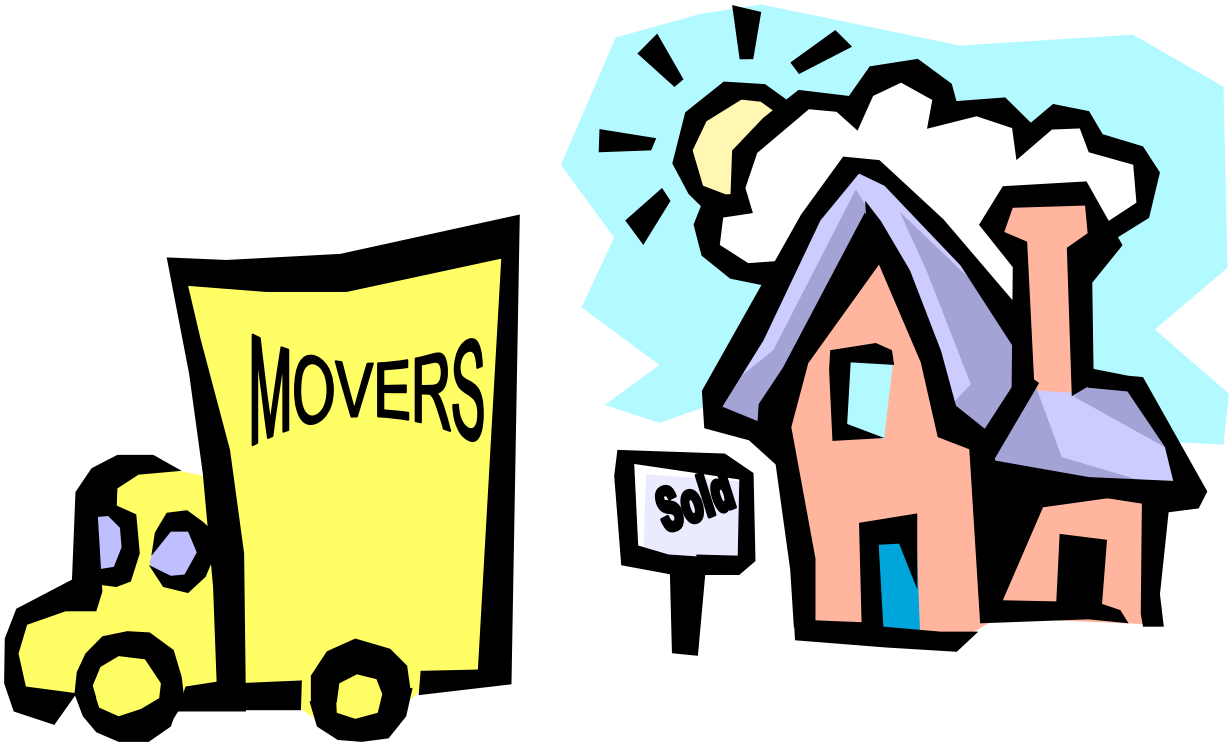
U.S. Department of
Homeland Security

United States
Coast Guard

Civilian PCS Handbook



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1. Overview

Introduction 1-1
Travel Orders and Amendments 1-1
Rules and Regulations 1-2
Time Limitations 1-2
Reimbursement Limitation 1-2
Steps in the Relocation Process 1-2
Payment Method 1-3
Taxes and Retirement 1-3
Travel Voucher or Subvoucher 1-3
Where do I Get the Forms? 1-4
When Should I File My Claims? 1-4
Where Should I File My Claims? 1-4
Employee's Obligation 1-5
Customer Service Telephone Lines 1-5

2. Advances

Rules and Regulations 2-1
How To Request Advances 2-1
Liquidation of Advances 2-1
Advances Checklist 2-2

3. Househunting Trip (HHT)

Rule and Regulations 3-1
Entitlements 3-1
Househunting Trip Checklist 3-2

4. Enroute

Rule and Regulations 4-1
Entitlements 4-1
Enroute Checklist 4-1

5. Temporary Quarters and Subsistence Expense (TQSE)

Rule and Regulations 5-1
Entitlements/Options 5-1
Temporary Quarters and Subsistence Expense Checklist 5-2

6. Miscellaneous Expense

Rules and Regulations 6-1
Entitlements 6-1
Examples of Allowable Expenses 6-1
Examples of Expenses that are **NOT** Reimbursable 6-1
Miscellaneous Expense Checklist 6-2

7. Household Goods Shipment and Storage

Rules and Regulations 7-1
Actual Expense Method (GBL) 7-1
Commuted Rate Schedule 7-1
Checklist for Commuted Rate Schedule Claim 7-2
Temporary Storage of Household Goods 7-3
Non-Temporary Storage of Household Goods
INCONUS 7-3
OUTCONUS 7-3
Movement of Mobile Home or Boat 7-4
Shipment of Privately Owned Vehicle (POV) 7-4
Scheduling the Packers 7-5
Be Prepared 7-5
What You May Ship as Household Goods 7-5
Valuable Tips 7-6
Employee's Responsibilities (At Origin) 7-6
Employee's Responsibilities (At Destination) 7-7
Carrier's Responsibilities (At Origin) 7-8

8. Real Estate Sale/Purchase or Lease Breakage

Rules and Regulations 8-1
Time Limit May be Extended 8-1
Relocation Services Option Versus Private Sale 8-1
Entitlements 8-2
Lease Breakage 8-3
Real Estate Checklist 8-3

9. Relocation Income Tax Allowance (RITA) Withholding Tax Allowance (WTA)

Rules and Regulations 9-1
Withholding Tax Allowance (WTA) 9-1
Should I Take a WTA? 9-2
When Should I File My RITA Claim 9-2
Do I Have To Wait To File My Income Taxes 9-2

Continued on next page

10. Blank Forms

Coast Guard Civilian PCS Advance Request 10-1
Fast Start Direct Deposit 10-2
Travel Voucher or Subvoucher (DD 1351-2 Aug 97) 10-3
Lodging Certificate 10-4
Claim for Temporary Quarters Subsistence Expenses/Foreign Transfer Allowance (SE) 10-5
Claim and Voucher for Reimbursement of Expenses Incurred in the Sale and/or Purchase of a Residence - Permanent Change of Station (DOT F 1500.6) 10-6
WTA Payment and Employee Agreement for Repayment 10-7
Relocation Income Tax Allowance (RITA) Certification 10-8

11. Acronyms

Acronyms 11-1

Overview

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.

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
Househunting
Enroute
Temporary Quarters (TQSE)
Real Estate Purchase
Real Estate Sale (without use of Relocation Service)
Miscellaneous Expense
Relocation Income Tax Allowance (RITA)
Commuted Rate HHG Move
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 Cendent Mobility Relocation Office; their customer service number is **1-877-332-7356**.

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Overview, Continued

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. 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.

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Overview, Continued

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.

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:

Retirement System	Deduction(s)
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).

Continued on next page

Overview, Continued

Travel Voucher or Subvoucher (DD Form 1351-2)

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.

Where Do I Get the Forms?

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 legibly 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.

When Should I File My Claims?

All claims (except the RITA claim - see Chapter 9) should be submitted within 3 workdays of completing that segment 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.

Where Should I File My Claims

All claims processed by PSC should be submitted to:

Civilian PCS Travel
United States Coast Guard
Personnel Service Center

fax (785)339-3775

or by mail
PSC (TVL)
444 SE Quincy Street
Topeka KS 66683-3591
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

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
www.policyworks.gov

ADVANCES

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.

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ADVANCES, Continued

The following is a quick checklist to ensure proper processing:

Checklist	Yes	No
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.

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HOUSEHUNTING TRIP (HHT), Continued

The following is a quick checklist to ensure proper processing:

Checklist	Yes	No
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.

	Lodging	M&IE
Employee or Unaccompanied Spouse	$55.00	$30.00
Accompanying Spouse/Family Member 12 years or older	$41.25	$22.50
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:

Checklist	Yes	No
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

	First 30 days	Second 30 days
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.

Checklist	Yes	No
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)?		
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 are claiming actual expense, have you enclosed an itemized receipt of lodging, dry cleaning, and any single expense $75.00 or greater?		
Have you completed all columns on the itemization form, totaling each line and grand total at the bottom of each page?		
Do you understand your tax options and have you signed and enclosed a withholding tax allowance (WTA) request?		

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

	Accompanied	Unaccompanied
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

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MISCELLANEOUS EXPENSE, Continued

Checklist	Yes	No
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.

Checklist for Commuted Rate Schedule Claim	Yes	No
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?		
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 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)?		

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HOUSEHOLD GOODS SHIPMENT AND STORAGE, Continued

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.

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.

SHIPMENT OF A MOBILE HOME, BOAT, OR PRIVATELY OWNED VEHICLE

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.

TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE

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.

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.

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.

Continued on next page

TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE,
Continued

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 your 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.

Continued on next page

TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE,
Continued

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 it 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.

Continued on next page

TIPS FOR A WORRY-FREE HOUSEHOLD GOODS MOVE,
Continued

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 <u>not</u> 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

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.

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.**

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.

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.

Checklist	Yes	No
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 no listed on the HUD closing statement?		
Do you understand your tax options and have your signed and enclosed a withholding tax allowance (WTA) request?		

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

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.

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.

Continued on next page

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 martial 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.

Martial Filing Status	NTE Salary for 15% Tax Rate	NTE Salary for 27% Tax Rate
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

The following forms may be reproduced locally:

A). Civilian PCS Advance Request Form **(not on SWIII)**
B). FastStart Direct Deposit form **(not on SWIII)**
C). WTA Payment and Employee Agreement for Repayment Form **(not on SWIII)**
D). Claim for Temporary Quarters Subsistence Expenses/Foreign Transfer Allowance **(not on SWIII)**
E). Nonreceipt Worksheet **(not on SWIII)**
F). RITA Certification Form **(not on SWIII)**

The following forms may also be filled out in **Jetforms Filler:**

A). Travel Voucher Or Subvoucher **DD-1351-2**
B). Itemization of Actual Subsistence Expenses **DOT F 1500.5**
C). Claim for Purchase of a Residence **DOT F 1500.6**

COAST GUARD CIVILIAN PCS ADVANCE REQUEST

Upon receipt of Permanent Change of Station (PCS) orders, employees may request in advance

Employees Responsibility

- Complete and submit this advance request, a copy of your PCS orders, and a Fast Start Direct Deposit (FMS 2231). If your salary check is already being sent EFT a new direct deposit form is not needed. All travel advances and claim settlements must be completed through direct deposit. Check payments are no longer authorized.

- Submit travel claim to liquidate advance within 3 workdays of completion of each segment of your PCS move.

- If settlement of the advance is not made within 45 days of receipt, the advance and a $10.00 Administrative Fee may be deducted from your own regular pay. Submission of a travel voucher is required, even though the amount of your expenses equals or exceeds your advance.

- Items that are mandatory Fields to filled out in order for accounts processing of the employees advance request are included with it (*)

- Advance requests and completed claims should be submitted to:

MAIL		FAX
Command Officer (TVL)		Civilian PCS Claims Examiner
444 SE Quincy St.	or	FAX: (785) 339-3774
Topeka, KS 66683		Phone: (785) 339-2200

To Request an advance, complete the following including the estimated cost of tickets, rental cars, ect.

Name: SSN: PCS TONO:

Work Phone Number: Home Phone Number: Grade:

Mailing Address: Retirment System: PERS____CSRS_____CSRS Offset_____
(please check one)

_____House Hunting (HHT) Trip ____Number of Days _____With Spouse _____ Without Spouse

_____HHT Mileage (POV) ____HHT Airfare _____HHT Rental Car

_____Enroute Mileage (POV) ____With Family ____Number of Dependents _____Without Family

_____Enroute Per Diem ____With Family ____Number of Dependents _____Without Family

_____TQSE 1st 30 Days ____TQSE 2nd 30 Days _____TQSE 3rd 30 Days _____TQSE 4th 30 Days
(If approved on orders)

_____TQSE with family _____Number of Dependents _____TQSE Without Family

_____Command Rate HHG Move _____Approximate Weight _____Rental Truck/Trailer

** TO CHECK DIRECT DEPOSIT PAYMENT STATUS ON YOUR CLAIM PLEASE USE
THE TOLL FREE NUMBER 1 (800) 564-5504

Signature:_____ Date:_____

FASTSTART DIRECT DEPOSIT

INSTRUCTIONS FOR PROCESSING FEDERAL EMPLOYEE PAYMENTS

Use: For processing Federal employee net salary, allotments, and other agency - approved payments associated with Federal employment (i.e. travel reimbursement, uniform allowance, etc). Employee must complete items 1,2,3 and 5. Complete item 4 only if you want to start, cancel or change the amount of a savings or discretionary allotment - see instructions on back of form.

1. EMPLOYEE INFORMATION

(SSN) EMPLOYEE PAYROLL IDENTIFICATION NUMBER

EMPLOYEE NAME
(as on payroll records)
(Last, First, Initials)

TELEPHONE NUMBER (WORK) (HOME)

2. TYPE OF ACCOUNT

- [✔] Checking
- [ ] Savings

TYPE OF PAYMENT

- [✔] Net Pay
- [ ] Travel
- [ ] Other Federal employment related payments

3. DIRECT DEPOSIT ACCOUNT INFORMATION - NET PAY/TRAVEL/OTHER (Use Sec. 4 for allotments)

A voided personal check/sharedraft may be attached in lieu of completing this section.
See instructions on back of this form.

ROUTING TRANSIT NUMBER
Check Digit

ACCOUNT NUMBER

ACCOUNT TITLE _____
(Account Holder's Name)

FINANCIAL INSTITUTION NAME

4. ALLOTMENT INFORMATION

Complete this section only if you want to start, cancel or change the amount of a savings or discretionary allotment - see instructions on back of form.

TYPE OF ALLOTMENT (Check One)	TYPE OF ACCOUNT (Check One)	ACTION (Check One)	AMOUNT (Check One)
[ ] Savings (whole dollar amounts only)	[ ] SAVINGS	[ ] START	[ ] INCREASE TO:
[✔] Discretionary or Third Party	[✔] CHECKING	[ ] CANCEL	[ ] DECREASE TO:
		[✔] CHANGE	New Total $_____

ALLOTTEE NAME
(person/company who will receive allotment)

ALLOTTEE'S ROUTING NUMBER
Check Digit

ALLOTTEE'S ACCOUNT NUMBER

ALLOTTEE'S ACCOUNT TITLE
(Account Holder's Name) _____

FINANCIAL INSTITUTION NAME _____

5. AUTHORIZATION

* _____ EMPLOYEE'S SIGNATURE _____ DATE

6. AGENCY USE:

PRIVACY ACT STATEMENT

The collection of the information you are requested to provide on this form is authorized under 31 CFR 209 and/or 210. The information is confidential and is needed to prove entitlement to payments. The information will be used to process payment data from the Federal agency to the financial institution and/or its agent.

INSTRUCTIONS FOR PROCESSING FASTSTART AUTHORIZATION

PURPOSE

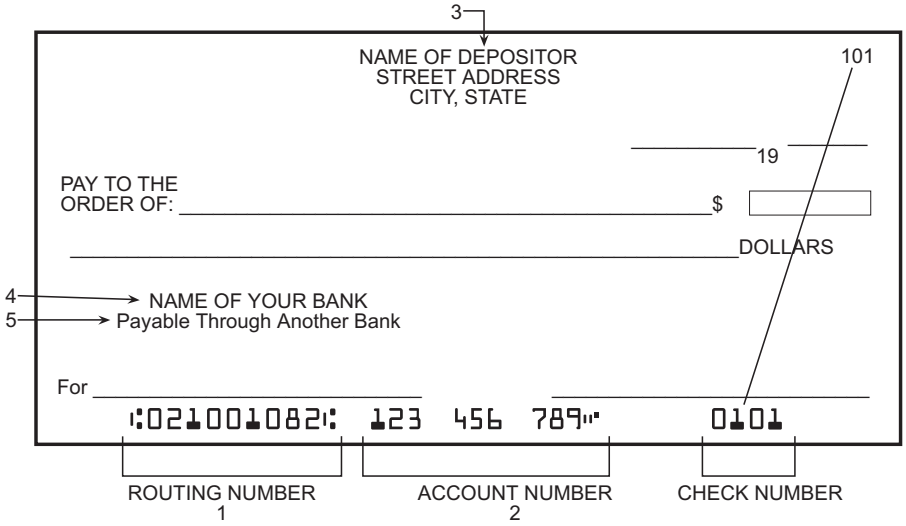
You may use this form to provide instructions for processing your net salary. You may also use this for to provide instructions for processing allotments and other agency - approved payments associated with your Federal employment.

1. EMPLOYEE INFORMATION (always complete this section)

2. TYPE OF ACCOUNT/PAYMENT (Put an "X" in the appropriate space to indicate a checking or savings account and type of payment.)

3. DIRECT DEPOSIT ACCOUNT INFORMATION
   ROUTING TRANSIT NUMBER (your financial institution's 9-digit routing transit number)
   ACCOUNT NUMBER (your account number at your financial institution)
   ACCOUNT TITLE (the depositor's name on the account to which payments are to be directed)
   FINANCIAL INSTITUTION NAME (the name of the institution to which payments are to be directed)

The Routing Transit Number (RTN) can be obtained from the financial institution or found on the bottom of a check.



1. ROUTING TRANSIT NUMBER - Here you would put "021001082"

2. ACCOUNT NUMBER - Here you would put "123-456-789". Note the use of the dash symbol. (Include dashes where the symbol appears on the check or card.

3. ACCOUNT TITLE (must include employee name)

4. FINANCIAL INSTITUTION NAME

5. If your check or sharedraft includes "payable through" under the bank name, contact the financial institution to help obtain the correct Routing Transit Number for Direct Deposit processing.

4. ALLOTMENT INFORMATION

   ALLOTMENT TYPE

   SAVINGS (If this option is checked, this will allow the specified allotment to be credited to an account owned by the payee.)
   Savings allotments are limited to two. Savings allotments must be in whole dollar amounts (no cents). The dollar amount of allotments may not exceed the pay due an employee per pay period.

   DISCRETIONARY OR THIRD PARTY (If this option is checked, this will allow the specified allotment to be credited to an account not owned by the payee.) Certain restrictions may apply as to the kind of allotments your agency will allow. Check with your agency to determine what kinds of allotments it will allow. ANY CHANGES TO THE ALLOTMENT INFORMATION FURNISHED ON THIS REQUEST MUST BE MADE USING A NEW FASTSTART FORM.

   TYPE OF ACCOUNT (Put an "X" in the appropriate space to indicate a checking or savings account.)
   ACTION (Put an "X" in the appropriate space to indicate start/cancel/change.)
   AMOUNT (Put an "X" in the appropriate space to indicate if an allotment is an increase, decrease and always indicate $ amount.)

   ALLOTTEE'S ROUTING NUMBER: Enter person's/company financial institution 9-digit routing transit number.
   ALLOTTEE'S ACCOUNT NUMBER: Enter the account number to which the allotment payment will be deposited.
   ALLOTTEE'S ACCOUNT NUMBER: Enter account holder's name on the account at the financial institution.
   FINANCIAL INSTITUTION NAME: Enter the name of the financial institution to which the payment should be sent.

5. AUTHORIZATION
   Sign and date the request form after you have carefully read the instructions and Privacy Act Statement.

6. AGENCY USE (This space is reserved for agency use.)

CHANGES AND CANCELLATIONS - Contact your agency for instructions.

TRAVEL VOUCHER OR SUBVOUCHER

Read Privacy Act Statement, Penalty Statement, and Instructions on back before completing form. Use typewriter, ink, or ball point pen. PRESS HARD. DO NOT use pencil. If more space is needed, continue in remarks.

1. PAYMENT

☐ Electronic Fund Transfer (EFT)
☐ Payment by Check
☐ Split Disbursement: Amount to Government Travel Charge Card
$ _____

2. NAME *(Last, First, Middle Initial) (Print or type)*	3. GRADE	4. SSN	5. TYPE OF PAYMENT *(X as applicable)*
			☐ TDY ☐ Member/Employee ☐ PCS ☐ Other ☐ Dependent(s) ☐ DLA

6. ADDRESS. a. NUMBER AND STREET	b. CITY	c. STATE	d. ZIP CODE

e. E-MAIL ADDRESS

7. DAYTIME TELEPHONE NUMBER & AREA CODE	8. TRAVEL ORDER NUMBER	9. PREVIOUS GOVERNMENT PAYMENTS/ ADVANCES

10. FOR D.O. USE ONLY

a. D.O. VOUCHER NUMBER

b. SUBVOUCHER NUMBER

c. PAID BY

d. COMPUTATIONS

11. ORGANIZATION AND STATION

12. DEPENDENT(S) *(X and complete as applicable)*

☐ ACCOMPANIED ☐ UNACCOMPANIED

a. NAME *(Last, First, Middle Initial)*	b. RELATIONSHIP	c. DATE OF BIRTH OR MARRIAGE

13. DEPENDENTS' ADDRESS ON RECEIPT OF ORDERS *(Include Zip Code)*

14. HAVE HOUSEHOLD GOODS BEEN SHIPPED? *(X one)*

☐ YES ☐ NO *(Explain in Remarks)*

15. ITINERARY

a. DATE		b. PLACE *(Home, Office, Base, Activity, City and State; City and Country, etc.)*	c. MEANS/ MODE OF TRAVEL	d. REASON FOR STOP	e. LODGING COST	f. POC MILES
	DEP					
	ARR					
	DEP					
	ARR					
	DEP					
	ARR					
	DEP					
	ARR					
	DEP					
	ARR					
	DEP					
	ARR					
	DEP					
	ARR					

e. SUMMARY OF PAYMENT

(1) Per Diem	
(2) Actual Expense Allowance	
(3) Mileage	
(4) Dependent Travel	
(5) DLA	
(6) Reimbursable Expenses	
(7) Total	
(8) Less Advance	
(9) Amount Owed	
(10) Amount Due	

16. POC TRAVEL *(X one)* ☐ OWN/OPERATE ☐ PASSENGER

17. DURATION OF TDY TRAVEL

☐ 12 HOURS OR LESS
☐ MORE THAN 12 HOURS BUT 24 HOURS OR LESS
☐ MORE THAN 24 HOURS

18. REIMBURSABLE EXPENSES

a. DATE	b. NATURE OF EXPENSE	c. AMOUNT	d. ALLOWED

19. GOVERNMENT/DEDUCTIBLE MEALS

a. DATE	b. NO. OF MEALS	a. DATE	b. NO. OF MEALS

20.a. CLAIMANT SIGNATURE	b. DATE	c. SUPERVISOR SIGNATURE	d. DATE

21.a. APPROVING OFFICER SIGNATURE	b. DATE

22. ACCOUNTING CLASSIFICATION

23. COLLECTION DATA

24. COMPUTED BY	25. AUDITED BY	26. TRAVEL ORDER POSTED BY	27. RECEIVED *(Payee Signature and Date or Check No.)*	28. AMOUNT PAID

Reset

PRIVACY ACT STATEMENT

AUTHORITY: 5 U.S.C. Section 5701, 37 U.S.C. Sections 404 - 427, 5 U.S.C. Section 301, DoDFMR 7000.14-R, Vol. 9, and E.O. 9397.

PRINCIPAL PURPOSE(S): This record is used for reviewing, approving, accounting, and disbursing money for claims submitted by Department of Defense (DoD) travelers for official Government travel. The Social Security number (SSN) is used to maintain a numerical identification filing system for filing and retrieving individual claims.

ROUTINE USE(S): Disclosures are permitted under 5 U.S.C. 552a(b), Privacy Act of 1974, as amended. In addition, information may be disclosed to the Internal Revenue Service for travel allowances, which are subject to Federal income taxes, and for any DoD "Blanket Routine Use" as published in the Federal Register.

DISCLOSURE: Voluntary; however, failure to furnish the information requested may result in total or partial denial of the amount claimed.

PENALTY STATEMENT

There are severe criminal and civil penalties for knowingly submitting a false, fictitious, or fraudulent claim (U.S. Code, Title 18, Sections 287 and 1001 and Title 31, Section 3729).

INSTRUCTIONS

ITEM 1 - PAYMENT

Member must be on electronic funds (EFT) to participate in split disbursement. Split disbursement is a payment method by which you may elect to pay your official travel card bill and forward the remaining settlement dollars to your predesignated account. For example, $250.00 in the "Amount to Government Travel Charge Card" block means that $250.00 of your travel settlement will be electronically sent to the charge card company. Any dollars remaining on this settlement will automatically be sent to your predesignated account. Should you elect to send more dollars than you are entitled, "all" of the settlement will be forwarded to the charge card company. Notification: you will receive your regular monthly billing statement from the Government Travel Charge Card contractor; it will state: paid by Government, $250.00, 0 due. If you forwarded less dollars than you owe, the statement will read as: paid by Government, $250.00, $15.00 now due. Payment by check is made to travelers only when EFT payment is not directed.

REQUIRED ATTACHMENTS

1. Original and/or copies of all travel orders and amendments, as applicable.
2. Two copies of dependent travel authorization if issued.
3. Copies of secretarial approval of travel if claim concerns parents who either did not reside in your household before their travel and/or will not reside in your household after travel.
4. Copy of GTR, MTA or ticket used.
5. Hotel/motel receipts and any item of expense claimed in an amount of $75.00 or more.
6. Other attachments will be as directed.

ITEM 15 - ITINERARY - SYMBOLS

15c. MEANS/MODE OF TRAVEL *(Use two letters)*

GTR/TKT	- T	Automobile	- A
Government Transportation	- G	Motorcycle	- M
Commercial Transportation *(Own expense)*	- C	Bus	- B
		Plane	- P
Privately Owned Conveyance *(POC)*	- P	Rail	- R
		Vessel	- V

15d. REASON FOR STOP

Authorized Delay	- AD	Leave En Route	- LV
Authorized Return	- AR	Mission Complete	- MC
Awaiting Transportation	- AT	Temporary Duty	- TD
Hospital Admittance	- HA	Voluntary Return	- VR
Hospital Discharge	- HD		

ITEM 15e. LODGING COST

Enter the total cost for lodging.

ITEM 19 - DEDUCTIBLE MEALS

Meals consumed by a member/employee when furnished with or without charge incident to an official assignment by sources other than a government mess *(see JFTR, par. U4125-A3g and JTR, par. C4554-B for definition of deductible meals)*. Meals furnished on commercial aircraft or by private individuals are not considered deductible meals.

29. REMARKS

INDICATE DATES ON WHICH LEAVE WAS TAKEN:

Reset

DEPARTMENT OF TRANSPORTATION

ITEMIZATION OF ACTUAL SUBSISTENCE EXPENSES

(While Occupying Temporary Quarters)

EMPLOYEE S NAME	TRAVEL ORDER NO.	DATE OF T.O.

	ACTUAL SUBSISTENCE EXPENSE								ALLOWABLE AMOUNT	AMOUNT CLAIMED
	DAY	DATE 19____	1 LODGING	MEALS	FEES TIPS	2 LAUNDRY	2 CLEANING PRESSING CLOTHES	TOTAL	TOTAL MAXIMUM ALLOWABLE FOR FIRST TEN DAY PERIOD	*(SMALLER BETWEEN ACTUAL AND ALLOWABLE)*
1st Ten Days	1st								Employee _____ days ____ _____	1st Ten Day Period
	2nd									
	3rd									
	4th									
	5th									
	6th									
	7th									
	8th								_____ Dependent(s) ____ days ____ _____	
	9th									
	10th									
	TOTAL FIRST TEN DAY COSTS →								TOTAL _____	
2nd Ten Days	11th								TOTAL MAXIMUM ALLOWABLE FOR SECOND TEN DAY PERIOD	2nd Ten Day Period
	12th									
	13th								Employee _____ days ____ _____	
	14th									
	15th									
	16th									
	17th									
	18th									
	19th								_____ Dependent(s) ____ days ____ _____	
	20th									
	TOTAL SECOND TEN DAY COSTS →								TOTAL _____	
3rd Ten Days	21st								TOTAL MAXIMUM ALLOWABLE FOR THIRD TEN DAY PERIOD	3rd Ten Day Period
	22nd									
	23rd								Employee _____ days ____ _____	
	24th									
	25th									
	26th									
	27th									
	28th									
	29th								_____ Dependent(s) ____ days ____ _____	
	30th									
	TOTAL THIRD TEN DAY COSTS →								TOTAL _____	

[1] Actual lodging receipts must be attached

[2] Receipts must be attached (Except when coin operated machines are used).

TOTAL AMOUNT CLAIMED

(AMOUNT TO BE ENTERED ON VOUCHER) ▶

CLAIM FOR TEMPORARY QUARTERS SUBSISTENCE EXPENSES/FOREIGN TRANSEFER ALLOWANCE (SE)

Submit with Travel Voucher or Subvoucher (DD Form 1351-2)

Employee Name: SSN: Grade:

Date Reported for Duty (New Station): Date TOSE Began:

New Duty Station:

Date Vacated Old Residence:_____ Date Occupied New Residence:_____

Employee:_____ Employee:_____

Dependents:_____ Dependents:_____

Name(s) of Dependent(s) Included in Claim (Show only eligible members of family included in travel authorization)

INSTRUCTIONS

All expenses will be itemized and only actual expenses claimed. Home meal cost will be accumulated and averaged for all meals prepared at home. Grocery receipts should be submitted with non-food items circled.

If expenses claimed are for temporary quarters occupied at different locations by the employee and dependent(s) use separate expense itemization sheet for each location. Temporary quarters occupied at other than the old or new duty station location requires approval by the order approving official based on a determination that such occupancy is justified.

If any other claim has been made for temporary quarters expenses in connection with this PCS move, explain. Attach copy of paid voucher if claim has been paid.

If separate claim has been made for PCS travel from old to new duty station, explain. Attach copy of paid voucher if claim has been paid.

If official temporary duty travel was performed during the temporary quarters subsistence expense or foreign transfer allowance (SE) reimbursement claim period, explain. Attach copy of paid voucher if claim has been paid.

Occupancy of permanent quarters occurs when the employee or any member of the family starts occupying the permanent quarters.

Receipts are required for quarters expenses, laundry, and dry cleaning costs other than when coin operated facilities are used or any single expense exceeding $25.00. If applicable, attach copy of lease.

Remarks or Explanations:

Employee Signature: Date:

WTA PAYMENT AND EMPLOYEE AGREEMENT FOR REPLAYMENT

EMPLOYEE NAME: _____ SSN:_____

Each time an employee is reimbursed for moving expenses that are subject to federal tax withholding the WTA will be calculated and paid unless the employee fails to comply with the requirement below.

Payment of a RITA (Relocation Income Tax Allowance) is authorized to reimburse eligible transferred employees for substantially all of the additional federal, state, and local income taxes incurred by the employee (or by the employee and spouse if a joint tax return is filed) as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind or reimbursed.

I _____ agree to repay any excess amount paid to me in year 1 and submit the required tax information and claim for my RITA.

Failure of the employee to comply with this requirement will preclude the payment of the WTA. The RITA is calculated and can be claimed in year 2. This can be accomplished as soon as the employee can determine earned income, income tax filing status, covered taxable reimbursements for year 1 and the applicable marginal tax rates.

Form Approved by the Comptroller General, U.S., Aug 29, 1969

CLAIM AND VOUCHER FOR REIMBURSEMENT OF EXPENSES INCURRED IN THE SALE/OR PURCHASE OF A RESIDENCE-PERMANENT CHANGE OF STATION

VOUCHER NO.	SCHEDULE NO.
TRAVEL ORDER NO.	

PART 1

PAYEE'S NAME AND MAILING ADDRESS	PRIOR VOUCHERS PAID UNDER SAME TRAVEL ORDER	
	DATE	AMOUNT
		$
		$

PART II

	(AT OLD OFFICIAL STATION)		(AT NEW OFFICIAL STATION)	
OFFICIAL STATION ADDRESS				
TRANSFER DATE	DATE EMPLOYEE NOTIFIED OF IMPENDING TRANSFER	EFFECTIVE DATE OF TRANSFER *(per SF-50)*	REPORTED FOR DUTY AT NEW STATION	
RESIDENCE ADDRESS				
TYPE OF DWELLING	☐ SINGLE ☐ MULTIPLE	NO. OF UNITS	☐ SINGLE ☐ MULTIPLE	NO. OF UNITS
SALE AND PURCHASE PRICE AND DATE CLOSED	$	DATE SALE CLOSED	$	DATE PURCHASE CLOSED

PAYEE CERTIFICATION

I hereby certify that the amount claimed represents reimbursement of amounts actually paid by me in connection with the:

☐ Sale of my former residence, the tile of which was in my name (and/or the name of a member of my immediate family) and that it was in fact my residence at the time of my official notification of transfer.

☐ Purchase of a new home and that title to the property identified above as my new residence is in my name (and/or the name of a member of my immediate family) and that it is my residence at my new official station.

I further certify that the amount claimed is correct and that payment or credit has not been received.

HAS EMPLOYMENT AGREEMENT BEEN SIGNED? ☐ YES ☐ NO	SIGNATURE OF PAYEE	DATE

PART III

SIGNATURE AND TITLE OF RECOMMENDING OFFICIAL AT OLD OFFICIAL STATION *(If Necessary)*

I have reviewed the claim with respect to the sale of former residence and find the expenses to be reasonable and customary for the locality where incurred.

SIGNATURE	TITLE
	DATE

APPROVED *(Signature and title of approving officer at new official station)*

SIGNATURE

TITLE

DATE

Certified correct and proper for payment:

(Date) *(Authorized Certifying Officer)*

ACCOUNTING CLASSIFICATION

AMOUNT CLAIMED (From Page 2)	DOLLARS	CENTS
LESS DIFFERENCES:		
NET AMOUNT ALLOWED:		
LESS INCOME TAX WITHHELD: FEDERAL		
NET PAYMENT →		

Form DOT F 1500.6 (6-72)

PART IV - SUMMARY OF SALE AND/OR PURCHASE EXPENSES
PERMANENT CHANGE OF STATION

ITEM AND EXPLANATION	FORMER RESIDENCE	NEW RESIDENCE
1. BROKERAGE FEES: The sales commission paid to a broker or real estate agent for selling former residence. Also, fees for listing residence and payment for multiple listing service, if not included in commission paid to the broker or agent	$	
2. ADVERTISING: Expenses paid for newspaper and other advertising when a direct sale is made without the services of a real estate broker or real estate agent	$	
3. APPRAISAL FEE: The amount paid to a professional appraiser for establishing a suggested sale price for the residence	$	
4. LEGAL AND RELATED COSTS: The amounts paid for costs of (1) searching title, preparing abstract, and legal fees for a title opinion, or 92) title insurance policy where customarily furnished by the seller; costs of preparing conveyances, other instruments, and contracts; related notary fees; costs of making surveys, preparing drawings or plans, recording fees and recording taxes or other charges paid incident to recordation (e.g., mortgage, discharge recording fees), etc.	$	$
5. MISCELLANEOUS COSTS: Amounts paid in connection with sale of former residence and purchase of a new residence. (Normally, these expenses (except A.) are paid by the purchaser, however, depending on local custom and practice, the seller may be required to pay some of them.)		
A. PREPAYMENT CHARGE: The amount paid as required in the mortgage or other security instrument as a charge for prepayment; or if not specifically required by the mortgage instrument, the amount paid limited to 3 months prevailing interest on the loan balance	$	
B. LENDER'S APPRAISAL FEE: The amount paid for the mortgagee-lender's charge for residence appraisal	$	$
C. FHA OR VA APPLICATION FEE: The amount paid	$	$
D. CERTIFICATIONS: The amount paid for any required certifications as to structural soundness or physical condition or property, when required by mortgagee-lender, FHA or VA	$	$
E. CREDIT REPORT: The amount paid for credit or factual data report on the buyer, if required by mortgagee-lender, FHA or VA	$	$
F. MORTGAGE TITLE POLICY: The amount paid for mortgage (or lender's) title insurance policy only (as distinguished from a mortgage insurance policy on the life of the borrower and the additional cost for an owner's title policy)		$
G. ESCROW AGENT'S FEE: The amount paid to an escrow agent, title, company, or similar entity for closing a real estate transaction	$	$
H. STATE REVENUE STAMPS: The amount paid	$	$
I. SALES OR TRANSFER TAXES; MORTGAGE TAX, IF ANY: The amount paid	$	$
6. OTHER INCIDENTAL EXPENSES: Such other reasonable and customary charges or fees paid as may be authorized and not properly includable in items listed above (itemize and explain; if necessary, attach separate sheet) :	$	$
TOTALS	$	$
TOTAL CLAIMED	$	

IMPORTANT - The following must be submitted to support claim for reimbursement: (1) copy of purchase agreement, sales agreement or other evidence of contract price for property being sold and/or purchased; and (2) property settlement sheets, loan closing statements, invoices, receipts or other accounting evidence to support each item claimed.

DEPARTMENT OF TRANSPORTATION

CLAIM AND VOUCHER FOR REIMBURSEMENT OF EXPENSES INCURRED IN THE SALE AND/OR PURCHASE OF A RESIDENCE-PERMANENT CHANGE OF STATION

INSTRUCTIONS

1. Form DOT F 1500.6 is to be used for reimbursement of real estate expenses in connection with the sale/or purchase of a residence involving permanent change of station. The form should be submitted promptly after completion of the sale or purchase.

2. Prepare the form in duplicate, completing Parts, I, II, and show amount claimed on Part III of the form, and enter all applicable amounts and totals on reverse side. Check in payment of the claim will be sent to the payee at the address shown in Part I of the form.

3. Attach one complete set of documents required to support claim-sale and/or purchase agreements, settlement sheets, receipted bills and invoices, receipts, etc. These should be photo copies, as they will not be returned. Be sure to sign the payee certification.

4. Submit original and copy of Form DOT F 1500.6 with supporting documentation to the approving officer at the new duty station. Upon approval, send the original and copy to the accounting office for payment. The accounting office will return the copy to the employee with any disallowances indicated thereon.

5. In a sale and/or purchase involving a duplex type or multiple unit structure reimbursement shall be limited to that portion of the expense which related to the one family unit used as the employee's residence.

6. Costs of insurance against damage or loss of property, maintenance and operating costs and property taxes are not reimbursable. Also, mortgage discounts, points, interest on loans, and losses in connection with the sale or purchase of a residence due to price or market conditions are not reimbursable. Notwithstanding the foregoing, no fee, cost, charge, or expense is reimbursable which is determined to be part of the finance charge under the Truth in Lending Act, Title I, Public Law 90-321, and Regulation Z issued pursuant thereto by the Board of Governors of the Federal Reserve System.

7. Approving officer must determine that all amounts are reasonable and customary in the locality where the expense was incurred. He will determine whether it is necessary to obtain the signature of an official at the old duty station where the claim is for expenses in connection with the sale of the employee residence. The amount claimed will be reduced if any items is in excess of the amount established as reasonable and customary for that item.

8. The aggregate amount of expenses which may be reimbursed in connection with the sale of the residence at the old official station shall not exceed 10 percent of the actual sale price, or $5,000 whichever is the smaller amount; and for the purchase of the home at the new official station, the aggregate amount of expenses which may be reimbursed shall not exceed 5 percent of the purchase price, or $2,500, whichever is the smaller amount.

9. Falsification of an item for reimbursement may result in a forfeiture of the claim *(28 U.S.C. 2514)* or a fine of not more than $10,000.00 or imprisonment for not more than 5 years, or both *(18 U.S.C. 287; id 1001)* .

Department of Homeland Security U. S. Coast Guard CG PSC-2050 (Rev. 6/03)	**Nonreceipt Worksheet**

EMPLID	Name (last, first, MI)	Rank

PURPOSE: Use this form to report nonreceipt of your salary check, allotment check, savings bond, or travel claim check.

What is your daytime phone number and area code?

What is the daytime phone number and area code of the point of contact at the financial institution, business, or allotment payee?

Nonreceipt of:

☐ Travel check ☐ Salary check ☐ Allotment check ☐ Savings bond (see reverse)

Approximate issue date:	Amount of check or face value of bond:

Payee name:	Account number of check: Serial number of bond (if known):

Mailing address to which lost check, allotment, or bond might have been sent:

Correct address and account or serial number (if known):

Mail replacement check, allotment or bond to:

Possible reason for nonreceipt; (e.g., lost, stolen, changed address):

Note:
- If your check goes to a financial institution or business, you should verify the institution's name and address as well as your account number. Some post offices are returning government checks to the Department of Treasury, if the address is incorrect.
- You must submit a claim of nonreceipt, loss, or theft of a Treasury check within one year after the check issue date.
- If using this form for nonreceipt of a travel claim check, attach a copy of your PCS or TAD order and travel claim form.

PENALTY

YOUR NEGOTIATION OF BOTH THE ORIGINAL CHECK/BOND AND REPLACEMENT CHECK/BOND MAY BE EVIDENCE THAT THE FOLLOWING CRIMES HAVE BEEN COMMITTED:

(1) Making false, fictitious or fraudulent claim, 18 USC Section 287, (PENALTY; Fine not exceeding $10,000 and/or imprisonment of not more than 10 years).
(2) Theft of Public money, 18 USC Section 641 (PENALTY; Fine not exceeding $10,000 and/or imprisonment of not more than 10 years; lesser penalties if the value of the theft is less than $100.00).
(3) Violation of the Uniform Code of Military Justice, Article 121; larceny and wrongful appropriation.

Member or Payee Signature	Date:

Bond delivery schedule on reverse→

Use this table to determine when to report nonreceipt of a bond.

If deduction from your pay started in	**and the bond is issued**	**then the bond is considered late on**
January	monthly	1 March
	bimonthly	1 April
	tri-annually	1 June
February	monthly	1 April
	bimonthly	1 May
	tri-annually	1 July
March	monthly	1 May
	bimonthly	1 June
	tri-annually	1 August
April	monthly	1 June
	bimonthly	1 July
	tri-annually	1 September
May	monthly	1 July
	bimonthly	1 August
	tri-annually	1 October
June	monthly	1 August
	bimonthly	1 September
	tri-annually	1 November
July	monthly	1 September
	bimonthly	1 October
	tri-annually	1 December
August	monthly	1 October
	bimonthly	1 November
	tri-annually	1 January
September	monthly	1 November
	bimonthly	1 December
	tri-annually	1 February
October	monthly	1 December
	bimonthly	1 January
	tri-annually	1 March
November	monthly	1 January
	bimonthly	1 February
	tri-annually	1 April
December	monthly	1 February
	bimonthly	1 March
	tri-annually	1 May

RELOCATION INCOME TAX ALLOWANCE (RITA) CERTIFICATION

Name:_____ SSN:_____

Mailing Address:_____

Travel Order Number (TONO):_____ Daytime Telephone:_____

Last Duty Station:_____ Current Duty Station:_____

1. Enter "wages, tips, and other compensation" as shown in block one of the attached W-2 and Schedule SE forms. You will only have Schedule SE forms if you or your spouse were self-employed.

	Total W-2's	**Total Schedule(s) SE**	**Total**
Employee			
Spouse			
Grand Total			

2. Enter the filing status that was (or will be) claimed on you federal income tax filing.

_____Single _____Head of Household _____Married Filing Jointly*

_____Married Filing Separately ____Qualifying Widow(er) with Dependent Child

*Spouse must sign this certification form, if he/she claimed income

3. List states (if any) where you incurred state income tax liability on relocation reimbursements in tax year._____

If you listed more than one state, check the tax situation which applied to you (check only one).

_____ Two or more states taxed moving expense reimbursements, but no two states taxed the same portion of reimbursements

_____ Two or more states taxed moving expense reimbursements. More than one state taxed the same portion of the reimbursement, but those states allowed an adjustment credit for taxes paid to the other state(s).

_____ Two or more states taxed moving expense reimbursements and more than one state taxed the same portion of the reimbursement without allowing for an adjustment or credit for taxes paid to the other state(s).

4. List city, municipality, or county (if any) in which you incurred local income tax liability on relocation reimbursements in tax year._____

5. List local income tax rate for locality listed in question four:_____%
Check which of the following the percentage is based on.
_____Income _____State Tax _____Federal Tax

I agree that if the 12-month service agreement is violated, the total amount of the RITA allowance will become a debt due the US government and will be repaid in accordance with the Federal Travel Regulations. The above information is true and accurate in the best of my knowledge, but I (we) agree to notify the relocation office of any changes to the above (i.e. from amended tax returns, tax audit, ect.) so that the appropriate adjustment to the RITA can be made.

_____ _____

Employee Signature Date Spouse's Signature Date

ACRONYMS

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