with the use of a rental truck or trailer.

Reimbursement is made in accordance with the commuted rate schedule, not to exceed the cost of a GBL move. The amount the employee is paid for transportation and related services is computed by multiplying the number of hundreds of pounds shipped (within the maximum weight allowance) by the applicable rate per hundred pounds for the distance shipped as shown in the commuted rate schedule.

---

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## HOUSEHOLD GOODS SHIPMENT AND STORAGE, Continued

**Commuted  
Rate Schedule,  
Continued**

In order to receive payment for a commuted rate move the employee must provide the following:

- Weight certificates showing the gross weight (weight of vehicle and HHG) and
- tare weight (weight of vehicle alone)
- Rental truck and/or trailer receipts
- Itinerary
- Government Bill of Lading (if applicable)

Questions regarding the commuted rate system should be referred to the Civilian PCS travel desk, PSC, (785) 339-2200.

| <b>Checklist for Commuted Rate Schedule Claim</b>   | <b>Yes</b>               | <b>No</b>                |
|---|--------------------------|--------------------------|
| On your Travel Voucher or Subvoucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage. Under block 18 have you listed commuted rate schedule HHG move? | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you provided a duty telephone number where you can be reached during business hours?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you and your administrative reviewer signed the claim?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you enclosed a copy of your travel orders and all amendments to those travel orders?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you enclosed an itemized receipt of lodging, rental truck or trailer, and any single expense \$75.00 or greater? In addition have you enclosed copies of gross weight tickets, tare weight tickets, and a GBL (if applicable)? | <input type="checkbox"/> | <input type="checkbox"/> |

*Continued on next page*

## HOUSEHOLD GOODS SHIPMENT AND STORAGE, Continued

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**Temporary  
Storage of  
Household  
Goods**

Temporary storage of household goods is initially authorized for up to 90 and may be extended, with justification, up to 180 days. The employee must submit an extension request in writing to the Personnel Office, Washington, DC. When HHG are moved under a GBL, the federal transportation office will arrange for the first 90 days of temporary storage of HHG. Employee's opting to complete a "Commuted Rate Schedule" move are responsible for arranging for HHG storage and submit a claim for reimbursement to the PSC civilian PCS travel office.

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**Non-temporary  
Storage of  
Household  
Goods  
INCONUS**

- Non-temporary storage of HHG belonging to an employee transferred or a new appointees assigned to an official station at an isolated location in the United States shall be allowed only when:
  - The employee's isolated official station leaves no alternative except to live where he/she is unable to use his/her HHG. The quarters he/she is required to occupy will not accommodate his/her HHG or residence quarters which would accommodate his/her HHG are not available within reasonable daily commuting distance of the official station.
  - Initial approval usually for one year, extended as necessary in accordance with length of assignment at the isolated station.

**OUTCONUS**

- Non-temporary storage of HHG may be authorized for a transferring or new employees assigned at an official station outside of the continental United States for the length of the assignment plus one month when:
    - The official station is one to which he/she is not authorized to take, or at which he/she is unable to use, the household goods; or
    - The storage is authorized in the public interest; or
    - The estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the household goods to the new official station.
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## SHIPMENT OF A MOBILE HOME, BOAT, OR PRIVATELY OWNED VEHICLE

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### **Movement of Mobile Home or Boat**

- A mobile home is defined as any type of house trailer or mobile dwelling constructed for use a residence and designed to be moved over land, either by self-propulsion or towing. This includes a boat, when used as the employee's primary residence. A certification that the mobile home or boat is the employee's primary residence is required.
  - Shipment of a mobile home is authorized in lieu of shipment of HHG within CONUS, within Alaska, and between Alaska and CONUS via Canada.
  - The FTR authorizing the following five options for transporting mobile homes or boats: over water transportation, commercial carrier, government bill of lading, private means, and mixed method.
  - Over Water shipment is allowed if the point of origin is within CONUS or Alaska and the destination point is either within CONUS or Alaska.
  - Reimbursement is specific and limited; employees often incur out-of-pocket expense. Employees should seek thorough explanation and advice from a federal transportation office.
- 

### **Shipment of Privately Owned Vehicle (POV)**

- Shipment of a one POV is authorized for most overseas relocations and is arranged through the federal transportation office.
  - CONUS shipments of POV is limited to disabled employees with no immediate family to drive them. Employees may opt to ship their vehicle or place themselves and their vehicle on a train within CONUS but reimbursement is limited to the maximum entitlement to drive their POV from the old permanent duty station (PDS) to the new PDS.
  - Each vehicle must be approved by the agency concerned as appropriate for use in the area of the overseas station and the vehicle must be primarily for use as personal transportation contribution to the employee's effectiveness on the job.
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## TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE

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### **Scheduling the Packers**

A successful household goods move is not a matter of chance. It is a result of planning and hard work of all involved—the employee, the federal transportation office, and the contracted carriers.

You may ship HHG anytime after receipt of PCS orders. The earlier you call or visit the federal transportation office, the greater chance of moving on the date you desire.

Any government transportation office (Coast Guard, Army, Air Force, Navy, or Marine Corps) may arrange your move, per authorization given on your travel orders. Your origin transportation office is your first point of contact if questions or problems about the movement of HHG arise prior to shipment.

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### **Be Prepared**

- For a GBL move your transportation office will make all arrangements necessary to schedule packing and pickup of your HHG. Be prepared when you go to the transportation office and have:
  - Six copies of your travel orders (and amendments/endorsements)
  - An idea of when you want to move. Be as flexible as possible. You will be asked to select a packing and pickup date.
  - The date you plan to arrive at your new duty station.
  - An idea of types of shipments you expect to make (unaccompanied/accompanied, professional, storage) and estimated weight of each.
  - A list of large or unusual items (piano, pool table, china cabinet, wall unit, satellite dish, hot tub, boat, etc.)

If you are unable to visit the transportation office, you may appoint your spouse or an agent to act on your behalf. A letter of authorization signed by you or a power of attorney is required.

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### **What You May Ship as Household Goods**

You may ship all personal property associated with the home and all personal effects belonging to you and your dependents on receipt of your PCS orders. Also included are spare parts for a privately owned vehicle (extra tires, wheels, tire chains, tools, etc.) and a pickup tailgate when removed to install a camper. Snowmobiles, motorcycles, mopeds, golf carts, and designated boats. The definition of designated boats includes, but is not limited to, canoes, skiffs, sailboards, light rowboats, kayaks, and dinghies or sculls. Boats fourteen feet or less without a trailer may be shipped in your household goods. Boats in excess of fourteen feet or any boat with a trailer must be shipped separately, which, in most cases, will result in excess costs to you. Your federal transportation office will provide counseling on shipment options, regulations, and procedures. For information regarding shipment of a mobile home or POV, please contact your transportation office.

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*Continued on next page*

## TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE,

Continued

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- Valuable Tips**
- Have expensive and valuable items (artwork, collectibles, heirlooms, etc.) appraised. The government will not pay for the appraisals, but consider this part of your investment in the event of loss or damage.
  - Use a video camera and take close-up pictures to record the condition of your furniture and to show what your expensive and valuable items look like.
  - Don't ship small, extremely valuable items such as stocks, bonds, jewelry, coin collections, and items of sentimental value such as photo albums. Pack them in your suitcase and hand carry them, as well as your purchase receipts, pictures, and appraisals.
  - Thoroughly research additional insurance options available for total protection of your personal property against damage or loss.
  - Bear in mind that if you waive unpacking, the carrier is not required to return later to unpack or remove the empty cartons, packing material, and other debris.
  - If at any time you decide to assist the carrier – help load/unload the truck- you may relieve the carrier of all damage liability
- 

**Employee's Responsibilities**

At Origin:

- Keep your transportation office informed of any change in your travel orders or other changes, such as a contact telephone number.
  - Begin preparation for your move as soon as possible, thirty days in advance is not too early. Remove personal property from an attic, crawl space, or similar storage areas within the residence. Disconnect computers, televisions, stereos, etc. Empty, defrost, and thoroughly wash the inside of your refrigerator and/or freezer. To keep mildew at a minimum during transit and storage, these appliances need at least two days to dry out. Leave doors open after cleaning. Dismantle outdoor play equipment and outdoor structures (utility sheds, playhouses, swing or gym sets, etc.). Drain all gasoline, oil and water, and remove battery from power-driven equipment (motorcycle, moped, lawn mowers, etc.). Remove all old carrier markings and stickers from furniture and boxes.
  - Have your property separated by shipment and distinctly marked (unaccompanied, baggage, storage, professional, or not to be packed).
  - Do not leave cash, jewelry, airline tickets, passports, etc. unattended on packing and pickup day. Lock them in your car or leave them at a friend's house until your shipment has been picked up.
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## TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE,

Continued

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### Employee's Responsibilities Continued

- Monitor the wrapping and packing of your items. Make sure everything is wrapped individually and adequately. Do not allow your property to be taken to the warehouse to be packed without first consulting the transportation office.
- Ensure each carton and loose item has an inventory tag correctly identifying the contents. Carefully read the inventory prepared by the carrier's personnel before you sign it. Make sure descriptions of major items are complete (make, model, serial number, etc.) Pay close attention to the packing symbols identifying pre-existing damage. The symbols are explained in the top right-hand corner of the inventory. For example, "BR 2-4-5-3" means broken, bottom front left corner. If you disagree with the inventory, tell the carrier's representative and write down why you disagree at the bottom of the inventory in the space marked for exceptions.
- As a gesture of appreciation, you may choose to provide beverages, lunch, etc. for your movers, but it is not a requirement.

At Destination:

- Contact the destination transportation office as soon as possible after your arrival and give them a contact telephone number or address.
- Check each carton or item off the inventory. List any damaged or missing items with appropriate inventory numbers on the "Joint Statement of Loss or Damage at Delivery" (DD Form 1840). Do not sign for services if the carrier did not perform them. Do not argue with the carrier. Contact the destination transportation office if problems arise.
- If you discover additional loss and/or damage after delivery, you are required to list it on the DD Form 1840R, "Notice of Loss or Damage" (the reverse side of DD Form 1840). The completed form must be delivered to the local carrier claims office no later than 70 days from date of delivery. Do not dispose of any damaged items until all authorized parties have inspected the damage or you have been instructed to do so by the federal claims office.

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*Continued on next page*

## TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE, Continued

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**Carrier's  
Responsibilities**

At Origin:

- Pack and prepare all property for shipment. Identify each carton and loose item and its contents with an inventory tag. Provide a complete, accurate, and legible inventory listing all items shipped and what condition the items shipped and what condition the items were in at the time of pickup.
- Use new, clean packing materials for linen, clothing, and bedding. Use new or like-new packing materials for all other items.
- Pack mirrors, pictures, and glass tables in specially designed cartons. Wrap and protect all finished surfaces from marring or scratching.
- Put all nuts, bolts, and screws from an item disassembled by carrier personnel in a bag and attach the bag securely to the item.
- Protect appliances against transit damage by securing moving parts that if allowed to move in transit, could damage the appliance.

At Destination:

- Unpack and unwrap all cartons, boxes, crates, and loose items. Place each item or carton in the room/cabinet you indicate. Movers are not required to go into an attic, crawl space, or similar storage area for the purpose of delivering and placing personal property.
  - Assemble all furniture and equipment disassembled by the movers at origin.
-

## REAL ESTATE SALE/PURCHASE OR LEASE BREAKAGE

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### Rules and Regulations

The residence or dwelling is the location where the employee regularly commutes to and from work.

The dwelling, for which reimbursement of selling expenses is claimed, was the employee's residence at the time he/she was first officially notified by competent authority of his/her transfer to the new official station.

The residence may be a home, mobile home and/or lot on which such a mobile home is located or will be located.

Real Estate reimbursement contains two separate entitlements; lease breakage or sale, and purchase.

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### Time Limit May be Extended

Upon an employee's written request the two-year time limitation for completion of the sale and purchase or lease termination transactions may be extended for an additional period of time not to exceed one year. **The written request must be submitted to the personnel office that cut the PCS orders no later than 30 days beyond the expiration of the two-year timeframe.**

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### Relocation Services Option Versus Private Sale

Employees eligible for real estate sale entitlements may be given the option to sell their home through a relocation service government contract instead of selling it privately or through a local realtor.

Upon receipt of the authorization from Headquarters' Personnel Office, the Relocation Company will contact the employee and explain the program. Through the program, appraisals will be completed to determine a fair market value offer for the home.

The employee will have the option to accept the company's purchase offer or decline it and sell his/her home privately or through a local realtor. If the employee accepts the PHH offer, he/she should not incur any out-of-pocket or closing costs.

Cendent Mobility will directly pay the employee any equity he has in the home after any existing mortgage loan balance is paid. Questions regarding this program should be referred to the Relocation Service customer service line at

**1-877-332-7356** or Headquarters' Personnel Office.

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*Continued on next page*

## REAL ESTATE SALE/PURCHASE OR LEASE BREAKAGE, Continued

**Entitlements** In connection with the private or local realtor sale of the residence at the old official station, reimbursement shall not exceed 10 percent of the actual sale price.

In connection with the purchase of the residence at the new official station, reimbursement shall not exceed 5 percent of the actual sale price.

The following list of real estate expenses provides guidelines of reimbursable expenses:

|  | Old Station | New Station |
|--|-------------|-------------|
| Abstract   | Yes         | Yes         |
| Advertising  | Yes         | No          |
| Application fee (FHA and VA only)                                | Yes         | Yes         |
| Appraisal fee (selling)  | Yes         | No          |
| Appraisal fee (lender's)   | No          | Yes         |
| Assumption fee (not in addition to origination fee)              | No          | Yes         |
| Attorney's fees for closing, investment counseling, etc.         | Yes         | Yes         |
| Attorney's fees for litigation                                   | No          | No          |
| Broker's commission  | Yes         | No          |
| Construction charges   | No          | No          |
| Cost of litigation   | No          | No          |
| Credit report  | No          | Yes         |
| Escrow agent's fee (not escrow deposits)                         | Yes         | Yes         |
| Hazard insurance   | No          | No          |
| Inspection fees  | Yes         | Yes         |
| Interest on loans  | No          | No          |
| Lender's service fees (except as specifically listed)            | No          | No          |
| Loan discounts (points)  | No          | No          |
| Loan origination fee (not to exceed 1%)                          | No          | Yes         |
| Loan transfer fee (in addition to assumption or origination fee) | No          | Yes         |
| Losses due to prices or market conditions                        | No          | No          |
| Mortgage insurance   | No          | No          |
| Mortgage prepayment penalty (NTE 3 months)                       | Yes         | No          |
| Notary fees  | Yes         | Yes         |
| Operating and maintenance costs                                  | No          | No          |
| Pest inspection fee (but no eradication services performed)      | Yes         | Yes         |
| Property taxes   | No          | No          |
| Recording fees   | Yes         | Yes         |
| Mortgage title insurance   | Yes         | Yes         |
| Repair costs   | No          | No          |
| State/county/city revenue stamps                                 | Yes         | Yes         |
| Survey   | Yes         | Yes         |
| Title insurance binder (instead of title search)                 | Yes         | Yes         |
| Title insurance option   | Yes         | Yes         |
| Transfer charges   | Yes         | Yes         |
| VA funding fee   | No          | No          |

*Continued on next page*

**REAL ESTATE SALE/PURCHASE OR LEASE BREAKAGE,**  
Continued

**Lease Breakage** Expenses incurred for the settlement of an unexpired lease involving the employee's residence or a lot on which a mobile home was located at the **old** official station.

| <b>Checklist</b>   | <b>Yes</b> | <b>No</b> |
|--|------------|-----------|
| In block 18, of your Travel Voucher or Subvoucher (DD Form 1351-2), have you listed Real Estate Sale and/or Purchase and the total amount claimed?         |            |           |
| Have you provided a duty telephone number where you can be reached during business hours?  |            |           |
| Have you and your administrative reviewer signed the claim?  |            |           |
| Have you enclosed a copy of your travel orders and all amendments to those travel orders?  |            |           |
| Have you completed and enclosed "Claim and Voucher for Reimbursement of Expenses Incurred in the Sale and/or Purchase of a Residence (Form DOT F 1500.6)?" |            |           |
| Have you enclosed the US Department of Housing and Urban Development (HUD) Closing Statement for the Real Estate transaction(s) claimed?                   |            |           |
| Have you enclosed any invoices and/or receipts for any expenses not listed on the HUD closing statement?   |            |           |
| Do you understand your tax options and have you signed and enclosed a withholding tax allowance (WTA) request?   |            |           |

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## RELOCATION INCOME TAX ALLOWANCE (RITA) WITHHOLDING TAX ALLOWANCE (WTA)

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**Rules and  
Regulations**

Most PCS travel entitlements are taxable which require a mandated federal tax deduction of 27%. Through the RITA process (at the end of the tax year) the transferring employee (and spouse if a joint tax return is filed) is reimbursed for substantially all of the additional federal, state, and local incomes taxes incurred as a result of being placed in a higher income tax bracket due to the taxable relocation funds received in the tax year. RITA is authorized for income taxes paid to the United States, Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the United States possessions.

The RITA claim is filed through the PSC PCS Travel Office and is totally separate from the employee's federal, state, and local income tax filing requirements.

All employees who received taxable relocation funds in the tax year are required by law to file a RITA even if they did not opt to receive a WTA. The RITA is computed on a formula originated by the IRS. A combined marginal tax rate is determined by combining the applicable marginal tax rates for federal, state, and local for the employee.

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**Withholding  
Tax Allowance  
(WTA)**

WTA is a tax advance available to cover the employee's federal income tax withholding liability at the time the PCS claim is processed. The WTA is mandated at a 27% tax rate and is advanced against the employee's name and sent to the federal treasury to pay the federal income tax liability on the employee's claim.

The WTA is added to the claim and the employee's W-2 as taxable income. Employees must request the WTA by completing a WTA request and agreement for repayment.

All WTA's will be liquidated against the employee's RITA claim, any WTA overpayment will be due the Coast Guard. If an employee fails to file a RITA claim within the allotted time frame, WTA's against that TONO become an indebtedness due the Coast Guard.

Once an employee opts to receive a WTA on one PCS claim under that TONO, WTA will be advanced for each claim under that same TONO unless otherwise requested in writing.

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*Continued on next page*

**Chapter 9**  
**RELOCATION INCOME TAX ALLOWANCE (RITA)**  
**WITHHOLDING TAX ALLOWANCE (WTA)**

**WITHHOLDING TAX ALLOWANCE (WTA), Continued**

**Should I Take a WTA?** The purpose of the WTA is to provide more cash flow at the time of the PCS move by relieving the federal tax obligation. The federal tax obligation is 27% which, when subtracted from a PCS claim, greatly reduces the payment. The employee's federal tax liability is based on the employee's salary range and marital income tax filing status. If the employee whose tax liability is under 27% opts to take the WTA; the Coast Guard would have overpaid the employee's federal tax and the employee will owe money back to the Coast Guard when the RITA claim is processed. The following is a federal tax rate schedule for tax year 1998.

| <u>Martial Filing Status</u> | <u>NTE Salary for 15% Tax Rate</u> | <u>NTE Salary for 27% Tax Rate</u> |
|------------------------------|------------------------------------|------------------------------------|
| Single                       | \$33,530                           | \$73,135                           |
| Head of Household            | \$48,232                           | \$109,311                          |
| Married Filing Jointly       | \$61,069                           | \$126,880                          |
| Married Filing Separately    | \$30,351                           | \$63,863                           |

**When Should I File My RITA Claim** RITA claims cannot be processed until the conclusion of the tax year in which taxable relocation funds were received.

In late January, employees will receive a RITA packet from the PSC Civilian Travel Office reminding them of their RITA filing requirements complete with processing procedures and forms.

RITA claims should be submitted by March to allow processing and receipt of any refund prior to the April income tax deadline.

**Do I Have To Wait To File My Income Taxes** Federal, state, and local income tax filing responsibilities are totally separate for the RITA process. The employee **can file** federal, state, and local income taxes at anytime before or after the RITA process is completed.

## CHAPTER 10: BLANK FORMS

They can be filled in online using Adobe Acrobat.

## ACRONYMS

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|      |  |
|------|--|
| PCS  | Permanent Change of Station                |
| ADV  | Advance                                    |
| CGPC | Coast Guard Personnel Command              |
| CMP  | Civilian Personnel Management              |
| EFT  | Electronic Funds Transfer                  |
| FTR  | Federal Travel Regulations                 |
| GBL  | Government Bill of Lading                  |
| HHG  | Household Goods                            |
| HHT  | Househunting Trip                          |
| PDS  | Permanent Duty Station                     |
| PSC  | Personnel Service Center                   |
| RITA | Relocation Income Tax Allowance            |
| TQSE | Temporary Quarters and Subsistence Expense |
| TVL  | Travel                                     |
| USCG | United States Coast Guard                  |