

Chapter Overview

Introduction The objective of this chapter is to provide a concise, user friendly job aid or starting, stopping, or changing an allotment or bond, claiming non-receipt of an allotment or bond, and changing a member's tax status. This chapter provides checklists, guides, and information required to complete these tasks.

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Section Overview

Introduction This section provides you with the procedures needed to start, stop or change an allotment or bond and for submitting a claim for non-receipt of an allotment or bond.

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Allotments and Bonds

Introduction The allotment system is a convenience provided to active duty members (or reservists on active duty for 140 days or more) for deductions from their monthly pay. These deductions can be used for savings, loans, insurance, U.S. Savings Bonds, charities, support of dependents, education, CG associated dues, and any other legal purpose.

Reference (a) [PAYMAN](#), Section 7, Allotments From Pay
(b) Direct Access Guide, [Allotments and Bonds Overview](#)
(c) PPPM, [Enclosure \(1\)](#)

Direct Access Path **Self Service:** [Home](#) > [Self-Service](#) > [Employee](#) > [Tasks](#) > Allotments
or
SPO: [Home](#) > [Compensate Employees](#) > [Maintain Payroll Data \(US\)](#) > [Use](#) > Allotments

Procedures To start, change or stop an allotment or a bond:

- Direct the member to use the Self Service option in Direct Access to start, stop, or change the following types of allotments and bonds:
 - 1) CG Association Dues
 - 2) Contributions to CG Mutual Assistance
 - 3) Insurance Premiums, including Navy Mutual Aid Insurance
 - 4) Loan repayment to financial institution (other than, CG Mutual Assistance, American Red Cross, Armed Forces Relief, and government debts)
 - 5) Personal savings/checking accounts
 - 6) Series EE, U.S. Saving Bonds
 - 7) Series I, U.S. Saving Bonds
 - 8) Support of Dependents
- **Self Service users read Ref. (b) for instructions.**
- For all other types of allotments/bonds and for members without access to Direct Access:
 - Submit an [Allotment Worksheet \(CG PSC-2040\)](#), or a [Bond Worksheet \(CG PSC-2060\)](#), or if starting a CFC allotment, submit the CFC pledge card (provided with CFC fund raising materials) to the SPO,
 - Or, make a pen and ink changes to the LES. (See next page).

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Section A
ALLOTMENTS AND BONDS

Allotments and Bonds, continued

**Pen and ink
change to the
LES**

Make the following pen and ink changes to the LES when stopping or changing an allotment or bond.

Step	Action
1	Line out the allotment information affected.
2	Enter the new allotment information in the same block.
3	Sign and date beside the new information.
4	Make a copy for your files.

Disposition

Forward to the SPO.

Section A
ALLOTMENTS AND BONDS

Allotment Check List

Introduction This checklist provides a job aid to be used when a unit/SPO is completing necessary tasks for starting, changing, or stopping allotments. It is designed to be reproduced locally.

Checklist Standard procedures for allotments.

Step	Item	Applies To	Check Off
1	Allotment must be for an authorized purpose. Refer to PAYMAN , Section 7-A or the reverse side of the Allotment Worksheet (CG-PSC-2040) for allotment rules.	Starts	
2	<ul style="list-style-type: none"> • A member is permitted to have only one current allotment of the following types: <ul style="list-style-type: none"> • Combined Federal Campaign Fund • One education allotment (either Veteran's Education Assistance or Montgomery GI Bill) • MGIB Additional Amount • Loan Repay-CG Mutual Assistance • Navy Mutual Aid Insurance 	Starts	
3	A member may have multiple allotments to the same payee provided each allotment has a unique account number.	Starts	
4	Member must have enough projected pay to cover new allotment amount.	Starts Changes	
5	Allotment starts and changes must process in JUMPS prior to mid-month compute; e.g., an allotment start effective 1 June must process in JUMPS prior to mid-month June compute cycle cutoff. See the Direct Access Allotment Overview for compute cycle cutoff dates.	Starts Changes	
6	Allotment stops must process in JUMPS prior to end-month compute of the following month; e.g., an allotment stop effective 30 June must process in JUMPS prior to the July end-month compute cycle.	Stops	
7	Allotments may not be submitted more than two months in advance of desired action.	Starts Changes Stops	

Nonreceipt of an Allotment or Bond

Introduction This job aid explains the process for reporting nonreceipt of an allotment, or the loss, theft, or destruction of a savings bond.

Reference (a) [PAYMAN](#), Section 7, Allotments from Pay

Procedures Follow these procedures for claiming nonreceipt of an allotment or savings bond.

When Allotment Type is	Then the....	Does This....
An allotment other than a Savings Bond	Member or Admin unit	<ul style="list-style-type: none"> • Verifies with financial institution ACH Department that allotment payment has not been received by electronic fund transfer (EFT). • Sends an E-Mail message to PSC-CustomerCare@uscg.mil or submit an online trouble ticket with the following information: <ul style="list-style-type: none"> • member's EMPLID • member's name (last, first, mi) • member's rank • member's unit • member's phone number • date of missing allotment payment • name of financial institution • allotment amount • allotment account number
	PSC (mas)	<ul style="list-style-type: none"> • Locates original payment or makes special EFT payment, normally within 3 business days

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Section A
ALLOTMENTS AND BONDS

Nonreceipt of an Allotment or Bond, Continued

Procedures (continued)

When Allotment Type is	Then the....	Does This....		
Savings Bond	Member	For non-receipt of savings bonds, members must wait 30 days from expected delivery date then: <ul style="list-style-type: none"> • Send an E-mail message to PSC (mas-dc) using the CG Network E-mail address --“PSC-DG BONDS” with the following information: <ul style="list-style-type: none"> • Member’s EMPLID • Member’s name (last, first, mi) • Member’s rank • Member’s unit • Approximate issue date of bond • Face value of bond • Name and SSN of bond owner (if the member is not the owner) • Mailing address of lost bond • Correct mailing address 		
		If	Then	And
		For lost, stolen, or mutilated savings bonds: <ul style="list-style-type: none"> • Obtain Bureau of the Public Debt (BPD) Form PD-1048, Claim for Lost, Stolen or Destroyed United States Savings Bonds, from any banking institution, or PSC (dc) • Forward completed PD-1048 to BPD (instructions and address are on the form) 		
	PSC (dc)	<ul style="list-style-type: none"> • Verifies bond information and provides Bond serial number • Forwards appropriate BPD form to member 		
	Member	<ul style="list-style-type: none"> • Completes form and forwards directly to BPD 		

Section Overview

Introduction This section provides information needed to change federal tax withholding, apply for advance of federal earned income credit, change state tax withholding, or state of legal residence, and report entitlement to Combat Tax Exclusion. This section will also assist you in requesting a duplicate or corrected W-2 form.

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Federal Income Tax Withholding and Advance EIC

Introduction

Every member is required to file an IRS Form W-4 when a pay account is initially opened. Once the tax withholding is started there are times when it needs to be changed. This provides a job aid in assisting a member who is changing their tax withholding.

Reference

- (a) [PAYMAN](#):
Section 8-A, Withholding of Federal Income Tax
Section 8-E, Advance Payment of EIC
-

Federal Income Tax Withholding

To change federal income tax withholding, the member must:

Step	Action
1	Complete IRS Form W-4 (http://www.irs.gov/pub/irs-pdf/fw4.pdf)
2	If you have access to Direct Access (DA), complete change in Self-Service “W-4 Tax Information” application; otherwise, forward IRS Form W-4 to SPO for completion in “Employee Tax Data” in DA. For DA self-service procedures see: http://www.uscg.mil/hr/psc/ps/self_service/members/change_federal_or_state_tax_withholding.htm

Advance of Federal Earned Income Credit (EIC)

To begin receiving or change status for advance Earned Income Credit (EIC), the member must complete an IRS Form W-5 (<http://www.irs.gov/pub/irs-pdf/fw5.pdf>) and forward it to the SPO for completion in “Employee Tax Data” Direct Access application. SPO procedures can be found at: http://www.uscg.mil/hr/psc/ps/spo/employee_tax_data_information.htm.

State Income Tax Withholding and State of Legal Residence

Introduction

Every member, who is a resident of a state authorized to have state income tax withheld from military pay, is required to file the appropriate state tax-withholding document (or IRS form W4 (<http://www.irs.gov/pub/irs-pdf/fw4.pdf>) annotated with “*FOR STATE TAX WITHHOLDING PURPOSES ONLY*”) when a pay account is initially opened. Once the tax withholding is started there are times when it may need to be changed. This provides a job aid in assisting a member who is changing their tax withholding.

Reference

(a) [PAYMAN](#), Section 8-B, Withholding of State and Local Tax

State Income Tax Withholding

To change state income tax withholding, the member must:

Step	Action
1	Complete the appropriate State tax form (or IRS form W4 (http://www.irs.gov/pub/irs-pdf/fw4.pdf) annotated with “ <i>FOR STATE TAX WITHHOLDING PURPOSES ONLY</i> ” see State Tax Listing beginning on page 8-B-4)
2	If only changing marital status, number of exemptions, or additional amount to be withheld, and the member has access to Direct Access, complete change in the Self Service “State Tax Data” application (For DA self-service procedures see: http://www.uscg.mil/hr/psc/ps/self_service/members/change_federal_or_state_tax_withholding.htm); otherwise, forward to SPO for completion in DA’s “Employee Tax Data”. SPO procedures can be found at: http://www.uscg.mil/hr/psc/ps/spo/employee_tax_data_information.htm .

Changing State of Legal Residence

To change his/her state of legal residency the member must complete a [DD Form 2058 \(CG\)](#) and submit to the SPO. The SPO will enter the change in “Employee Tax Data” in Direct Access.

- DD Form 2058 (CG) is available at: <http://www.uscg.mil/hr/psc/forms/dd-2058.pdf>
 - SPO procedures for processing a change of state of legal residence can be found in the Direct-Access Online Manual at: http://www.uscg.mil/hq/psc/ps/spo/employee_tax_data_information.htm
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Section B
TAXES

State Tax Listing

Introduction

The two charts below provide valuable information to the member on each state concerning withholding requirements, tax forms addresses, phone numbers and internet addresses. The first chart separately lists those states which offer internet addresses and tax forms available on-line for downloading.

State	Internet Address
Alabama	http://www.ador.state.al.us/
Alaska	http://www.revenue.state.ak.us/
Arizona	http://www.azdor.gov/
Arkansas	http://www.state.ar.us/dfa/dfa_taxes.html
California	http://www.ftb.ca.gov/
Colorado	http://www.revenue.state.co.us/
Connecticut	http://www.ct.gov/drs
Delaware	http://www.state.de.us/revenue
D.C.	http://cfo.dc.gov/otr/site/default.asp
Florida	http://www.state.fl.us/dor/
Georgia	http://www.etax.dor.ga.gov/
Hawaii	http://www.state.hi.us/tax/
Idaho	http://tax.idaho.gov/
Illinois	http://www.revenue.state.il.us/
Indiana	http://www.state.in.us/dor/
Iowa	http://www.state.ia.us/tax/index.html
Kansas	http://www.ink.org/public/kdor/
Kentucky	http://revenue.ky.gov/
Louisiana	http://www.rev.state.la.us/
Maine	http://www.state.me.us/revenue/homepage.html
Maryland	http://www.comp.state.md.us/
Massachusetts	http://www.state.ma.us/dor
Michigan	http://www.michigan.gov/treasury
Minnesota	http://www.taxes.state.mn.us/
Mississippi	http://www.mstc.state.ms.us/ Form: http://www.mstc.state.ms.us/taxareas/withhold/89350001.pdf

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State Tax Listing, Continued

Missouri	http://www.dor.mo.gov/index.htm
Montana	http://www.state.mt.us/revenue/
Nebraska	http://www.revenue.state.ne.us/
Nevada	http://www.tax.state.nv.us/
New Hampshire	http://www.state.nh.us/revenue/
New Jersey	http://www.state.nj.us/treasury/taxation/
New Mexico	http://www.state.nm.us/tax/
New York	http://www.tax.state.ny.us/
No. Carolina	http://www.dor.state.nc.us/
No. Dakota	http://www.nd.gov/tax/
Ohio	http://tax.ohio.gov/
Oklahoma	http://www.oktax.state.ok.us/
Oregon	http://www.oregon.gov/dor/
Pennsylvania	http://www.revenue.state.pa.us/
Puerto Rico	http://www.hacienda.gobierno.pr/
Rhode Island	http://www.doa.state.ri.us/
So. Carolina	http://www.sctax.org/
So. Dakota	http://www.state.sd.us/drr2/revenue.html
Tennessee	http://www.state.tn.us/revenue
Texas	http://www.window.state.tx.us/
Utah	http://www.tax.utah.gov/
Vermont	http://www.state.vt.us/tax/
Virginia	http://www.virginia.gov/cmsportal2/residents_4096/residents_services_4099/taxes_resources.html
Washington	http://www.dor.wa.gov/
W. Virginia	http://www.state.wv.us/taxdiv
Wisconsin	http://www.dor.state.wi.us/
Wyoming	http://revenue.state.wy.us/

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State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Alabama (334) 242-1170	Yes	State Form A-4	Alabama Department of Revenue Individual & Corporate Tax Division PO Box 327465 Montgomery, AL 36132-7465
Alaska (907) 465-2300	NO STATE INCOME TAX		
Arizona (602) 255-3381	Yes (Exempts all military pay)	State Form A-4 or A-4M	Arizona Department of Revenue Taxpayer Information & Assistance PO Box 29086 Phoenix, AZ 85038-9086
Exemption to state withholding: Effective tax year 2006, Arizona exempts all active duty and reserve income.			
Arkansas (501) 682-7104	Yes	State Form AR-4EC	Arkansas Department of Finance and Administration Individual Income Tax Section Rm 138, Ledbetter Building Little Rock, AR 72203
California 800-338-0505 (automated) 800-852-5711	Yes	State Form EDD DE4*	California Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0040
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Colorado 303-238-7378	Yes	Federal Form W-4 *	Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261
Connecticut 800-382-9463 (in state) (860)297-5962(out of state)	Yes	State Form CT-W4	Taxpayer Services Division Department of Revenue Services 25 Sigourney Street Hartford, CT 06106-5032
Conditions for exemption from state tax: If the member does not maintain a permanent place of abode in the state, AND maintains a permanent place of abode outside the state, AND spends not more that 30 days in the state during the tax year. Members occupying single-type government quarters are NOT considered to be maintaining a permanent place of abode in the state.			
Delaware (302) 577-8200	Yes	Federal Form W-4 *	Delaware Division of Revenue 820 N. French Street Wilmington, DE 19801
District of Columbia (202) 727-4829	Yes	State Form D-4	DC Government Office of Tax & Revenue 941 Capitol St. NE Washington, DC 20002
Florida (850) 922-4827/4826	NO STATE INCOME TAX		
Georgia (404) 417-2300	Yes	State Form G-4	Georgia Department of Revenue 270 Washington St. SW Atlanta, GA 30334
Hawaii 800 222-3229	Yes	State Form HW-4	Hawaii Department of Taxation PO Box 3559 Honolulu, HI 96811-3559

* These states use Federal W-4 annotated "For SITW Purposes Only".

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State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Idaho (208) 334-7660 800-972-7660	Yes	Federal Form W-4*	Taxpayer Services Idaho State Tax Commission PO Box 36 Boise, ID 83722-0036
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Illinois 800-732-8866	No (exempts all active duty military pay)		Illinois Department of Revenue Taxpayer Correspondence PO Box 19044 Springfield, IL 62794-9044
Indiana (317) 233-4016	Yes	State Form WH-4	Indiana Department of Revenue Taxpayer Services Division Indiana Government Center 100 N. Senate Avenue, No. 105 Indianapolis, IN 96811
Iowa 800-367-3388 (in state) (515) 281-3114 (out of state)	Yes	State Form IA-W4	Finance Taxpayer Services and Iowa Department of Revenue PO Box 10457 Des Moines, IA 50306-0457
Kansas (785) 368-8222	Yes	Federal Form W-4 *	Kansas Department of Revenue Taxpayer Assistance Bureau 915 SW Harrison Street Topeka, KS 66625-0001
Kentucky (502) 564-4581	Yes	State Form K-4	Kentucky Revenue Cabinet Taxpayer Assistance 200 Fair Oaks Lane Frankfort, KY 40620
Louisiana (225) 219-2448	Yes	Federal Form W-4 *	Louisiana Department of Revenue PO Box 201 Baton Rouge, LA 70821
Maine (207) 626-8475	Yes	State Form W-4ME	Maine Revenue Services Income/Estate Tax Division 24 State House Station Augusta, ME 04333-0024
Maryland (410) 260-7980 (Central MD) 800-638-2937 (Others)	Yes	State Form MW-507	Maryland Taxpayer Service 110 Carroll St Annapolis, MD 21411
Massachusetts (617) 887-6367 or 800-392-6089	Yes	State Form M-4	Massachusetts Taxpayers Assistance 200 Arlington St Chelsea, MA 02150
Michigan 800-487-7000	No (exempts all active duty military Pay)		Michigan Department of the Treasury Treasury Building Lansing, MI 48922
Minnesota (651) 296-3781 800-652-9094	Yes	Federal Form W-4 *	Minnesota Department of Revenue Individual Income Tax Division Mail Station 5510 St. Paul, MN 55146-5510
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			

* These states use Federal W-4 annotated "For SITW Purposes Only".

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State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Mississippi (601) 923-7393	Yes	State Form 62-420	Mississippi State Tax Commission PO Box 1033 Jackson, MS 39215-3338
Use form: http://www.mstc.state.ms.us/taxareas/withhold/89350001.pdf			
Missouri (573) 751-7200	Yes	State Form MO W-4	Taxpayer Services Missouri Department of Revenue PO Box 3300 Jefferson City, MO 65105
Conditions for exemption from state tax: See the rules for Connecticut.			
Montana (406) 444-6900:	Yes (exempts all active duty military pay)	Federal Form W-4 *	Montana Department of Revenue PO Box 5805 Helena, MT 59604
Conditions for exemption from state tax	If member performs active duty in the Regular Armed Forces, is legal resident of Montana, and entered into active duty from Montana. However, members serving in Reserve components should have state income taxes withheld. Active duty personnel must file a return even if qualified for an exemption.		
Nebraska 800-742-7474	Yes	Federal Form W-4 *	Nebraska Department of Revenue 301 Centennial Mall S. PO Box 94818 Lincoln, NE 68509-4818
Nevada (775) 687-4892	NO STATE INCOME TAX		
New Hampshire (603) 271-2186	NO STATE INCOME TAX		
New Jersey (609) 292-6400	Yes	Federal Form W-4 *	Division of Taxation PO Box 266 Trenton, NJ 08695-0266
Conditions for exemption from state tax: See the rules for Connecticut.			
New Mexico (505) 827-0822	Yes (effective 1/1/07, exempts all active duty military pay)	Federal Form W-4 *	Taxation and Revenue Department PO Box 25122 Santa Fe, NM 87504-5122
Conditions for exemption from state tax: See rules for Montana			
New York 800-443-3200	Yes	Federal Form W-4 *	Correspondence Unit W.A. Harriman Campus Albany, NY 12227
Conditions for exemption from state tax: See the rules for Connecticut			
North Carolina (919) 733-2332 or 877-252-4052	Yes	State Form NC-4	Department of Revenue PO Box 25000 Raleigh, NC 27640-0640
North Dakota 800-638-2901 (In state) (701) 328-3450 (Out of state)	Yes	Federal Form W-4 *	State the Tax Commissioner State Capitol 600 E Boulevard Avenue Bismarck, ND 58505-0599
Ohio 800-282-1780	Yes	State Form IT-4*	Taxpayer Services Division 830 Freeway Drive N Columbus, OH 43229
Conditions for exemption from state tax: Effective with tax year 2007, if member is on active service and is stationed outside the state. Member should complete form IT 4 MIL, Military Employee Withholding Exemption Certificate – 2007, to claim the exemption and forward it to their SPO. SPO will enter exemption in DA. http://tax.ohio.gov/documents/forms/ohio_individual/individual/2007/IT_IT4MIL.pdf			
Oklahoma (405) 521-3160	Yes	Federal Form W-4 *	Taxpayer Assistance Division 2501 Lincoln Boulevard Oklahoma City, OK 73194
Oregon 800-356-4222 (In state) (503) 378-4988 (All others)	Yes	Federal Form W-4 *	Revenue Building Tax Help, Room 135 955 Center Street NE Salem, OR 97310-2555
Conditions for exemption from state tax: See rules for Connecticut.			

* **These states use Federal W-4 annotated “For SITW Purposes Only”.**

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**Section B
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State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Pennsylvania (717) 787-8201 888-728-2937	Yes	Federal Form W-4 *	Bureau of Individual Taxes Taxpayer Inquiry Unit 5 th Floor, Strawberry Square Harrisburg, PA 17128
Conditions for exemption from state tax: See rules for Connecticut.			
Puerto Rico (787)721-2020	Yes (If stationed outside the U.S.)	Form 499R-4.1	Director, Income Tax Division Treasury Department PO Box S-4515 San Juan, PR 00901
Note: Filing of a tax return and payment of personal income tax may be required. It is the member's responsibility to contact the state tax authority to determine tax liability.			
Rhode Island (401) 574-8829	Yes	Federal Form W-4 *	Rhode Island Division of Taxation 1 Capitol Hill Providence, RI 02908
South Carolina (803) 898-5709	Yes	Federal Form W-4 *	South Carolina Department of Revenue PO Box 125 Columbia, SC 29214
South Dakota 800-829-9188	NO STATE INCOME TAX		
Tennessee 800-342-1003 (In state) (615) 253-0600	No (exempts all active duty military pay)		Department of Revenue Jackson State Office Building 500 Deaderick St Nashville, TN 37242
Texas 800-662-4335	NO STATE INCOME TAX		
Utah 800-662-4335	Yes	Federal Form W-4 *	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134
Vermont 866-828-2865 (In state) (802) 828-2865	Yes	State Form W-4VT	Vermont Department of Taxes Taxpayer Services Division 109 State Street Montpelier, VT 05609
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Virginia (804) 367-8031	Yes	State Form VA-4	Customer Services Section PO Box 1115 Richmond, VA 23218-1115
Washington 800-647-7706	NO STATE INCOME TAX		
West Virginia 800-982-8297 (304) 558-3333	No		Department of Tax & Revenue Taxpayer Services Division PO Box 3784 Charleston, WV 25337-3784
Note: Filing of a tax return and payment of personal income tax may be required. It is the member's responsibility to contact the state tax authority to determine tax liability.			
Wisconsin (608) 266-2486	Yes	Federal Form W-4 *	Wisconsin Department of Revenue PO Box 8903 Madison, WI 53708
Wyoming (307) 777-7961	NO STATE INCOME TAX		

* These states use Federal W-4 annotated "For SITW Purposes Only".

Income Tax Exclusion for Duty in Combat Zone

Introduction Certain income earned by members of the Armed Forces while in a combat zone designated by the President is not subject to withholding of federal or state income tax.

Qualified Areas for Combat Tax Exclusion [Section 8-G-2 of the PAYMAN](#) designates combat zones, which qualify for federal income tax exclusion. The listing of qualified areas may be modified from time to time via ALCOAST messages.

Rules for Combat Tax Exclusion The following rules apply when determining income tax exclusion for duty in a combat zone.

- A member who is present on official duty in a combat zone, no matter how brief, qualifies for combat tax exclusion for that month.
- When the airspace over a combat zone is specifically included as part of the zone, members who pass over or through the combat zone during the course of a trip between two points, both of which lie outside the zone, are entitled to an exclusion.
- If the airspace over a combat zone is not specifically included as a part of the zone this exclusion is valid only if the members are assigned to the airspace of the combat zone on official temporary duty, or if the members otherwise qualify for hostile fire/imminent danger pay as a result of the flight.
- Members performing military duties in areas outside a designated combat zone in support of military operations in a combat zone, who qualify for imminent danger pay, also qualify for combat tax exclusion.

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Income Tax Exclusion for Duty in Combat Zone, Continued

**Amount of
Combat Tax
Exclusion**

For enlisted members and warrant officers, all taxable military pay items earned by a member during a month while serving in a combat zone are excluded from federal taxation.

For officers O-1 and above, the first \$6,529.20 per month of taxable military pay items is excluded from federal taxation.

Note 1: The \$6,529.20 figure increases annually to match the current base pay rate for an E-10 plus Imminent Danger Pay

Note 2: Special Pay - Duty Subject to Hostile Fire or Imminent Danger (HF/ID)(if entitled) is not included in the \$6,529.20 ceiling.

Members entitled to combat tax exclusion will not have any Federal income tax withheld from the exempted amount of their pay. Members may voluntarily elect to have taxes withheld. Check specific state regulations regarding state withholding.

**Extension of
filing date for
tax returns**

Members serving in a combat zone are allowed an extension of up to 180 days to file their federal income tax return.

The due date for filing state tax returns is regulated by each state. Members serving in a combat zone should contact their state tax office regarding the postponement of filing state tax returns

Procedures

Notify the servicing SPO, via letter or message, when a member qualifies for or loses entitlement to combat tax exclusion. When starting combat tax exclusion, include a statement indicating the member is entitled on either a:

- Continuous basis (tax exclusion will continue until submission of a subsequent stop transaction) or on a,
- One time basis (tax exclusion for a single month only).

Notification of eligibility for combat tax exclusion will be included with a notification of eligibility for Special Pay - Duty Subject to Hostile Fire or Imminent Danger (HF/ID). See page 7-A-6 of this manual for the procedures for reporting entitlement to HF/ID and, if applicable Combat Servicemember's Group Life Insurance (SGLI) Allowance. See page 7-B-10 of this manual for Combat SGLI procedures.

Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form

Mailing of IRS Form W-2

IRS Form W-2s are mailed no later than 31 January of each year. To allow for reasonable mailing and forwarding due to address changes, reporting of lost or missing W-2 forms is after 15 February.

Ensuring Tax Mailing Address is correct

To furnish the member with a timely IRS Form W-2, all active duty, reserve and retired personnel must:

- Continuously keep his/her home mailing address up to date in Direct Access.
- Notify Post Office in late December, so W-2 can be forwarded.
- Ensure all addresses comply with prescribed postal address standards.

Note: Information about mailing addresses:

- To comply with Postal regulations and to receive mailing discounts, addresses contained in JUMPS are run through a monthly postal standard address conversion program.
- The postal database does not recognize that numerous Coast Guard units may reside at a given address. For instance, in Portsmouth, there are several units located at 4000 Coast Guard Blvd. For single members living in barracks or shipboard berthing, the unit's name may be part of the address.
- To ensure proper delivery, the unit's name must be entered at the BEGINNING of the street information on the Tax Mailing Address transaction and the accurate 9-digit zip code must also be entered.
- If the unit's name is at the end of the street information or as part of the city/town information or the 9-digit zip code was not entered, the unit's name will be deleted by the monthly postal address conversion program.

Example of Good Address: ISC (BEQ) 4000 CG Blvd
Portsmouth, VA 23703-2199

Example of Bad Address: 4000 CG Blvd ISC (BEQ)
Portsmouth, VA 23703-2199

Continued on next page

Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form, Continued

For members entering the Coast Guard late in the calendar year

If transactions to access a member into Direct Access do not properly process until after the end month compute December polling cutoff, the member will not receive a W-2 for the year member entered the Coast Guard.

For example: A member enlists on 16 December 2007, but was not paid by until 15 January 2008. The member will not receive a W-2 for 2007. The taxable wages earned by the member during calendar year 2007 will be reported on the member's 2008 IRS Form W-2 (as per IRS regulations).

Taxable wages are reported when paid vice when earned

For example, an E-5 serves aboard a Career Sea Pay eligible vessel from 12 to 16 December 2007, but the member does not receive payment for the Career Sea Pay earned in 2007 until 15 January 2008. Per IRS regulations, the taxable income is reported on the IRS Form W-2 for 2008.

General information regarding the IRS Form W-2

General information regarding each block on the IRS Form W-2 can be found on the reverse of "Copy C for Employee's Records". Below is information concerning blocks 12.T and 15 of the IRS Form W-2.

Block	Information about the block
12.T	Adoption Assistance Benefits. Qualified adoption expenses paid by the Coast Guard are not subject to federal income tax withholding.
15	<ul style="list-style-type: none">• For active duty members, IRS regulations require the "Retirement Plan" block be checked.• For reserve members, the "Retirement Plan" block will only be checked if the member served on active duty, other than for training, for more than 90 days. If the cumulative active service during the calendar year was less than 91 days, the "Retirement Plan" block will not be checked on the reserve member's IRS Form W-2.

Continued on next page

Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form, Continued

How to request a duplicate IRS Form W-2

To receive a duplicate W-2 form for the previous year, the member must:

Step	Action	
1	Review address on December LES (Block #22).	
	If	Then
	Correct	The unit submits a request (E-mail, FAX, letter, etc.) to PSC (ses) after 15 February indicating: <ul style="list-style-type: none"> • Lost, destroyed or did not receive. • Member's name, and SSN/EMPLID
	Incorrect	<ul style="list-style-type: none"> • Contact prior unit/residence and request the W-2 form be forwarded. • Update current mailing address.
2	If after 15 February the W-2 has not been located or is lost; the member's unit or SPO submits request (E-mail, FAX, letter, etc..) to PSC (ses) including: <ul style="list-style-type: none"> • Member's name and SSN. • Mailing address for duplicate W-2. • Reason why block #22 was not updated with current address and action taken to update address or • If W-2 was lost or destroyed indicate "lost". 	
3	PSC (ses) will reissue W-2 within 7 days of receipt of request.	

How to request a corrected IRS Form W-2

Follow the procedures below when questioning a figure reported on the IRS Form W-2:

Stage	Who Does It	What Happens
1	Member	Notifies unit admin office with the following: <ul style="list-style-type: none"> • Item on W-2 suspected to be in error • What the member thinks is the right amount and why • Calculations
2	Unit	<ul style="list-style-type: none"> • Review member's calculations and supporting documentation, i.e., LES
3	SPO	<ul style="list-style-type: none"> • Verify calculations provided by member/unit • Notify PSC (ses) via E-mail and provide calculations.

Request for Federal or State Tax Adjustments

Request for Federal or State Tax Adjustments

It is the member's responsibility to ensure that his/her federal or state tax information is kept current and up-to-date. If through administrative error (i.e., SPO received a tax adjustment request from the member, but failed to act on member's request), a retroactive adjustment may be requested. If there is no administrative error, a retroactive adjustment will not be made.

Example: The state of California permits the member to be exempt from state taxation while on active duty and stationed outside the state. If a member who is stationed in California and is a legal resident of California, transfers PCS to Florida, the member is responsible for ensuring he/she is exempt from state withholding. If the member does not initiate action to change his/her state tax until several months later, the member will not receive the SITW previously withheld. The member will have to collect any overpaid state taxes from the state of California.

If an adjustment needs to be made to the member's FITW or SITW then the member must:

If the Member is	Then
Active Duty, Reserve, or NOAA	A request (i.e., Memo , E-mail) for an adjustment must be submitted via the servicing SPO, with supporting documentation (i.e., DD Form 2058), to PSC (ses). Note: The request must be received at PSC prior to 10 December of the current tax year. Per IRS regulations, requests for refunds of FITW or SITW for a <u>prior tax year</u> will not be processed. For a prior tax year, the member will have to collect any overpaid FITW or SITW from the IRS or the state.
Retired (or their annuitants)	A request must be submitted to PSC (ras). Note: The request must be received at PSC prior to 10 November of the current tax year. Per IRS regulations, requests for refunds of FITW for a prior tax year will not be processed. For a prior tax year, the member will have to collect any overpaid FITW from the IRS.

Continued on next page

Request for Federal or State Tax Adjustments, Continued

**IRS Form
W-2c**

A statement of Corrected Income and Tax Amounts (IRS Form W-2c) is prepared by PSC (ses) in cases where it becomes necessary to report corrected tax information. PSC (ses) will issue a IRS Form W-2c when the member was qualified for Combat Tax Exclusion for duty in a combat zone.

For example: A member was eligible for Combat Tax Exclusion for the month of October 2007. On 15 February 2008, the member receives the W-2 and becomes aware that the appropriate transactions were not submitted by the SPO for tax exclusion. After the appropriate transactions are submitted by the SPO through JUMPS, PSC (ses) will issue the member an IRS Form W-2c to adjust the member's taxable wages and Earned Income Credit (EIC) (blocks 1 and 13C).

Note: Per IRS regulations, since the tax year has ended, PSC cannot refund the FITW or SITW that was withheld in October 2007. Since the year has ended and all withholdings have been reported and paid to the IRS and/or applicable state, the member will collect any overpaid FITW or SITW when he/she files a return or an amended return.

For the purpose of making adjustments for prior period W-2s, all tax returns are considered to be filed on 15 April of the year after the close of the tax year, and any adjustments to a W-2 may only be made within 3 years of that date.



Personnel Service Center IRS W-2 Form Request

Instructions: Complete the form below, print and fax the SIGNED, completed, LEGIBLE, form to PSC (SES-AA) at: **785-339-3784**
or mail to:

**Commanding Officer (SES-AA)
U.S. Coast Guard
Personnel Service Center
444 SE Quincy St.
Topeka, KS 66683-3591**

Note: If filling out by hand, please print legibly (*If we can't read your writing, we will not be able process your request*)

Department of Homeland Security U. S. Coast Guard CG PSC-W2RE (Rev. 1/08)		Request for Duplicate or Replacement IRS Form W-2	
1. Social Security Number:		2. Today's Date:	
3. Last Name:	4. First Name:	5. MI:	
6. Address (Street, RR, Box #, Apt, etc.):			
7. City:		8. State:	9. Zip:
10. Daytime Phone #:	11. Fax # (Complete only if you would like us to fax a copy to you):	Please note: During the busy tax season (Feb 15 thru April 15) there is no guarantee that PSC can fax a W2. You will receive your W2 in the mail within 10 working days.	
12. Member Status: (select one): <input type="checkbox"/> Active Duty <input type="checkbox"/> Reserve <input type="checkbox"/> Separated <input type="checkbox"/> Retired <div style="background-color: #f0f0f0; padding: 5px;"> Note: If you retired in 2007 or before, you need a 1099 form from our Retired pay section, please call 1-800-772-8724 for assistance. </div>	13. Tax Year(s) Desired for W-2 <input type="checkbox"/> 2007 <input type="checkbox"/> 2006 <input type="checkbox"/> 2005 <input type="checkbox"/> 2004 <input type="checkbox"/> Other Year(s):	PRIVACY ACT STATEMENT: IAW 5 USC Sec. 522a(e)(3), the following is provided when supplying personal information to the U.S. Coast Guard: <ul style="list-style-type: none"> ◆ Authority - 10 USC Section 2771. ◆ Principal Purpose - Used to identify member's pay account and provide distribution instructions for annual, employee's wage and earnings statement. ◆ Routine Uses - Same. ◆ Disclosure - Disclosure of this information is voluntary, but without disclosure member may not receive a replacement IRS Form W-2. 	
14. Is the member deceased? (Complete only if the person signing in block 15 is not the same as person identified in blocks 1 through 5): <input type="checkbox"/> Yes	15. Signature: ***DO NOT FAX OR MAIL WITHOUT A SIGNATURE***		
	16. Printed Name (First, Middle Initial, Last)		

SIGN HERE

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Section Overview

Introduction This section provides the guidelines and procedures for the Thrift Savings Plan (TSP).

In this section

Topic	See Page
Thrift Savings Plan (TSP) Overview	8-C-2
TSP Enrollment	8-C-5
Account Maintenance/Contribution Changes	8-C-7
TSP Catch-Up Program	8-C-9

TSP Overview

Introduction This section provides an overview of the TSP. Information that is more detailed can be found in the references listed below.

References The following provide detailed information on the policy and procedures for the TSP.

- <http://www.tsp.gov/> TSP website
 - [Coast Guard Pay Manual](#) Chapter 6, section G, Policy Governing TSP
-

TSP Description Thrift Savings Plan (TSP) is a Federal Government-sponsored retirement savings and investment plan for federal employees and members of the uniformed services. It is similar to private 401(k) by offering a member the same type of savings and tax benefits that many private corporations offer their employees.

Participation in the TSP is voluntary. Contributions are deducted from a member's pay before taxes are computed. In addition, TSP earnings are tax-deferred.

Employer Matching Contributions At the present time, the Coast Guard does NOT make matching contributions to military TSP accounts.

Pay that can be contributed to TSP Members may contribute up to 100% of their basic pay into the Thrift Savings Plan (TSP). Members who elect to contribute from basic pay may also elect to contribute up to 100% of incentive pay, special pay, and bonuses.

Base pay for active duty is defined in 37 U.S.C. section 204; pay for Ready Reserves (e.g., inactive duty for training (IDT) pay) is defined in 37 U.S.C. section 206.

Contributions to TSP remain subject to Internal Revenue Code elective deferral limits. For 2006, the maximum IRS limit for members less than age 50 is \$15,000.

Members age 50 and over, or who will reach age 50 on or prior to 31 December, are eligible to invest an additional \$5,000 into TSP under the TSP catch-up program. (See TSP Catch Up Program on page 9 of this section).

Continued on next page

TSP Overview, Continued

Withdrawals

The TSP is a long-term retirement savings plan that provides special tax advantages. Limitations on in-service withdrawals help ensure that retirement savings will be used for their intended purpose. Therefore, TSP participants who are still members of the uniformed services, are limited to the following two types of in-service withdrawals:

- Age-based in-service withdrawals for participants who are 59½ or older.
- Financial hardship in-service withdrawals for participants who can certify that they have a financial hardship.

When a member makes an in-service withdrawal, they cannot return or repay the money.

The member may use the Account Access section of the TSP Web site (<http://www.tsp.gov>) or complete Form TSP-U-75, Age-Based In-Service Withdrawal Request, or Form TSP-U-76, Financial Hardship In-Service Withdrawal Request, depending on the type of withdrawal requested. Both forms are available from the TSP Web site.

Before making an in-service withdrawal a member should evaluate options to see if a TSP loan would be more beneficial. (See TSP Loan Program below).

TSP Loan Program

The TSP loan program gives members access to the money they have contributed to their TSP account and the earnings on that money. The member must be in pay status to obtain a loan, because regular monthly loan payments are made through payroll deductions.

The **minimum** loan amount is \$1,000. Therefore, the member must have at least \$1,000 of their own contributions and attributable earnings on those contributions in their TSP account to apply for a loan. The **maximum** loan amount is \$50,000, depending on the amount the member has contributed, any outstanding TSP loans, and limits set by the Internal Revenue Code.

The member may use the Account Access section of the TSP Web site (<http://www.tsp.gov>) or complete ([Form TSP-U-20](#)) Loan Application.

Continued on next page

TSP Overview, Continued

**TSP
Contribution
Limits and
Rules**

The IRS imposes a limit on the total amount of all contributions a participant can contribute for a year.

The Internal Revenue Code places an annual limit on elective deferrals, e.g., tax-deferred employee contributions to the TSP. For 2007, the elective deferral limit is \$15,500.

Note: **ELIGIBLE** participants who expect to contribute larger amounts of special, incentive, or bonus pay need to pay particular attention to this limit.

- Members age 50 and over, or who will reach age 50 on or prior to 31 December of the current tax year, are eligible to invest an additional \$5,000 into TSP under the TSP catch-up program.
 - Members serving in a combat zone are subject to a special elective deferral limit. The limit for 2007 is \$45,000 or 100% of compensation, whichever is less. This limit applies to all TSP contributions, including tax-exempt contributions. If contributions are also made to a civilian TSP account, the total of all contributions cannot exceed this limit.
-

TSP Enrollment

Introduction This section provides the procedure for enrolling in TSP.

Reference (a) [PAYMAN](#), Chapter 6, section G, Policy Governing TSP

Before You Begin Members may enroll within 60 days if one of the following applies:

- Joining the Coast Guard
- Reservist recalled to active duty
- Member changing components (i.e. reserve to regular)

Enrollments and un-enrollments cannot be entered in DA using self-service. Coast Guard Academy cadets and non-prior service CG Naval Academy Preparatory School (NAPS) cadets are not eligible to participate in TSP until they are commissioned or reverted to enlisted status.

Process This is the process for enrolling in TSP.

Step	Who Does It	Action
1	Member	<p>Completes a TSP-U-1 form. This form can be obtained from the tsp website http://www.tsp.gov/, under Forms and Publications from the Uniformed Services section</p> <p>Note: Members should not fill out the <i>TSP-1 election form</i>. This is the civilian TSP election form and is not to be used by military members.</p> <p>Fax the completed form to PSC (mas-tsp) at (785) 339-3760 or mail it to:</p> <p style="text-align: center;">Commanding Officer (MAS-TSP) Coast Guard Personnel Service Center 444 SE Quincy Street Topeka, KS 66683-3591</p>

Continued on next page

Section C
THRIFT SAVINGS PLAN

TSP Enrollment, Continued

Step	Who Does It	Action
2	Member	<p>Completes a TSP-U-3 Designation of Beneficiary Form. This form can be obtained from the tsp website http://www.tsp.gov/ under Forms and Publications from the Uniformed Services section. The TSP-U-3 must be mailed to the TSP Service office:</p> <p>Thrift Savings Plan Service Office P.O. Box 385021 Birmingham, AL 35238</p>
3	PSC (MAS-TSP)	<p>Upon receipt of Form TSP-U-1, will enter the form in Direct Access so that it can be processed in member's pay account in JUMPS.</p> <p>Once this processes in JUMPS, the member will receive a LES Remark reading: "Your TSP Election of ___% Base Pay, ___% Special Pay, ___% Incentive Pay and ___% Bonus begins _____."</p> <p>Note: If a member sees a TSP error on his/her LES, or on IRS Form W-2, the member should contact PSC Customer Care at (785)-339-2200 or by submitting an online trouble –ticket at http://www.uscg.mil/hr/psc/ccb/</p>
4	NFC	<p>Opens the member's TSP account and sends a Personal Identification Number (PIN) to the member via mail. See Ref. (a), Article 6-G-10-b for additional details.</p>
5	Member	<p>After receipt of the PIN, the member specifies how he/she wants their TSP contributions to be invested among the TSP funds. See Ref. (a), Article 6-G-10-c for additional details.</p> <p>Note: It will take approximately 30-35 days after initial enrollment before the Pin# is mailed out to the member. Please make sure the address (mailing address in Direct-Access) is current.</p>

Account Maintenance/Contribution Changes

Introduction This section provides the procedures for maintenance of a member's TSP account data.

TSP Address Changes For Active Duty and Reserve members: TSP will automatically receive new address information from the U. S. Coast Guard on the first of the month following the month in which the member's address is changed in Direct-Access.

Separated and former members: Please follow the procedures in [TSP Fact Sheet "Your TSP Account Address"](#) (<http://www.tsp.gov/cgi-bin/byteserver.cgi/forms/oc96-4.pdf>).

Contribution Changes Open seasons were eliminated effective 1 July 2005. This means that participants may file contribution elections at any time.

A member may change the way money already invested in a TSP account is invested by requesting an inter-fund transfer, by one of the following means:

- Using the TSP web site <http://www.tsp.gov/>.
- Calling the Thriftline's automated telephone service at (504) 255-8777.
- Submitting [Form TSP-U-50](#) to the TSP Service Office, National Finance Center, P.O. Box 61500, New Orleans, LA 70161-1500.

Members currently enrolled in TSP who desire to change their contribution percentage can do so through the [Direct Access Self-Service application](#) (http://www.uscg.mil/hr/psc/ps/self_service/members/thrift_savings_plan.htm) or by completing [Form TSP-U-1](#) (<http://tsp.gov/uniserv/forms/tsp-u-1.pdf>) and mailing or faxing it to:

Commanding Officer (MAS-TSP)
Coast Guard Personnel Service Center
444 SE Quincy Street
Topeka, KS 66683-3591
Fax: (785) 339-3760

Note: Members can only make one change a month using Direct-Access self-service. If the need arises to make another change during the current month, complete Form TSP-U-1 and forward it PSC (MAS-TSP) as described above.

Continued on next page

Account Maintenance/Contribution Changes, Continued

TSP Separation Notification

If a member was participating in the TSP and is separating from the Coast Guard (see note below), the Personnel Service Center (PSC) needs to notify the TSP Service Office. The member will not be able to withdraw funds from their account until the TSP Service Office has been notified, by the Coast Guard, of the separation.

The member must complete a [TSP Separation Notification form](http://www.uscg.mil/hr/psc/forms/tspsepform.pdf) (<http://www.uscg.mil/hr/psc/forms/tspsepform.pdf>), and forward it to PSC (mas-TSP). The *TSP Separation Notification form* is attached to the Career Intentions Worksheet (CG PSC-2045) file.

Fax the completed form to PSC (mas-tsp) at (785) 339-3760 or mail it to:

Commanding Officer (MAS-TSP)
Coast Guard Personnel Service Center
444 SE Quincy Street
Topeka, KS 66683-3591

Note: For the purposes of the TSP, either of the following actions will be considered a separation from the uniformed services:

- Discharge from active duty or the Ready Reserve.
- Transfer to inactive status or to a retired list pursuant to any provision of U.S.C. title 10.

The discharge or transfer may not be followed by a resumption of duty, an appointment to a civilian position (covered by FERS, CSRS, or equivalent system), or continued service in **or affiliation with the Ready Reserve within 31** days from the effective date of the discharge or transfer. A member who is released from active duty (RELAD) and assigned to the SELRES is not considered separated for the purposes of the TSP. A member RELAD'ed to the IRR is considered separated for the purposes of the TSP. See: <http://www.tsp.gov/uniserv/features/chapter13.html#sub1> for more information.

TSP Questions:

For questions on enrollment, un-enrollment, deductions or form completion, contact PSC Customer Service via phone (785-339-2200) or via the web form at <http://www.uscg.mil/hr/psc/ccb/>.

Question on TSP investments, loans, and PINS, contact TSP Thrift Line via phone (1-877-968-3778).

TSP Catch-Up Program

Introduction This section provides procedures for members desiring to participate in the TSP Catch-Up program.

Catch-Up Program Rules The TSP Catch-Up program applies to members over age 50 or turning age 50 prior to the end of the calendar year. The member must be contributing the maximum amount of regular TSP contributions before any contribution can be made to the Catch-Up program. The TSP Catch-up limits are:

<u>YEAR</u>	<u>LIMIT</u>
2006	\$5,000
2007 and after	5,000 + Inflation

- Catch-up contributions are separate from regular contributions, but are combined with regular contributions on the W-2.
 - Catch-up contributions are in whole dollar amounts (versus a percentage) and are a deduction from basic pay.
 - Elections for catch-up contributions expire on 31 December of each year.
 - If a member stops regular contributions, catch-up contributions are also stopped.
 - Catch-up contributions are on a pre-tax basis like other TSP contributions.
-

Enrollment/ Contribution Changes Enrollments and changes to catch up contributions must be submitted to PSC (MAS/TSP).

Catch-up elections are made on [Form TSP-U-1-C](http://tsp.gov/uniserv/forms/tsp-u-1-c.pdf) (<http://tsp.gov/uniserv/forms/tsp-u-1-c.pdf>). Fax the completed form to PSC (MAS-TSP) at (785) 339-3760 or mail it to:

Commanding Officer (MAS-TSP)
Coast Guard Personnel Service Center
444 SE Quincy Street
Topeka, KS 66683-3591

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