

PLACE ON COMMAND LETTERHEAD

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MEMORANDUM FOR DEFENSE FINANCE AND ACCOUNTING SERVICE

Subject: Home-to-Work Transportation as a Taxable Fringe Benefit

1. Per Volume 7A, Chapter 44, of the DoD Financial Management Regulation and 26 CFR § 1.61-21, the Department of Defense is required to establish a value for Government provided home-to-work transportation for certain senior officers and to provide that information to those respective officers for use in preparing their annual income tax returns.
2. [Insert name of Senior Staff Member] was provided such transportation in tax year [insert tax year, e.g. 2013]. Based on tax formulas provided by the Executive Director of the Armed Forces Tax Council, the tax benefit to [Insert name of Senior Staff Member] for home-to-work transportation during [insert tax year. e.g. 2013] was [insert dollar amount, e.g. \$624.00]. Please include this amount as taxable income on [Insert name of Senior Staff member] W-2 for [insert tax year. e.g. 2013].
3. If you require any additional information, please contact me at (insert your phone number, e.g. 703-697-1137).

[Insert your name,  
Your rank and branch of service  
And your title]