

ATTACHMENT V7

SECURITY COOPERATION PROGRAM (SCP) SHIPMENT TRANSPORTATION ACCOUNT CODES (TACS)

A. PURPOSE

This attachment provides definitions, instructions, and other information pertaining to the assignment of TACs to Department of Defense (DOD) sponsored shipments of SCP material. The SCP encompasses Foreign Military Sales (FMS) and Pseudo-FMS Programs. Details of the SCP are set forth in DSCA 5105.38-M, Security Assistance Management Manual (SAMM), and this Regulation Appendix E.

B. GENERAL INFORMATION

1. The alphabetic characters listed in [Table V7-1](#) will be used for compiling FMS and Pseudo-FMS Programs TACs, and will identify the Sponsoring Service. The second, third, and fourth positions can be either numeric or alphabetic.
2. References:
 - a. DSCA 5105.38-M, Security Assistance Management Manual (SAMM).
 - b. DLM 4000.25-1, Military Standard Requisitioning and Issuing Procedures (MILSTRIP).
 - c. DLM 4000.25-2, Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP).
3. Definitions:
 - a. FMS. That portion of the United States (US) SCP authorized by the Foreign Assistance Act of 1961, as amended, and the Arms Export Control Act of 1976, as amended, which furnishes defense articles and defense services to foreign governments and international organizations on a reimbursable basis. Sales are conducted on the basis of formal contracts or agreements between these governments and organizations and the US Government. The sales are government-to-government and may be furnished from DOD stocks or through DOD-managed contracts. DOD, not the vendor, is the seller; therefore, all contracts will be written as Free-on-Board Origin so that a DOD Contract Administrator can accept material at origin and process shipments In Accordance With (IAW) DOD regulations. Funding for this program may be by cash, credit, non-repayable credit or grant. Shipments are processed under FMS procedures, regardless of the type of funding.
 - b. Pseudo-FMS Programs. That portion of the US SCP authorized by the Foreign Assistance Act of 1961 as amended, which provides defense articles and services to recipients on a non-reimbursable (grant) basis. Pseudo -FMS Programs are sometimes used for special operations, such as for the United Nations. In these instances, the US Service and its command(s) will furnish full instructions and billing addresses, which are directing the operation. Pseudo -FMS Programs also include, but are not limited to, International Military Education and Training (IMET), Excess Defense Articles (EDA) and Presidential Determinations (PD). Below is a more detailed explanation of each program.
 - (1) IMET. Formal or informal instruction provided to foreign military students, units, and forces on a nonreimbursable grant basis by officers or employees of the US, contract technicians, and contractors. Instruction may include correspondence

courses; technical, educational, or informational publications; and media of all kinds. IMET is identified by inventory control point, Type of Assistance Code “1” in the fourth position of Pseudo FMS TACs and in the sixth position of IMET MILSTRIP requisitions and Transportation Control Numbers (TCNs) used to requisition and move any material involved.

- (2) EDA. EDA material is applied collectively to US defense articles that are no longer needed by the US armed forces. Such defense articles may be made available for sale as FMS cases or as grant transfers to eligible countries. EDA items must be drawn from existing DOD stocks. When Pseudo -FMS procedures are followed, an A will appear in the fourth position of the TAC and in the sixth position of MILSTRIP requisitions and TCNs used to requisition and move the material.
 - (3) PD. Emergency situations not covered by any other SCP that require immediate military assistance to a foreign country or international organization. Section 506 of the Foreign Assistance Act authorizes emergency draw downs for these situations. The PD provides neither funds nor contracts authority. Therefore, it only authorizes drawdown of current DOD stocks and the use of non-contractual services (e.g., Air Mobility Command airlift or Military Surface Deployment and Distribution Command-arranged ocean lift, and training from DOD resources). The PD also has a fixed dollar ceiling and a predetermined duration (usually 120 days). PDs are identified by Type Assistance Code “C” in the fourth position of Pseudo -FMS TAC and the sixth position of the MILSTRIP requisitions and TCNs used to requisition and move the material involved.
- c. Case Designator. A unique designator assigned by the Implementing Agency to each FMS/Pseudo-FMS case. The designator originates with the offer of a sale, identifies the case through all subsequent transactions, and is generally a three-letter designator.
4. FMS/Pseudo-FMS TAC Coordination/Assistance. The TAC focal points of contact, [Table V7-2](#), will provide assistance in unusual TAC assignment problems that cannot otherwise be resolved through research and use of this regulation.
 5. Appropriations Chargeable. Inland continental US (CONUS) transportation charges for FMS shipments may be processed in one of the following ways:
 - a. Collect – No Bill of Lading (BL). Applies to Delivery Term Code (DTC) 4 (non-Defense Working Capital Fund (DWCF) funded) and DTC E FMS Shipments. Supply depots will release material under this DTC following normal MILSTRIP release procedures. Based on a [Materiel Inspection and Receiving Report](#) (DD Form 250, Figure 210-15) that documents acceptance of material by the US Government at the vendor’s facility, a DOD Contract Administrator’s Transportation Office (TO) will also process a DTC 4 shipment IAW MILSTRIP release procedures. The vendor will be instructed to ship material to a CONUS-located customer country freight forwarder on a Collect Commercial Bill of Lading (CCBL). Regardless of the source of material, the releasing TO will sign the “No Recourse” Clause on the face of the CCBL IAW this regulation. A DTC of 4 will not be assigned to any requisition/material release order for DWCF material. However, if this does happen, the material will be shipped pre-paid as DTC 5 citing the DWCF for inland CONUS transportation.

NOTE: Prepay and Add procedures apply if DTC 4 shipment is a small parcel. Shipment will be handled as DTC 5 using FMS Transportation funds. Shippers are responsible for advising the material item manager. The materiel management agency is responsible for initiating billing adjustments with the Defense Finance and Accounting Service-Indianapolis.

- b. Shipment under the FMS Trust Fund Transportation Cost Clearing Account (L009 Account) can apply to all of the following DTCs: 2, 5, 7, 9, or 8. However, for the numeric DTCs, it will apply only if the items involved are not DWCF material. Inland CONUS transportation of DWCF material will be funded by the DWCF. Supply depots will follow normal MILSTRIP release procedures when shipping material under the FMS Cost Clearing Account. Based on DD Forms 250 that document acceptance of material by the US Government at vendors' facilities, DOD Contract Administrator TOs must also determine whether the FMS Transportation Cost Clearing Account or a DWCF applies to inland CONUS transportation. They will then process shipments following the same MILSTRIP release procedures. According to the DTC, material will be shipped to a customer country's CONUS-located freight forwarder (DTC 5), to a DOD CONUS Seaport of Embarkation (SPOE) or Aerial Port of Embarkation (APOE) (DTC 7, 8, or 9), or to a CONUS staging area or other DOD activity (DTC 2). Freight shipments will be under a BL or a DOD-approved prepaid commercial BL citing the FMS Trust Fund Transportation Cost Clearing Account (see below).
 - c. Shipment under DWCF Transportation Funds can apply to DTCs 2, 5, 7, 8, and 9. DWCF material currently includes inland CONUS transportation in the selling price of the material. DWCF FMS shipments will terminate at a CONUS-located customer country freight forwarder (DTC 5), a DOD CONUS SPOE or APOE (DTC 7, 8 and 9), or a CONUS staging point or other DOD activity (DTC 2). Although DTC 4 will never apply to a DWCF item, some requisitions for this material may erroneously bypass requisitioning edit checks with DTC 4 in them. Shipping activities will process these as DTC 5 shipments citing the DWCF for inland CONUS transportation.
 - d. FMS Assembly Actions. At times, a material management command must bring several parts, subassemblies, and Government Furnished Material (GFM) together to produce an end item requisitioned under the FMS program. Whenever this is done, the parts, subassemblies and GFM is shipped under a command's own requisition number or other FMS tracking number to the assembly location of the end item. The transportation charges for the movement of assembly items will be paid from the FMS case. The accounting classifications shown in [Table V7-4](#), [Table V7-5](#), and [Table V7-6](#) depict the format used by the IAs for these shipments. After the end item is completely assembled, it is normally shipped to the final destination under a FMS Document Number IAW the delivery term code from the Letter of Offer and Acceptance (FMS Case).
6. Decision Table: Identifying FMS Requisitions/TCNs versus Pseudo-FMS Requisitions/TCNs.
- a. FMS. FMS requisitions always contain a DTC in record position (rp) 34. The DTC will either be a 2, 4, 5, 7, 8, or 9 for outbound sales shipments or an C, E, F, G, H, or J for Repair and Return/Maintenance Support Agreement two-way shipments. Explanations of these DTCs are found in Appendix E of this regulation. The fifth position of an FMS shipment's TCN corresponds to rp 34 of an FMS requisition.
 - b. Pseudo-FMS requisitions must move through the Defense Transportation System (DTS). These requisitions will contain either DTC 7 or 9 in rp 34. The fifth position of a Pseudo-FMS shipment's TCN corresponds to rp 34 of a Pseudo-FMS requisition.
 - c. [Table V7-7](#) is a guide to locating the different FMS or Pseudo-FMS data elements in SCP shipping documents and TCNs.

NOTE: DD Form 1348-1A, [Issue Release/Receipt Document](#), [Figure 202-6] is the shipping document used by DOD and General Service Administration storage activities, and it contains the 80 rp format. DD Form 250 is the shipping document used for items

procured for FMS customers and shipped by DOD Contract Administration activities. It does not have an 80 rp format and DTCs for requisitions are located in the same positions as in TCNs.

7. SCP (FMS and Pseudo-FMS) Transportation Account Code (TAC) Construction.
 - a. FMS. [Table V7-8](#) depicts construction of FMS TACs.
 - b. Pseudo-FMS. [Table V7-10](#) provides criteria to follow in developing Pseudo-FMS TACs.
8. Retrograde of FMS Cargo (Supply Discrepancy Report (SDR) Returns).
 - a. If the US Government acknowledges fault in response to a SDR, Standard Form 364 (Figure 210-4), filed by an FMS customer for incorrect or defective material, the involved US Sponsoring Service's material managers may direct return of the material to a CONUS-located storage or repair facility. Other options include local disposal in customer country. Return instructions will be furnished to a Customer Country in a DD Form 1348-1A format. Record positions 48-50 of the DD Form 1348-1A will show the FMS Case designator that was used for the original purchase of the material. The DD Form 1348-1A instructions will also include a TAC for overocean movement of the discrepant material and a fund citation for inland movement.
 - b. SDR Return TACs will be constructed with "IIP" entered in the 2rd, 3rd, and 4th, positions. The first position will contain the US Service Code of the US Service directing the return. The possible SDR Return TACs are as follows:

US Army: BIII	US Air Force: DIII
US. Navy: PIII	US Marine: KIII
US DLA: RIII	
9. Billing Information. Transportation costs for all FMS/Pseudo-FMS material will be billed via electronic means to:

Directorate of Transportation Payments
Defense Finance and Accounting Service – Indianapolis Center
8899 East 56th Street
Indianapolis, IN 46249-0601

 - a. Pseudo-FMS Procedure Shipments. Billing will be IAW the Pseudo-FMS type program that is being processed. Normally, billing instructions will be furnished by the sponsoring US Service or subordinate command involved.

Table V7-1. First Position of the TAC

Sponsoring Service	FMS/ Pseudo-FMS TAC will be:
Army	B
Air Force	D
Navy	P
Marine Corps	K
Defense Logistics Agency	R

Table V7-2. TAC Points of Contact

Service	Address
Army	Commander U.S. Army Security Assistance Center Attn: AMSAC-LAL-PT 54 M Ave. Suite 1 New Cumberland, PA 17070-5096 Telephone: DSN: 977-6843/2791/7516 Commercial: 717 770-6843/2791/7516 Email: usarmy.belvoir.usasac.list.po-t@mail.mil
Air Force	AFSAC/FMC Attn: Karla Morin 1822 Van Patton Drive Wright-Patterson AFB, OH 45433-5006 Telephone: DSN: 986-2712 Commercial: (937) 656-2712 FAX: 937 257-7647
Navy	TAC Action Team Navy Service Wide Transportation Financial Management Division Naval Operational Logistics Support Center 1837 Morris St, Norfolk, VA 23511-3492 email: TAC_HELPDESK@navy.mil
Marine Corps	TAC Action Team Navy Service Wide Transportation Financial Management Division Naval Operational Logistics Support Center 1837 Morris St, Norfolk, VA 23511-3492 email: TAC_HELPDESK@navy.mil
Defense Logistics Agency	DLA Headquarters Attn: TAC Coordinator J332 8725 John J. Kingman Road, Room 4325 Fort Belvoir, VA 22060 Telephone: DSN: 427-1249 Commercial: 703-767-1249 Email: TAC@dla.mil

**Table V7-3. FMS Accounting Classification
9711X8242_L009_8401_&@!!_GBL S843000**

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
	—	Space
A5	L009	DOD FMS Transportation Cost Clearing Account
	—	Space
B2	8401	Allotment Serial Number
	—	Space
P5	&	Insert two-position FMS Country Code
P5	@	Insert one-digit Implementing Agency (IA) code
P5	!!	Insert three-character alpha master case designator
	—	Space
	GBL	Insert “GBL”
	S	
L1	843000	Accounting and Disbursing Station Number

NOTE 1: This fund citation is a constant that does not have to be reissued every year. Its currency is maintained by the FMS case data that is part of it.

NOTE 2: Under Electronic Data Interchange format, the above fund citation will appear as follows: 97 X8242L0090000840191X00000000843000.

**Table V7-4. Air Force Accounting Classification- Direct Cite (“above-the-line”)
9711X8242.&&** 4FX \$\$\$\$ N!!!&& ^^^ +++000 _____**

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
P5	&&	Insert two-digit country code (e.g., JA = Japan)
P5	**	Insert two-digit implementing agency code (e.g., 02 =USAF)
A6	4F	Insert Fund Code “4F” (direct cite of FMS case funds)
	X	Insert X (there is no fiscal year identifier)
	\$\$\$\$	Insert Operating Budget Account Number (OBAN)
	N	Insert non-contract code “N”
P5	!!!	Insert three-character alpha master FMS Case Designator
	&&	Insert two-digit country code (JA = Japan)
	^^^	Insert the Element of Expense/Investment Code (EEIC) (e.g., 463 = comm surface trans). NOTE: This is an optional entry.
P5	+++	Insert three-digit FMS Line Item Number (i.e., 001)
	000	Insert three zeros to fill positions
L1	_____	Insert the six digit Accounting and Disbursing Station Number (ADSN) of the Air Force Base or center managing the funds (not DFAS-Indy)

Table V7-5. Army Accounting Classification- Direct Cite (“above-the-line”)
97-11X8242.&& % \$\$\$\$\$\$!!!+++ ^^^^ _____SDN**

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
P5	&&	Insert two-digit country code (e.g. JA = Japan)
P5	**	Insert two-digit Implementing Agency (IA) code (e.g., 02=Army)
	%	Insert Program Year (PY)/Fiscal Year (FY) code
	\$\$\$\$\$\$	Insert six-digit Operating Agency (OA)/Allotment Serial Number (ASN) code
P5	!!!	Insert three-character alpha master FMS case designator
	+++	Insert three-digit FMS line item number
F1	^^^^	Insert four-digit Element Of Resource (EOR) code
L1	_____	Enter six-digit fiscal station number (not DFAS-Indy)
J1	SDN	Insert the 14 position alphanumeric Standard Document Number (SDN). Position 1-63 = FRT, 4-7 = Shipping Customer, 8-11 = TAC, 12 = FY, 13 – Code for Period of Use, 14 = 0.

Table V7-6. Navy Accounting Classification-(“above-the-line”)
97-11X8242.&& __ \$\$\$\$\$\$ 0 AAA >>PAA CC SDN**

TGET	Entry	Instruction
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
A5	**	Insert two-position System Code (e.g., 28 = MISIL)
A5	&&	Insert two-digit Country Code (e.g., GR = Greece)
F1	__	Insert the three-digit Object Class (OC). Use “000”
B2	\$\$\$\$\$	Insert five-digit Bureau Control Number (BCN)
	0	Insert “0” for Sub-code
L1	AAA	Insert the six-digit Authorized Accounting Activity (not DFAS-Indy)
	>>	Insert two-position Type Code (TC)
D4	PAA	Insert the Property Accounting Activity (PAA) code. NOTE: For Security Assistance requisitions citing FMS or Pseudo-FMS appropriations, the PAA is the first 6-positions of the MILSTRIP requisition number.
C1	CC	Insert the 12 position alphanumeric Cost Code (CC). Positions 1-4 = Julian date, 5-8 = Document Serial Number, 9 = Suffix Code, 10-12 = FMS Case
J1	SDN	Insert the 15 position alphanumeric Standard Document Number (SDN). Position 1-6 = the System Command's DODAAC, 7-8 = fiscal year, 9-15 = Miscellaneous Document Transportation Record (MDTR) number

NOTE 1: The IAs illustrated standard accounting classifications can vary between Commands/Centers. Questions regarding the correct format/information in the funds citation will be directed to the IAs Financial Services Office.

Table V7-7. Location of Data Elements

Data Element	Record Position On DD Form 1348-1A	Position In TCN Or In Requisition Number Found In A DD Form 250
Sponsoring US Service Code	30	1 st
Customer Country/International Organization Code	31 and 32	2 nd and 3 rd
Customer within Country Code	33	4 th
Delivery Term Code	34	5 th
Type Assistance/Finance Code	35	6 th

**Table V7-8. Construction of FMS TACs
Army, Air Force, DLA**

TAC Position	Data Element
1st	Implementing Agency/US Sponsoring Service Code B=US ARMY D=US Air Force R=Defense Logistics Agency
2 nd -4 th	FMS

Example: BFMS

**Table V7-9. Construction of FMS TACs
Navy, Marine, Coast Guard**

TAC Position	Data Element	MILSTRIP Requisition Record Position (s) Used For This Data Element	Element As Entered In Completed TAC
1st	Implementing Agency/US Sponsoring Service Code	30	P= US Navy/Coast Guard/Marine
2 nd -4 th	FMS Case Designator	48-50	Enter FMS Case exactly as it appears in rp 48-50 of DD Form 1348-1A or in the blocks of a DD Form 250 or a DD Form 1155

Example: PVGR

Designator | |
 | |__FMS Case
 |____P for US Navy
 sponsored

Table V7-10. Construction of Pseudo-FMS TACs

TAC Position	Data Element
1st	Implementing Agency/US Sponsoring Service Code B=US ARMY D=US Air Force P=US Navy/Coast Guard/Marine R=Defense Logistics Agency
3rd	P
4 th -5th	Country Code

**Table V7-11. Pseudo-FMS Accounting Classification
9711X8242_L*09_8401_&&@!!!GBL_S843000**

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
	—	Space
A5	L*09	DOD FMS Transportation Cost Clearing Account. See Note 1 below.
	—	Space
B2	8401	Allotment Serial Number
	—	Space
P5	&&	Insert two-position FMS Country Code
P5	@	Insert one-digit Implementing Agency (IA) code
P5	!!!	Insert three-character alpha master case designator
	GBL	Insert "GBL."
	—	Space
	S	
L1	843000	Accounting and Disbursing Station Number

NOTE 1: L109 applies to Afghanistan Program country codes B2, B6, E3, E5, E6, G5, G6, H5.
L209 applies to Iraq Program country codes B3, B7, G8, H3, E4, G3.
L309 applies to Pakistan Program country codes G4, G2.
L409 applies to 1206 Program country codes B5, B8, B9, G7, H2, H4.

NOTE 2: These TACs will be amended each year to accommodate changes in time-limited appropriations.

NOTE 3: A complete listing of all pseudo program codes are shown at the following website:
<http://www.dsca.mil/samm/ESAMM/C15/C15.T2.htm>.

**Table V7-12. SDR Returns Accounting Classification
9711X8242_L009_8401_&@III_CBL S843000**

TGET	Entry	Instruction
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	
A4	8242	
	—	Space
A5	L009	DOD FMS Transportation Cost Clearing Account
	—	Space
B2	8401	Allotment Serial Number
	—	Space
P5	&	Insert two character FMS Country Code
P5	@	Insert one character Implementing Agency Code
P5	III	Designates an SDR return shipment
	—	Space
	GBL	Insert “GBL.”
	S	
L1	843000	Accounting Disbursement Station Number (DFAS-DE)