

JTR REVISIONS

C4430-C:

C. TDY Periods in Excess of 180 Consecutive Days. When mission objectives or unusual circumstances require TDY in one location for more than 180 consecutive days, and the par. C4430-A criteria are satisfied, the appropriate authority for authorizing/approving TDY assignments in excess of 180 consecutive days at any one location is the Secretary Concerned, Service Headquarters if delegated, DoD COMPONENT Director, the Chief of an appropriate bureau or staff agency specifically designated for that purpose (2 Star equivalent), or Commander/Deputy Commander of a Combatant command must determine if TDY of greater than 180 days is appropriate ([38 Comp. Gen. 853 \(1959\)](#)). ***There must be no re-delegation of authority, except as stated above for Service Headquarters.*** A written request and justification must be forwarded to the Secretary Concerned, Service Headquarters, a DoD COMPONENT Director, the Chief of an appropriate bureau or staff agency specifically designated for that purpose, service designated authority (refer to APP I, Part 1) (2 Star equivalent), or Commander/Deputy Commander of a Combatant command as soon as practicable. This TDY length determination should be made before the order is issued. If the situation does not permit determination before order issuance, the order may be issued and the case submitted immediately to the appropriate authority who must:

2. Direct amending the order to:

d. Authorize a TCS. See par. C4430-E.

****NOTE 3: When, after an employee's TDY assignment has ended and the employee returns to the PDS, the employee returns to the same TDY location to perform another TDY assignment within a 7-month time frame after return to the PDS, this second TDY period could be considered by the IRS to be part of the previous long-term TDY assignment and thereby establish a 'taxable' TDY period. Return to the previous long-term TDY location must not occur until at least a 7-month period at the PDS has transpired prior to return to the long-term TDY location. Only if the 7-month period at the PDS has transpired can the employee be returned to the TDY location without risk of having the two TDY periods considered one TDY assignment by the IRS. See the IRS website at http://www.irs.gov/irm/part1/irm_01-032-001.html#d0e1435f.***

E. Taxation of Reimbursable TCS/TDY Allowances. An AO must advise the employee of the potential federal, state, and local income tax obligations if the TCS or TDY assignment (including training assignment) is at one location for more than a year. ***Tax rules may differ by state and locality.***

*3. A civilian employee's TDY assignment at one location that is initially and realistically expected to less than 1 year, but at some later date during the TDY period the TDY assignment is expected to exceed 1 year; that TDY assignment may be treated by the IRS as temporary until the date that the employee's realistic expectation changed (to a period of one year or longer). When an AGENCY has a "REALISTIC EXPECTATION" that the employee's travel will exceed 1 year, travel reimbursements become taxable going forward (i.e., it does NOT apply to travel reimbursements before that time). See IRS website at http://www.irs.gov/irm/part1/irm_01-032-001.html#d0e1435. (See par. C4715 for ITRA).

*4. When, after an employee's TDY assignment has ended and the employee returns to the PDS, the employee returns to the same TDY location to perform another TDY assignment within a 7-month time frame. After return to the PDS, this second TDY period could be considered by the IRS to be part of the previous long-term TDY assignment and thereby establish a 'taxable' TDY period. Return to the previous long-term TDY location must not occur until at least a 7-month period at the PDS has transpired prior to return to the long-term TDY location. Only if the 7-month period at the PDS has transpired can the employee be returned to the TDY location without risk of having the two TDY periods considered one TDY assignment by the IRS. See the IRS website at http://www.irs.gov/irm/part1/irm_01-032-001.html#d0e1435.
