

**Internal Revenue Service
Interim Travel Handbook**

*Source: Office of Travel Management & Relocation (N: CFO: A: T)
Administrative Accounting, Systems & Policies Division
Chief Financial Officer*

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*Note: Travel forms are available on the Office of Policy & Procedures intranet website:
<http://cfo.fin.irs.gov/IntFinMgmt/PolicyProcedures/>. Choose "Forms" from the topical index.*

Part 1. Introduction to Official Travel

Section 1.01 Purpose

This Handbook provides the basic regulations and procedures for Internal Revenue Service employees who perform official travel in the interest of the Government. It is also for supervisory and administrative personnel who authorize, direct, or review such travel, or certify payments in reimbursement of travel-related expenses.

Section 1.02 Authority

The governing regulations listed below, together with several decisions of the Comptroller General of the United States, form the basis for this Handbook. This handbook cites other references, having limited effect.

- (1) Chapter 57 of Title 5 of the United States Code;
- (2) Section 25.6 of Title 7 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies;
- (3) the Federal Travel Regulations, issued by the Administrator of the General Services Administration, 41 CFR, Chapters 301-304;
- (4) The Department of the Treasury Directive 74-07, dated March 30, 1984; and
- (5) Parts II and III of the Treasury Financial Manual.

Section 1.03 Scope

This handbook addresses all types of official temporary duty (TDY) travel, including foreign and investigative travel. IRM 1764, Relocation Handbook, addresses travel related to employee relocation. This handbook holds precedence over all other handbooks, regulations or manuals containing travel regulations issued by the IRS.

Section 1.04 Supervisor's Responsibilities

- A Informing Employees of Travel Policies and Procedures - The supervisor is responsible for providing employees with access to this Handbook and any other regulations about travel. The supervisor must provide employees with an opportunity to review the material before traveling.
- B The supervisor should maintain enough copies of travel-related material so that all employees that travel have access to them. The supervisor is responsible for getting

answers to any questions employees may have related to the content of this Handbook or related travel matters.

- C Maintaining Economical Travel Costs - The supervisor who authorizes or directs travel or who reviews, certifies or otherwise authorizes payments in reimbursement of travel expenses should exercise due care in keeping travel costs economical. The supervisor is responsible for planning travel to ensure that travelers' use of time and money is efficient and economical. The supervisor is also responsible for directing the employee's attention to any possible travel savings such as the reduced fares.

- D Supervisors and travelers should schedule travel to take advantage of such fares whenever consistent with the purpose of a trip. Supervisors will plan travel so employees do not incur personal expense for properly authorized travel. In addition, supervisors should not require employees to furnish privately owned automobiles for the performance of official travel. Employees in travel status will not be required to use privately owned vehicles for car-pooling.

- E Determining Allowable Travel Expenses - The supervisor is responsible for determining the purpose and length of time of an assignment, the means of transportation, and rates of reimbursement whenever reimbursement rates are discretionary. Supervisors must clearly inform each employee of such determinations and resolve will be reimbursed for the amount of the constructive costs of travel or the actual costs, whichever is lower.

Section 1.05 Definition of Terms

Glossary of Terms, provides the definitions of terms used in the performance of official travel and in travel management.

- (1) Actual Subsistence Expenses - Actual subsistence expenses include cost such as lodging, meals, and incidental expenses incurred while on official travel. In special or unusual circumstances, supervisor may authorize reimbursement on an actual subsistence expense basis, but generally, actual subsistence may not exceed 300% of the GSA rate for the area.
- (2) Approved Authorized Baggage - An action taken after the fact by an official having authority. Authority given in advance of an act or the incurring of an expense. Government property and personal property necessary for official travel.
- (3) Beckley Finance Center – Beckley Finance Center is responsible for the processing and payment of advances, travel vouchers, moving expense vouchers, etc., service wide.
- (4) City Pair - A discount fare offered by common carrier(s) under contract with GSA between certain cities. These fares are considered advantageous to the Government and is mandatory for authorized air travel between the city-pairs.
- (5) Common Carrier - Regularly established and scheduled means of public transportation. The most usual common carrier included airplanes, trains, ships, buses, streetcars, and airport limousines.

- (6) Commuting Area - The area surrounding the official station within which it is practical for employee to commute daily to perform duty at a point away from the official station without becoming entitled to per diem.
- (7) Constructive Costs - Calculations that show what the allowable travel costs would have been if the employee had traveled according to the recommended guidelines for official travel. When scheduling travel according to personal preference, rather than as advantageous to the Government, travelers will be reimbursed for the amount of the constructive costs of travel or the actual costs whichever is lower.
- (8) Continental United States (CONUS) - The area covered by the 48 contiguous States and the District of Columbia, excluding Hawaii and Alaska.
- (9) Delegation Order - An order which vests officials with the authority to direct and administer designated functions and related activities.
- (10) Employee - An individual serving in the Internal Revenue Service in the usually accepted employer- employee relationship. Under limited circumstances and authority, employee also refers to individuals employed as experts or consultants paid on a daily when-actually-employed (WAE) basis or serve without pay or are paid \$1 a year. Such persons are not considered to have a "permanent duty station" within the general meaning of that term, but they are entitled to travel and transportation expenses according to this Handbook while away from their homes or regular places of business. Employee, as used in this handbook, applies to such individuals.
- (11) Government-Contract Rental Automobile - An automobile obtained for short-term use from a commercial firm under the provision of an appropriate General Services Administration (GSA) Federal Supply Schedule contract.
- (12) Government Contractor-Issued Charge Card - A charge card issued to travelers to charge transportation and subsistence expenses.
- (13) Government-Furnished Automobile - An automobile that is (a) owned by an agency, (b) assigned or dispatched to agency from a GSA Interagency Fleet Management Center on a rental basis, or (c) leased by the Government for 30 days or longer from a commercial firm.
- (14) Lodging Expenses - Expenses for the personal use of a room for overnight stay and daytime use, bathing facilities, or a charge for the use of a fan, air conditioning or heat when the regular room rate does not include such charges. Lodging does not include accommodations on airplanes, trains, or steamers.
- (15) Meals and Incidental Expenses (M&IE) - The flat rate entitlement portion of per diem which is calculated based on the hours an employee is in travel status. The meals portion covers expenses for breakfast, lunch, and dinner (specifically excluded are alcoholic beverages and entertainment expenses, and any expenses incurred for other persons). The incidental expenses include subsistence expenses such as fees and tips to waiters, waitresses, porters, baggage carriers, bellhops, hotel maids; laundry, cleaning and pressing of clothing, cost of transportation between lodging or business and where meals are taken.
- (16) Mileage Allowance - A fixed reimbursable amount per mile allowed for operating a privately owned conveyance (POC) instead of actual expenses.
- (17) Official Station, Permanent Duty Station, and Post of Duty - A place where an employee performs official business. These terms are synonymous for official travel. The limits of the official station are the corporate limits of the city or town in which the employee is permanently stationed. If the employee is not stationed in an incorporated city or town, the official station is the reservation, station, or established area, or for large reservations, an established subdivision, having definite boundaries within which the designated permanent official station is located.

- (18) Per Diem - A fixed daily amount payable in lieu of actual expenses for meals and expenses and lodging expenses.
- (19) Permanent Residence, Residence, and Home - The house, apartment, etc., in which an employee lives in the vicinity of the official station and from which the employee normally commutes daily to at the official station.
- (20) Privately-Owned Conveyance (POC) - A privately owned automobile, aircraft, motorcycle, or other means of transportation used by the traveler on other than a "for hire" or rental basis. A privately owned conveyance could belong to the traveler, a family member, or a friend.
- (21) Receipt - A document provided by an individual or business which acknowledges that payment for services has been received. The receipt must contain enough detail to permit determination of allowable expense claims. Credit card receipts which do not sufficiently detail the expenses for which reimbursement is claimed must be accompanied by a bill or other document itemizing the expenses.
- (22) Recurring Travel Status - The term applied to individuals who are on travel status at least once in every 30 days.
- (23) Special Conveyance - Any method of transportation other than common carrier, Government-furnished vehicle, or privately owned vehicle, which requires specific authorization or approval, including conveyances rented commercially for less than 30 calendar days.
- (24) Taxable Travel Reimbursement - Funds advanced to the traveler for travel expenses which have not been returned or substantiated within a reasonable period. The Service may report such advances as taxable income on the employee's Form W-2. Other types of taxable travel reimbursements include subsistence for trips less than 24 hours with no lodging, and subsistence within the local commuting area.
- (25) Temporary Duty (TDY) - Authorized temporary assignment away from the traveler's official station to which official station the traveler will return upon completion of the assignment.
- (26) Temporary Duty Station - A location to which an employee is sent temporarily to perform official business. (Per diem allowances while on temporary duty are determined by the provisions covering the employee's commuting area.
- (27) Travel management Center (TMC) - A travel agency operating under GSA contract which provides transportation services to IRS and other Federal employees. Travelers should use the TMC most convenient to their office or post of duty.
- (28) Travel Status - The period an employee is away from home and official station for temporary duty outside the official station commuting area. The period begins with departure from home, official station, or other point, and ends with return to such a point.

Section 1.06 Abbreviations and Acronyms

- AMTRAK - National Railroad Passenger Corporation
- CONUS - Continental United States
- FTR - Federal Travel Regulations
- GSA - General Services Administration
- GTR - U. S. Government Transportation Request
- GTA - Government Transportation Account
- IRM - Internal Revenue Manual
- IRS - Internal Revenue Service
- M&IE - Meals and Incidental Expenses

NODT - National Office Directed Travel
OPM - Office of Personnel Management
POC - Privately Owned Conveyance
SATO - Scheduled Airlines Traffic Office
SF - Standard Form
TDY - Temporary Duty
TMC - Travel Management Center
WAE - When Actually Employed

Part 2. Travel Authorizations

Section 2.01 Authority

Officials with authority to direct travel must authorize or approve all travel and transportation expenses. Section 2.12 provides a list of the orders that delegate authority for travel-related authorization and approval.

Section 2.02 General Travel Order

The IRS has a General Travel Order (GTO) that authorizes Service personnel, under proper direction, to perform official travel. The GTO covers travel within the United States and its possessions. The GTO also covers travel to parts of Canada under certain conditions. Travel covered by the GTO does not require individual travel orders.

Section 2.03 Individual Authorizations

- A Travel Requiring Specific Authorization - Officials with authority to direct travel must specifically authorize any travel and transportation expenses not covered by the GTO. Travelers must receive authorization for certain expenses before the proposed travel date. The travel described in section 2.04 through 2.08 requires specific authorization.

- B Form 1321 - Use Form 1321, Authorization for Official Travel, to request specific authorization of foreign travel and invitational travel, as well as actual subsistence and transportation expenses. This form can be obtained from the website: <http://www.fin.irs.gov/sasd/cfost.htm> . In some instances, such as travel performed on short notice, written approval included on the reimbursement voucher serves as authorization.

- C Preparing the Authorization Form - The official directing the travel should prepare three copies of the authorization form. Distribute the original and two copies as follows:
 - (1) Signed original and one copy to the traveler who retains the original and submits one copy with the reimbursement voucher; and
 - (2) One copy to the originating office for its files.

Section 2.04 Invitational Travel

- A Definition - Invitational travel refers to travel performed by non-Federal Government employees who are acting in a capacity directly related to official activities of the IRS. Reimbursement for travel by non-Federal Government employees will be subject to the same regulations as travel by IRS employees.

- B Attendance at an Award Ceremony - Travel expenses will be reimbursed for one individual of the award recipient's choosing to attend a major award ceremony, such as a Presidential Award, an annual ceremony of the Service or major organizational component, or a prestigious honorary award sponsored by a non-governmental organization. The route of the guest's travel must be directly between the guest's residence and the site of the ceremony. In case of the award recipient who needs special assistance, reimbursement may be allowed for an additional individual.
- C Required Authorization - Use Form 1321, Authorization for Official Travel, to request invitational travel. Officials designated in Delegation Order No. 95, as revised, can authorize or approve invitational travel.

Section 2.05 National Office Directed Travel (NODT)

- A Definition - NODT refers to travel performed at the request of the National Office. Regional accounting offices will directly charge NODT expenses to the financial plan of the authorizing office. This will be done on the basis of manual travel vouchers (SF 1012) received, supported by a memorandum signed by an authorized approval official and providing all accounting data necessary. This information can also be input directly onto the Travel Reimbursement and Accounting System (TRAS).
- B Supporting Documentation - Authorizing officials entering into agreements to absorb the costs of NODT of regional employees will document the arrangement by a memorandum. The memorandum should be sent to the employee through appropriate management channels. The approval level shall be an official designated in Delegation Order No. 95, and the memorandum must contain the following data: employee name; Social Security number; travel period; total estimated travel cost; office code consisting of spending office and cost office; activity code consisting of Management Activity code (MAC); and appropriation fund code, TSM code (if applicable); and brief description of the purpose of the travel. The accounting data of office code, activity code and TSM, codes must be a valid acceptable code combination for the particular fiscal year as found in [IRM 1623, Financial Management Codes Handbook, Chapters 200 and 600](#).
- C Traveler Instructions - Authorizing officials should inform the traveler that airline tickets must be purchased with the use of an individual's government contractor-issued charge card. Employees who have not been issued a Diners Club card will make the procurement with an individual GTR. The fiscal data to be shown on the GTR is the office number, MAC, etc. as provided in the memorandum authorizing NODT. Travel expenses incurred for NODT will be claimed by preparing a travel voucher, SF 1012. The cost information to be shown for item 11 on the voucher will be taken from the memorandum authorizing NODT and the memorandum will be attached as supporting documentation. The travel voucher should be submitted to the approving official in the home office who ordinarily approves reimbursement vouchers for this individual. The voucher should be submitted to the approval official of the permanently assigned duty station and forwarded to the regional accounting section for processing. Travel vouchers received by accounting offices which have not been submitted in accordance with this procedure will be returned to the traveler for correction and resubmission.

Section 2.06 Travel to Attend Professional Meetings

- A Definition - Travel to attend professional meetings includes travel to meetings of scientific or professional societies; municipal, State, Federal, or international organizations; congresses and law enforcement or other groups to give or get information about the substantive or administrative activities of the Internal Revenue Service.

- B Required Authorization - An official designated in Delegation Order No. 47, as revised, must authorize or approve travel to attend professional meetings. Use Form 1321 to get authorization of travel to attend meetings. An authorized official's signature on the travel voucher indicates approval. An employee is not allowed to accept payment or reimbursement of travel expenses from any agencies or organizations.

- C Exceptions - The current General Travel Order covers travel, initiated by the Service or by acceptance of an invitation, to speaking engagements for the Taxpayer Assistance Program for providing information to help taxpayers comply with Internal Revenue law. This type of travel does not require special authorization. Employee Organization Meetings - Employees representing employee organizations may request reimbursement of travel expenses for travel requested in writing by the office which convened the meeting. The request must include the date, time, place, and purpose of the meeting in detail, conforming with the Office of Personnel Management's guidelines (Chapter 711, Federal Personnel Manual). The request must also certify that the meeting is in the primary interest of the United States, and authorize official time and travel for attendance. Attach a copy of the memorandum providing the request to the travel voucher.

Section 2.07 Travel of Personnel Detailed to the Internal Revenue Service

- A Definition - The travel regulations provided in this Handbook apply to travel performed by Government employees temporarily detailed to the IRS. The Service pays for the travel expenses.

- B Required Authorization - Use Form 1321, Authorization for Official Travel, to request authorization for travel of personnel detailed to the Service. The form must be signed by an official designated in Delegation Order No. 74, as revised.

Section 2.08 Foreign Travel

Definition - Foreign travel refers to travel outside the United States and its possessions.
Required Authorization - An official designated in Delegation Order No. 48, as revised, must authorize foreign travel (except for certain travel to Canada).

Section 2.09 Interview Travel

Travelers may be reimbursed for certain travel expenses incurred when interviewing for positions with the Federal Government. The guidelines for reimbursement are based on the current employment status (non-Federal or Federal) of the person to be interviewed.

Section 2.10 Indefinite Travel

The term "indefinite travel" will be used instead of "long term travel" or a "long term detail." The Energy Policy Act of 1992 (ACT) generally affects travelers who meet the following criteria:

- (1) Directed to travel away from home to a single location on official business.
- (2) If travel to a single location is realistically expected:
 - a) To last (and does in fact last) for one year or less, the travel is temporary in the absence of facts and circumstances indicating otherwise
 - b) To last for more than one year or there is no realistic expectation that the travel assignment will last a year or less, the travel assignment is considered to be indefinite, regardless of whether it actually exceeds one year
 - c) To last for one year or less, but at some later date the employment is realistically expected to exceed one year, that travel will be treated as temporary (in the absence of facts and circumstances indicating otherwise) until the date that the traveler's realistic expectations changes
- (3) Whose travel already exceeded one year and incurred costs or was reimbursed for costs after December 31, 1992.
- (4) Any employee on an indefinite travel assignment must be issued a Form 1321, "Authorization for Official Travel." A copy of the form is sent to the Beckley Finance Center that is processing the employee's travel vouchers. Also, a copy of the Form 1321 must be attached to each voucher that an employee submits. Employees using the Travel Reimbursement & Accounting System (TRAS) must submit hard copy versions of the Form 1321 to the Beckley Finance Center that is processing their travel vouchers prior to filing the first voucher. If an indefinite travel assignment has been completed and the employee meets the criteria listed above, a Form 1321 must be sent to the Beckley Finance Center that processed their travel vouchers. The "Authorization Number" on the Form 1321 is provided by the organization that has authorized the travel assignment. This authorization number must also be noted on the Travel Voucher SF-1012 in block six. If another office is paying for the travel, this fact must be noted on the Form 1321. In addition the following statement must be included on the Form 1321 in the block labeled "Location of Temporary Duty Assignment."

"THIS IS AN INDEFINITE TRAVEL ASSIGNMENT, ALL TRAVEL EXPENSES ARE TAXABLE INCOME."

- (5) Travel vouchers submitted without a copy of the Form 1321 attached will be returned unpaid.

Section 2.11 Official IRS Representation at Funerals

- A IRS may only authorize travel at government expense which is for official business essential to the purposes of the government and for accomplishment of the agency's mission. Attendance at a funeral is not normally considered official business for which IRS pays an employee's travel expenses. There are situations where the attendance by an official IRS representative at a funeral may be considered important to the mission of the agency and where an appropriate representative would be unable to attend without the travel being authorized at government expense.

- B Where the Commissioner or the delegate determines that there are circumstances relating to significant activities of IRS that justifies the designation of an employee as an official IRS representative to attend a funeral, IRS may reimburse the travel expenses of the employee.

- C The Commissioner or delegate, in his or her discretion, may consider that an IRS representative at a funeral would serve the governmental purposes of sustaining employee morale and reinforcing to employees and others the significance of the deceased to IRS. Before an employee is authorized to travel to a funeral as the official IRS representative, the matter must be reviewed and authorized at an appropriate level of IRS. The approval for an official IRS representative at a funeral will be limited to one employee. The travel is charged to the budget of the employee who is designated as the official IRS representative.

- D This type of travel is limited to the United States and its possessions. Approval for this type of travel must be documented on Form 1321, "Authorization for Official Travel." In the box "Location of Temporary Duty Assignment" include the following statement: "IRS representative at funeral of (name of deceased)." The Form 1321 must be attached to the voucher when it is submitted for payment.

Section 2.12 Delegation Orders of Interest in Connection with Travel

- A 9 - Use of Government Owned or Leased Automobiles Note: This Del has been rescinded.

- B 25 - Reimbursement for Actual Subsistence, Certain Emergency Travel Situations or Temporary Relocation

- C 39 - Tours of Duty and Overtime

- D 47 - Authority to Authorize or Approve Attendance at Meetings at Government Expense

- E 48 - Foreign Travel

- F 74 - Travel of Personnel Detailed to the Internal Revenue Service

- G 92 - Delegation of Authority in Training and Development Matters

- H 95 - Authority to Authorize or Approve Travel, Travel Advances, Transportation Services, and to Approve Travel Vouchers
- I 168 - Reimbursement for Non-Workday Travel by Internal Audit Employees Between Temporary and Permanent Duty Stations
- J 189 - Authority to Authorize Travel Not at Government Expense

*See IRM 1229 Handbook of Delegation Orders, for current revision numbers and effective dates of the Delegation Orders listed.

Section 2.13 Current General Travel Order

- A General Travel Order No.2 - Effective January 1, 1991, and until such time as modification or change is necessary, all officers and employees of the Internal Revenue Service, when properly directed, are authorized to perform official travel and be reimbursed therefore as provided in the Federal Travel Regulations, as amended, and in the administrative regulations of the Internal Revenue Service. This authorization includes:
 - (1) Travel expenses incident to attendance at a United States Court, or an appearance before a United States Magistrate, pursuant to a subpoena or a request, as a witness on behalf of the United States in cases involving the Internal Revenue Service; and
 - (2) Travel expenses in connection with training, when the delegated official has determined that transportation and/or per diem are necessary expenses.
 - (3) Officers and employees are authorized to use available Government owned automobiles to perform official travel. While performing official travel, reimbursement for subsistence expenses will be allowed at the per diem rates prescribed in IRM 1763, Travel Handbook. (Reimbursement on the basis of actual expenses is not covered by this travel order.) Officers and employees of the Internal Revenue Service are authorized to perform official travel within the United States and its possessions, and between points located herein. This authorization does not cover travel expenses incurred incident to a change in post of duty or attendance at meetings of private organizations or of professional societies.
 - (4) Claims for reimbursement and transportation covered by General Travel Order (GTO) No. 2 must reflect GTO No. 2 in block 6, on Travel Voucher, Standard Form 1012, and under "Fiscal Data-Auth. & Date:" on Government Transportation Request, Standard Form 1169.
 - (5) Travel expenses properly incurred under this authorization will be payable from the applicable appropriations of the Internal Revenue Service.
 - (6) General Travel Order No. 1, dated October 1, 1978, is superseded.

Part 3. Sources of Funds

Section 3.01 Travel Advances

Any employee traveling on official business may receive an advance of funds to cover allowable travel expenses. A supervisor or designated official must approve all requests for travel advances.

Section 3.02 Allowable Expenses

Allowable travel expenses include per diem or actual subsistence expenses, mileage for use of a privately owned conveyance or other transportation expenses, and miscellaneous reimbursable expenses. Miscellaneous expenses may include lien filing or release fees, but employees cannot request a travel advance solely for payment of those fees. Employees who incur travel expenses in addition to lien filing or release fees may get an advance that is large enough to cover both the fees and any other travel expenses. Travelers may receive an advance for cash payments for eligible travel expenses that cannot be paid for by use of a Government Request (GTR) or charge card.

Section 3.03 Application for Advance

A Requesting an Advance

- (1) Generally, an advance should cover a single trip or not more than 30 days of travel, except for recurring travelers or unusual circumstances (i.e. trips longer than 30 days). An increase can be requested later if the trip lasts longer. Travelers may request an advance of funds by submitting SF 1038, Application and Account for Advance of Funds. On the advance form, (SF 1038), include the following statement: "SUBMITTED IN COMPLIANCE WITH THE FAMILY SUPPORT ACT OF 1988". Travelers must submit the SF 1038 through supervisory channels to an official authorized to direct travel and approve advances of funds. Where available, TRAS (Travel Reimbursement and Accounting System) may be used for the application and approval of travel advances. When requesting the advance, the traveler should enter the balance due the Government from any previous advance(s) for the same purpose (type of travel). The purpose may be either temporary duty travel (both regular and training) or permanent change in station (relocation allowances).
- (2) The Beckley Finance Center should receive the completed SF 1038 at least two weeks before the traveler begins travel or incurs any expense, to allow enough time for processing the application and issuing the check. This may vary across Business Operating Division. Travelers should only request an advance for travel expenses that they expect to incur in the near future.

- #### **B Approval of the Advance Request -**
- The official who directs the travel and approves the reimbursement voucher usually approves the advance. Refer to Delegation Order No. 95, as revised, for a list of individuals authorized to approve travel advances. However, officials at a lower level may approve advances for actual expense travel. See Delegation Order No.25, as revised.

- C Getting an Advance from Imprest Funds - Employees may get an advance up to \$500 from imprest funds as prescribed in IRM 1724, Imprest Funds Handbook, Chapter 500. However, under limited emergency conditions, officials may authorize an advance up to \$1,000. If the advance from the imprest fund is not adequate for the employee's expected travel expenses, the traveler may request an additional advance through normal travel advance procedures described in 313:(1)-(3).

Section 3.04 Amount of Advance

- A Calculating the Amount of the Advance - The traveler should base the amount of the advance on such factors as the nature and duration of the planned travel and whether the employee has the Government Contractor-Issued charge card. The advance should not exceed the traveler's expected travel expenses. The amount of the advance should be calculated by multiplying the number of days in travel status by the expected per diem rate or maximum daily actual expense rate, as applicable and adding any mileage allowances for use of privately-owned conveyances and transportation costs that the traveler may pay in cash. The total amount requested should be a multiple of \$5, rounding to the nearest \$5 if necessary. The supervisor who reviews the application for an advance must determine that the amount requested is not greater than the amount required to perform the planned travel. The objective is to reduce and maintain at significantly lower dollar levels funds invested in travel advances.
- B Minimum Amount of Advance - The advance request should be for at least \$50. An amount less than \$50 is allowable if refusal of an advance would create a hardship.
- C Advances for Travelers in Continuous Travel - Employees in a continuous travel status should consider the time lag between the end of the voucher period and receipt of the check by the traveler when requesting an advance. For example, an employee in a continuous travel status might request an initial advance for a 60-day period, covering a 30-day voucher period plus 30 days for processing the voucher and issuing the check. Thereafter, an advance for a 30-day period should be considered sufficient.

Section 3.05 Advance to Employee of Another Region

When employees request an advance from one Fiscal Management Office and submit the liquidating travel voucher to a second Fiscal Management Office, the employees must identify the second Fiscal Management Office in the space below Section 3, "Name", on SF 1038, Application and Account for Advance of Funds. The Fiscal Management Office processing the voucher becomes accountable for the advance, as prescribed in IRM 1717, Administrative Accounting Handbook. The employee will submit a voucher to the region paying for the travel to account for such an advance and liquidate any excess amount, as provided.

Section 3.06 Liquidation of Advance

- A Submitting a Travel Voucher - The employee must submit a travel voucher and liquidate the entire outstanding advance within either 15 work days after completion of travel or by the end of the voucher period. This means that if your travel lasts two or more months, you must submit one for each month. Be sure to show travel advance information correctly on each voucher. If there are no specific plans for further travel, repay the advance by submitting a travel voucher and attach a personal check or money order to the front of the voucher to assure it will not be overlooked during processing. Keep a copy of each approved SF 1038 and each approved 1012, in case there should be a need to do a reconciliation of your travel account. The traveler may want to keep these copies for three years. Travelers must repay the full amount of the advance immediately if the travel is canceled or postponed. A traveler must not use advanced funds for personal use. It is the supervisor's responsibility to ensure that the traveler repays the Fiscal Management Office promptly.
- B Recovery of Overdue Advances - A travel advance represents an indebtedness to the Government by the employee, and is subject to return upon demand by the Fiscal Management Office. If necessary, the Fiscal Management Office may recover such amounts by offset of salary due the employee, deduction from any money owed or credited to the employee, or by other legal means. Carefully review your travel advance account statement as soon as you receive it. If there should be a discrepancy between the travel advance account statement and your records; in most cases, you will be able to reconcile the difference yourself. For example, you may have submitted a voucher and/or personal check or money order that has not yet reached, or been processed through the Accounting System. If you cannot reconcile the difference, you may request help. Do this through your manager. You will need to furnish copies of the pertinent forms or other documents. In most cases, assistance will be available at your local office. If there is an indication that your advance is overdue, or may soon become overdue, take prompt action to repay the advance in order to discontinue its overdue status and to avoid it becoming taxable. Regardless whether your advance has already become taxable, the advance must still be repaid. An overdue advance which has become taxable should be repaid promptly to discontinue its overdue status, even though the taxability cannot be reversed by repaying the advance. If you have evidence that some error has been made and that there is justification for reversing the taxability, you should bring this to your manager's attention as soon as possible. You should also be aware that non-issuance or non-receipt of the statement does not remove the responsibility of a traveler to track, substantiate, and repay an advance according to the travel and tax regulations. To avoid such extreme measures, supervisors will help the Fiscal Management Office collect overdue advances. The Service may report travel advances that remain outstanding as taxable income on the employee's W-2 as required by the Family Support Act of 1988 and amendments to the Income Tax Regulations (26 CFR part 1) and the Employment Tax Regulations (26 CFR part 31). The amount reported as taxable income is the portion of the outstanding advance that is greater than the substantiated expenses.
- C Employees Transferring to Another Office - An employee transferring to another office must repay any outstanding advance balance before the effective date of transfer, unless the employee has made other arrangements with the Fiscal Management Office. The supervisor of the office from which the employee transfers is responsible for ensuring such repayment. If the transfer is to a different region, the employee must repay the advance to the losing region and get an advance from the gaining region if necessary. If there is not enough time for this procedure, or if some other compelling circumstance exists, a transferring employee may keep an advance, or receive an advance from the losing region. In such circumstances, the losing supervisor will make the necessary arrangements with the Beckley Finance Center and will notify the supervisor of the

gaining office. Advances follow the employee automatically under AFS (Automated Financial System).

- D Employees Separating from the Service - An employee separating from the Service, including transfer to another agency, must repay any outstanding advance balance before receipt of the final salary check. The employee's supervisor will notify (in writing) the agent responsible for local pay check distribution to hold the employee's final salary check. This procedure also applies for separating employees that receive their check by mail or electronic funds transfer (EFT) directly into their bank account.

- E If you are a "recurring traveler" (one who travels on official business every month), you may retain all or part of the travel advance, with the amount based on specific travel planned to take place during the ensuing month, provided that , you submit a voucher promptly every month; your manager approves the retention of the advance and its amount; and you repay all or part of the advance promptly whenever all or part of the advance will not be needed for specific travel planned to take place within the ensuing month.

Section 3.07 Government Contractor-Issued Charge Cards

- A Purpose of the Charge Card Program - The purpose of the charge card program is to provide General Services Administration (GSA) authorized charge cards for frequent travelers to enable the Service to achieve the following cash and resource management objectives:
 - (1) Reduce and maintain at significantly lower dollar levels funds invested in travel advances
 - (2) Provide better control of unused common carrier tickets
 - (3) Reduce the use of GTRs to save the administrative costs associated with GTR processing

- B Eligibility for the Charge Card Program - All frequent travelers are eligible for participation in the Charge Card Program. The Service defines a frequent traveler as an employee who expects to travel at least twice a year.

- C Charge Card Program Requirements - Under the Charge Card Program, travelers shall continue to fully follow all travel requirements. Supervisors must still authorize the travel. Use of the charge card does not relieve the employee of prudent travel practices and observance of rules governing official travel as set forth in this Handbook and applicable travel directives.

- D Responsibilities for Administration of the Charge Card Program
 - (1) The Director of the Agencywide Share Services shall designate a Service wide Program Coordinators to administer the program. The Program Coordinator will answer any questions travelers might have about the credit card. The Program Coordinator may decentralize administration of the program to business operating divisions.

- (2) The Office of Travel management & Relocation will synchronize the billing cycles for the charge card and processing cycles for timely filed travel vouchers to enable travelers to promptly pay their charge card bills.
- (3) Each head of office will achieve the cash and resource management objectives by increasing the use of charge cards by frequent travelers to pay major travel expenses. The Service mandates the use of these charge cards for non-bargaining employees. Supervisors should aggressively promote their issuance and use.
- (4) The supervisor will identify employees eligible to participate in the Charge Card Program.

Section 3.08 Using the Charge Card

- A Expenses Incurred for Official Travel - Travelers will use charge cards issued under the Charge Card Program for expenses incurred for officially authorized Government travel. The employee will use the charge card to pay for official travel expenses to the maximum extent possible, thereby reducing the need for travel advances. The traveler may only use the card for expenses which are official travel expenses. Travelers cannot use the card for expenses which are primarily personal.
- B Getting Passenger Transportation Services - The employee is responsible for using the charge card to obtain passenger transportation services according to the provisions of this Handbook.
 - (1) The traveler will present the charge card to the transportation carrier, Scheduled Airlines Traffic Office (SATO), or Travel Management Center (TMC) operated under GSA contract, as payment for transportation services (including services by carriers under contract to GSA). The traveler cannot use the charge card to buy travel services from travel agencies who are not under contract to GSA.
 - (2) If the employee does not personally pick up the tickets and present the charge card, the travel facility may require the traveler to complete a signature-on-file form. The travel facility uses this form to authorize the charge to the employee's charge card account.
 - (3) Employees without charge cards will continue to follow current passenger ticket procurement procedures as described in this Handbook.

Section 3.09 Government Transportation Requests (GTRs)

- A Using the GTR - U.S. Government Transportation Request (GTR), SF 1169, is only for official transportation and transportation services provided by common carrier: air, bus, rail, or vessel. In addition, travelers must use GTRs for charter services from an air or bus carrier. The terms of the charter must be in writing and signed by both the carrier and the IRS representative. Travelers should not use GTRs in the following situations.
 - (1) For transportation services costing \$10 or less, excluding Federal transportation tax, or excess baggage charges costing \$15 or less for each leg of a trip, within the U.S., unless special circumstances justify otherwise.
 - (2) For taxicabs, airport limousines, intra-city buses, rental vehicles, or toll road bridge charges

- B Using GTRs for Personal Travel - Travelers may only use a GTR to cover services related to the performance of official business. At the time the traveler submits a GTR to a carrier, the traveler must pay cash for any additional services desired for personal reasons. A traveler may use GTRs for returning to the official station over weekends or holidays only when such return is to the advantage of the Government.

Section 3.10 Issuance of the GTR

- A Issuing Officers - GTRs are valid only when completed and signed by the issuing officer. In some cases, the issuing officer may also be the traveler. The issuing officer must initial any erasures or alterations affecting the validity for payment. When including employees outside the traveler's office, division, or activity, the issuing officer should issue separate GTRs.
- B Memorandum Copy - The memorandum copy of the GTR must clearly and legibly show all information that appears on the GTR at the time of issue to the carrier. The traveler should submit the memorandum copy to the Fiscal Management Office with the travel voucher for the month of GTR issue. Travelers returning during a later month, should include the statement "GTR attached to prior voucher", showing the month, in the GTR information section of the voucher. Travelers failing to travel during the month, should prepare a voucher to submit with the memorandum copy on the first workday of the following month.
 - (1) If the memorandum copy of the GTR is lost or misplaced, the traveler must report the issuance of the request and explain the reason for the absence of the memorandum copy. This explanation should appear on the face of the voucher, in the space for reporting the issuance of transportation requests.
 - (2) When transferring a GTR from an employee of one region to an employee of another region, the issuing officer should change the billing office address at the top of the form to that of the employee using the GTR. The transferring employee should report the transfer in the GTR space on the face of the travel voucher, identifying the recipient by name, office, and region. The recipient should report on the issuance of the GTR on a voucher and identify the transferring employee.
- C Spoiled GTRs - When the GTR is spoiled in preparation or otherwise prepared but not used, the issuing officer should print "canceled" across the face (both original and memorandum copy). The issuing officer should send the spoiled GTR to the proper Fiscal Management Office with an explanation.
- D Change in Transportation Services - When travelers receive a ticket for transportation or services of a different type or a lower value than that specified in the GTR, they must record the services actually received on the back of the GTR and sign it. If the GTR is not available, the traveler must report the circumstances to the Fiscal Management Office or submit SF 1173, Report of Change in Passenger Transportation Services. If possible, the traveler should get written acknowledgement of the change from the carrier's agent providing the service and submit it with the report to the Fiscal Management Office. If travelers have tickets supporting the change, they do not need to provide an acknowledgement. Travelers should submit the traveler's report, carrier agent's acknowledgement, and any unused tickets, to the Fiscal Management Office with either a memorandum or the related travel voucher. The traveler is responsible for any losses

resulting from failure to report differences between services received and those authorized. The traveler should not try to get refunds for such differences from the carrier. The Fiscal Management Office is responsible for getting refunds from the carrier for differences between services received and services authorized.

- E Identification of the Carrier - The issuing agent should specifically name the carrier expected to provide transportation services on the GTR. Travelers using GTRs for a carrier other than the one recorded on the face of the GTR, must include the name of the honoring carrier, the services actually received, the reason for the change and the date on the back of the GTR. Travelers must also sign the noted changes.
- F Stop-Overs - When a traveler must make one or more official stops, a through ticket with stop-over privileges can usually result in a savings to the Government. Travelers only need to prepare one GTR, listing each stop-over, for a ticket with stop-over privileges.
- G Rail Transportation - Travelers should get tickets for rail transportation and related accommodations with a single GTR. When it is necessary to issue separate GTRs, the GTR covering the accommodations should be made out to the rail carrier. If a traveler receives a ticket covering accommodations without assigned space, it is the responsibility of the traveler to get an actual space assignment as soon as possible.
 - (1) Under certain circumstances, ticket agents will issue travelers an "Accommodation Authority" form covering accommodations authorized by the GTR. The conductor on the train will accept this form for accommodation. Travelers should record any differences between services received and services authorized on the form. Travelers must sign the noted change in service.
 - (2) When a traveler offers a GTR to the conductor after boarding a train instead of to a ticket agent, the GTR must cover the total distance traveled. The traveler will record the circumstances on the back of the GTR over the traveler's signature and the signature of the rail conductor. A ticket agent at a point en route will then issue tickets covering the entire travel. When a traveler presents a GTR on a train for accommodations only, the conductor will accept it and will not issue tickets. When a traveler issues a GTR directly to an inter-city bus driver, the driver will either honor the request to the destination or arrange for its exchange at a point en route for tickets covering the entire distance traveled.

Section 3.11 Lost or Stolen GTRs

- A Safekeeping Transportation Documents - Employees who have custody of GTRs, tickets, transportation documents received in exchange for transportation requests, or other procuring instruments are responsible for their safekeeping. Employees are also accountable for any amounts that the Government has to pay because of the employee's fraud, negligence, or improper use of the GTRs or other procuring instrument. Employees having custody of tickets or other transportation documents shall put a statement on the travel voucher that they have attached all unused tickets to the voucher. Chapter (10)00 of IRM1(15)89, Mail and Transportation Management Handbook contains regulations governing the maintenance and supply of transportation requests.
- B Lost or Stolen GTRs - When GTRs are lost or stolen, the employee who received the GTR must report the loss immediately as follows.

- (1) Send a written report with a complete statement of the facts to the Fiscal Management Office through the employee's operating office.
 - (2) Notify the named carrier and other local carriers if the lost or stolen GTR specified the carrier and requested service. Confirm the notification to the carrier in writing, and promptly send a copy to the Fiscal Management Office.
- C Recovered GTRs - Travelers cannot use GTRs previously reported lost or stolen. Travelers must mark all recovered GTRs, whether blank or completed, "Canceled". Travelers must send both the original and memorandum copies of the GTR with a memorandum of explanation to the Fiscal Management Office.

Section 3.12 Charge Card Program

- A General - GSA has contracted with the Citibank for the issuance and maintenance of charge cards. Federal travelers may use the charge cards to cover transportation, subsistence, and other allowable expenses. More than 3,500,000 establishments worldwide accept the Citibank Master card. Employees should use the card whenever possible, for all airline, hotel, restaurant and other expenses. The Citibank travel card is not to be used for personal purposes.
- B Benefits to the Traveler - The GSA charge cards issued by Citibank provide the benefits described in this paragraph to IRS frequent travelers who use these cards for major travel expenses:
- (1) The program automatically provides up to \$200,000 door-to-door travel accident insurance free of charge when travelers buy common carrier tickets with the centrally billed account or the charge card.
 - (2) The program automatically provides up to \$1,250 carry-on baggage insurance and up to \$500 checked baggage insurance, in excess of the carrier's coverage when travelers buy common carrier tickets with the centrally billed account or the charge card. Travelers should file baggage claims for insurance with the carrier before leaving the terminal.
 - (3) Transportation tickets bought with a Government credit card qualify for Government rates. Travelers do not need to have a GTR to get Government rates. Travelers may use the charge card and avoid penalties for using cash to buy tickets costing more than \$100. The prefix 5568 on the card will guarantee contract fares.
 - (4) Travelers have assurance that they have adequate funds while in a travel status. Travelers avoid the need to have business travel costs charged to "personal" credit card limits.
 - (5) The program does place a preset credit limit on cards in the amount of \$ 25,000.
 - (6) Citibank does not charge an annual membership fee for the issuance of the charge card.
 - (7) Citibank will assess interest or late payment charges on an employee's charge card account.
 - (8) Citibank will not conduct a credit investigation with the opening and issuance of the charge card. However, Citibank has the sole discretion to request a credit report for any cancel cards or reinstatements.

- C Employees' Responsibilities - The employee is responsible for following the procedures related to the Charge Card Program described in the paragraphs below. Employees must follow current procedures for authorization and reimbursement for travel.
- (1) Employees should use charge cards for purchase of common carrier transportation, lodging, meals, automobile rentals, and other major travel related expenses away from the official station/post of duty, whenever possible.
 - (2) Upon completion of travel, employees must file a travel reimbursement voucher for allowable expenses promptly to ensure that the reimbursement claim will coincide with the charge card billing.
 - (3) Employees are responsible for lost, unused or downgraded tickets bought with the credit card. Employees must submit a lost ticket application and are also responsible for returning unused or partially used tickets to the source of procurement. (See paragraph 6.)
 - (4) Citibank bills employees who must pay Citibank in a timely manner for all charges incurred. The employee is liable for all charges. The Service will not reimburse employees above maximum levels prescribed by law. Employees must notify Citibank when they cannot pay the billed amounts. Cardholders are liable for all Citibank charges and are expected to pay Citibank directly in full. Section 206 of Executive Order 11222 and Office of Personnel Management Regulations, 5 CFR 735.207 state Government employees must pay their bills on time.
 - (5) Cardholders should clearly mark travel vouchers as "credit card vouchers." If employees use the charge card to purchase common carrier transportation, they should write "credit card" in the space where a GTR number would normally appear. On the top of the face of the voucher, the employee should show the total amount claimed, minus the cost of transportation bought with a credit card. The traveler should include the amount of the ticket for reimbursement on the reverse of the voucher. Possession of the card does not exempt the holder from using government contract carriers or Federal Travel Management Centers.
 - (6) Employees must return the card to their Citibank Program Coordinator when their employment ends. Employees transferred within the IRS may retain their card, however, they must notify the gaining Citibank Program Coordinator of their transfer when reporting for duty.
- D Safeguarding the Charge Card - Employees are responsible for following the procedures described in this paragraph for safeguarding the charge card.
- (1) Employees must exercise the same care and responsibility for the security of the card and number as they would with a personal charge card.
 - (2) An administrative officer, supervisor, or secretary shall NOT store charge cards for employees.
 - (3) Employees should exercise caution in giving the card number to another employee to arrange travel for them.
 - (4) Employees should black out the charge card number from any receipts submitted with the travel vouchers.
- E Monthly Contractor Billings and Payment.
- (1) Employees will receive a monthly billing statement from Citibank at their home address. Citibank will issue a statement when employees incur expenses or make payments to the account.

- (2) Citibank will not assess interest or late charges. Payment in full for the amount billed are due and payable by the employee directly to the Citibank. Employees may not make extended or partial payments. If an employee disputes a charge, the employee can deduct the charge from the amount due, but must pay the remaining balance in full.
- (3) If a disputed charge appears on the statement, it is the employee's responsibility to contact Citibank to resolve the dispute. Citibank will need the following information:
 - a) Employee's name and account number
 - b) Reference number of the disputed charge (listed on the statement)
 - c) Establishment where the charge was incurred
 - d) Amount of charge
 - e) Statement of the problem concerning disputed charge(s)

F Unused and Lost Tickets.

- (1) Travelers not using all or part of an airplane ticket should return the unused coupons to the source of purchase and get a refund credit. Retain the receipt until the appropriate credit appears on the Citibank statement. The employee shall not submit the unused tickets bought with the charge card with the travel voucher. The traveler must not include the cost of the unused tickets for reimbursement.
- (2) If a charge for the tickets appears on the Citibank statement, but the credit does not, immediate credit should be recorded as follows:
 - a) Subtract the amount of the charge from your payment; and
 - b) Send a copy of the credit ticket, along with your name and account number and statement that credit was not reflected on bill.
- (3) Citibank will check the account and take whatever steps are necessary to get the credit. Citibank will advise the employee of the final resolution.
- (4) For lost airline tickets, follow the same procedures described in this section for unused tickets. In addition, file a Lost Ticket Application (available from your travel agency, SATO, or airline representative) with the carrier and send a photocopy to . Do not submit the Lost Ticket Application with the travel voucher and do not include it as an item for reimbursement.

G Lost or Stolen Cards

- (1) Employees should report lost or stolen Citibank cards immediately.
- (2) Employees are not liable for any fraudulent charges for lost or stolen cards, provided they notify Citibank promptly. Employees should review any charges considered fraudulent and complete an Affidavit of Forgery stating they did not make the charges. Employees are responsible for all charges if they refuse to sign the affidavit.
- (3) Citibank will arrange to have a replacement card to the employee within 24 hours, call.

H Charge Card Renewal - Charge cards are valid for two years. Citibank will send Projected Renewal Reports to Coordinators that list all employee accounts that will expire within the current three month period.

I Financial Obligations and Liability for the Charge Card Employee

- (1) Employees are liable for all billed charges except fraudulent charges for lost or stolen charge cards they reported promptly.
Government employees must pay their just financial obligations in a proper and a timely manner according to IRM regulations.
 - (2) Government - The Government will assume no liability for charges incurred on employee charge cards, nor will the Government be liable for lost or stolen charge cards issued to employees.
- J Cancellation and Changes - Citibank may not cancel any charge card without prior consultation with and concurrence of the Program Coordinator.
- (1) When an employee resigns, retires, or transfers to another Government agency, the employee must return the credit card to the Program Coordinator. The Coordinator will immediately notify Citibank by phone to cancel the account and return the card by mail.
 - (2) To ensure uninterrupted service, employees changing their billing address should notify Citibank immediately.
 - (3) When an employee relocates to another region, the employee will contact the Citibank Coordinator of the "gaining" region. The Coordinator will complete the Account Transfer Notice and forward the Notice to Citibank. Citibank will transfer the cardholder to the Corporate Account of the gaining region.

Section 3.13 SF 1169 - U.S. Government Transportation Request

- A Preparation of the GTR - The traveler should complete the GTR by entering the specific information required below. Each number below corresponds to a numbered section on SF 1169, U.S. Government Transportation Request.
- B Fiscal Data - The issuing officer should complete this section according to the format shown. For specific codes, see IRM 1623, Financial Management Codes Handbook. Travelers should consult their administrative officer or designated official for help in coding. Travelers attending training courses should also consult the training coordinator for codes used in (4) and (5), below.
- (1) FY (Fiscal Year) - Enter the last digit of the fiscal year during which the travel will begin.
 - (2) TC (Transaction Code) - Leave blank. This is for Fiscal Management Use Only.
 - (3) Office - Enter the last two digits of the applicable Office Code. For example, enter "10" for the Boston District.
 - (4) ACTY (Activity) - Enter the applicable two-digit Activity Code. For example, enter "31" for the Examination Activity.
 - (5) PC (Purpose Code) - Enter the letter for the applicable Travel Purpose Code. For example, enter "G" for General Travel.
 - (6) Trng. Prog. (Training Program) - Enter the five digit code provided by the Training Coordinator.
 - (7) Auth. & Date (Authorization and Date) - Enter General Travel Order, or other travel authorization number, and date.

- C Place and Date of Issue - This box refers to the place and date of issue of the GTR, not the ticket or transportation service involved.
- D Issuing Government Officer (Signature and office) - The GTR provides for the Issuing Government Officer's signature, office, division, or branch. The issuing officer must sign the request before the traveler can use the document.
- E Traveler - Type or print the traveler's name, do NOT sign in script.
- F Others (NO.) - Enter the number of persons (in addition to the traveler) for whom transportation and accommodations are being requested. The number of persons should include all travelers regardless of whether seating or other accommodations are authorized. Enter the names of other employees covered in the blank space on the top of the back of the memorandum copy. When the transportation request is to cover only one person, enter the word "No" in box 5.
- G Dependent Travel - Children (Names and Ages) - If the spouse is to accompany the traveler, check the SPOUSE block and print the spouse's name. List the names and ages of any dependent children who will accompany the traveler in the blank space provided. For example, list the names and use "8-5-4-1 (free)" or "8-5-4-1 (seat)" next to the child's name to show the ages of four children ages 8, 5, 4 and 1. "(free)" or "(seat)" shows whether a seat ticket is authorized for the child under 2 years of age. Use the ages of children as of the date of departure from first point of travel. Use of a GTR for dependent travel should only be used for relocation or threatened law enforcement officials.
- H Special Accommodations and Requirements - Enter the exact quantity and type of accommodations required. For each type of accommodation, list the starting and ending points. For rail travel, identify the type of accommodation authorized: parlor car seat, roomette, etc. For steamship travel list the name of the vessel, sailing date, and the number of the assigned stateroom, or, when using less than the full room capacity, the number of the bed or berth. If the available accommodation for the class desired is not known when the GTR is issued, enter the words "lowest available accommodation." Before surrendering transportation requests to the carrier, travelers must enter the following certification in the CONTINUATION OF SERVICES REQUIRED box on the reverse of the GTR, over their signature:
- "I certify that berth - - - -, stateroom No. - - - -, on SS - - - -, date of sailing - - - -, was furnished as the lowest available accommodation at time reservation was made."
- The provisions of the "Special Accommodations and Requirements" section do not authorize travelers to obligate the U.S. Government to pay for services greater than those allowed by law or pertinent administrative regulations. Where use of a stateroom on a lake, river, or coastwise steamship involves a separate charge, enter the specific value of the authorized room in the SPECIAL ACCOMMODATIONS AND REQUIREMENTS box. Also enter any special fares or charges, such as Group Fare--Commercial Air Movement (GF CAM), Charter, Contract, Discover America Fare, etc., followed by any pertinent movement, charter, or contract number. On a GTR issued for the U.S. domestic portion of any international journey, enter "Conj/intl travel".
- I Carrier or Agent Tendered To - Enter name of the carrier that is to honor the GTR. When presenting the GTR to a carrier or agent other than the one shown in box 8, issuing officers or travelers shall endorse the request to the second carrier or agent by entering

the words: "Endorsed to (carrier/agent) for ticket issuance" in the SERVICE FURNISHED IF OTHER THAN REQUESTED box on the reverse, over the signature.

- J Cities - Enter the name of the city and State or point from which transportation and/or accommodations are to be furnished in the FROM box. Enter the cities and States or points to which such services are to be furnished in the TO boxes. The traveler should use the city/airport codes for air travel when the codes are known. For example, for a round trip authorized from Duluth to Gulfport and return, enter as follows: "From" - DLH "To" - GPT "To" - DLH. If the city/airport codes are unknown the traveler should enter the name of the city and use the Postal Service two-letter codes for State and Province abbreviations.

- K Stopover Auth - Enter "Yes" beside the cities at which stopovers are authorized, and "No" for all others.

- L Carrier and Class of Service - Enter the initials or code name of each carrier and the name or officially-identified code for the class of service authorized to each listed city or point as follows.
 - (1) Air travel - Indicate jet first class, standard class, propeller first class, jet coach, jet economy, jet night coach, charter, or other class
 - (2) Rail travel - Indicate first, second, coach, or other class
 - (3) Bus travel - Indicate first class, second, coach, or other class
 - (4) Steamship - Indicate first, second, cabin, tourist, or other class

- M Excess Baggage Authorized - Enter the exact weight and number of pieces of excess baggage authorized to be transported for each leg of the trip in the WEIGHT and PIECES columns respectively. If the exact weight or number of pieces is unknown, show the maximum excess authorized. If excess baggage is not authorized, enter the word "None" in the WEIGHT AND PIECES columns opposite the respective city or point entered in the TO box. On a GTR issued to pay for excess baggage only, complete the request as described in this subsection, but enter the words "Excess baggage only" in the SPECIAL ACCOMMODATIONS AND REQUIREMENTS box.

- N If the GTR is for transportation services requested and funded by the National Office, enter Office Code 0*98 (* indicates region), and the Activity Code of the Assistant Commissioner concerned in the respective boxes numbered. In addition, enter "NODT" in the Fiscal Data section of the GTR. If local procedures do not require preparation of an individual GTR, enter this information on the traveler's copy of the airline ticket for submission with the travel voucher.

Part 4. Performance of Travel

Section 4.01 General

- A Scheduling Travel - Employees should travel within regularly-scheduled work hours whenever possible. Since, however, employees are expected to travel as quickly as they

would if traveling on personal business, they may have to travel on non-workdays. Travelers completing their duties immediately preceding a weekend shall not delay returning to their official station to increase their entitlement to per diem.

- B Information About Travel - The OAG Official Traveler contains schedules and fares for contract carriers, and hotel/motel and car rental discount rate information. It also includes other information about Government travel.

- C Exemption from Hotel/Motel Occupancy Taxes - Employees should refer to the OAG Official Traveler for information about exemption from hotel/motel occupancy taxes. The directory lists the areas that honor tax exemption certificates for hotel/motel accommodations and explains how to get the certificates for each.
 - (1) Government employees are exempt from state or local occupancy taxes only when the state or locality grants the exemption and has provided specific methods for getting exemption certificates.
 - (2) Employees must not claim exemption from taxes at a hotel after learning that exemption is not available.
 - (3) When a traveler receives per diem (or actual expense reimbursement) to pay expenses incurred for official business travel, lodging costs paid during such travel are considered to be paid by the traveler, and not paid by the Government. Travelers are not, therefore, entitled to the Government's exemption from occupancy taxes.

- D Selecting the Method of Transportation - Travel shall be by the method of transportation which will result in the greatest advantage to the Government. Employees should use the quickest means of transportation practical, commensurate with the nature and purpose of their duties. Consider energy conservation and the total cost to the Government, including costs of per diem, overtime, lost work time, and actual transportation costs. Also consider the total distance of travel, the number of points visited, and the number of travelers. The OAG Official Traveler is an excellent source of information for selecting the method of transportation.
 - (1) Common Carrier Transportation - Common carrier transportation generally results in the most efficient use of energy resources and in the least costly and quickest performance of travel. Travelers may use other methods of transportation only when travel by common carrier would seriously interfere with the performance of official business or impose an undue hardship on the traveler, or when the total cost by common carrier would exceed the cost by some other method of transportation. Travelers may not choose another method of transportation simply on the basis of personal preference or because of minor inconvenience resulting from common carrier scheduling.
 - (2) Choosing Between Common Carriers - If the same means of transportation and type of accommodations are available from two or more carriers at different rates, travelers will consider the cost of transportation, differences in per diem, routing of the destination points, etc., before selecting the carrier most advantageous to the Government.
 - (3) Using an Alternative Vehicle - When justified under the criteria in (a) above, travelers may use a Government-furnished vehicle or a privately owned conveyance; whichever is more advantageous to the Government. If there are no other practical alternatives, travelers may use a commercially-rented vehicle or other special conveyance. In renting a vehicle, travelers shall give first consideration to

Government-contract rental vehicles available under an appropriate GSA Federal Supply Schedule contract.

- (4) Use of Courtesy Car Service - When practical, travelers should use "courtesy car" service that is often provided without charge for transportation between places such as motel or hotel and other points for official business. Travelers may tip the driver and receive reimbursement, if such tipping is customary. Reimbursement may not exceed the amount that would be allowable for a tip to a taxicab driver if the traveler had taken a taxicab between the same points. Travelers should estimate the fare for a comparable taxicab ride if they do not actually know the fare.
 - (5) Transportation Provided by Taxpayers - Employees shall not accept free transportation from taxpayers or their representatives for official business except when public transportation is not readily available or where the travel involved is entirely within the immediate commuting area.
- E Route of Travel - Employees should travel by a usually-traveled route. Employees may travel by another route if there is an official need. Travelers who travel by an indirect route or interrupt travel by a direct route for personal reasons will personally bear any additional expense. Travelers must also charge any excess travel time resulting from such indirect or interrupted travel for their convenience to leave.
- F Government-Furnished Vehicle - Employees away from their official station, otherwise authorized to rent a vehicle commercially, may use a Government-furnished vehicle, if one is available. Travelers do not need a Government driver's identification card to get a Government-furnished vehicle. Travelers requiring a Government-furnished vehicle should notify the local facilities management branch as far in advance as possible. Employees may only use a Government-furnished vehicle for official purposes. Such use includes transportation between places of temporary duty; and between places of duty and temporary lodging. When public transportation is unavailable or its use is impracticable, travelers may use a Government-furnished vehicle between places of duty or temporary lodging and suitable eating places, and similar places necessary for the sustenance, comfort, or health of the employee.
- G Travel to Get Meals - When travelers cannot get suitable meals at a temporary duty station due to the nature and location of the work, they may claim the expense of daily travel required to get meals at the nearest available place. Such expenses are necessary transportation, not part of per diem or actual expense reimbursement. A statement of the need for such daily travel shall accompany the travel voucher.

Section 4.02 Obtaining Passenger Transportation Services

- A Making Reservations - Before purchasing tickets, employees or those making reservations should look for practical reduced-rate service. Examples of reduced-rate service include special, commutation, through, round-trip, and excursion fares. Excursion fares are particularly appropriate when training travel would cover the seven to thirty day trip requirement of these fares. Travelers should only buy round-trip tickets when, on the basis of their schedule, they are reasonably sure that they will use the tickets.
- B Canceling Reservations - Travelers must cancel their reservations as soon as they know that they are not going to use the reserved space. Travelers bear the full responsibility of canceling reservations, even if secretaries or other personnel are requested to do the

cancellation process. Travelers will bear any cost assessed as a penalty or charge by a carrier for failure to cancel a reservation, when the officer approving the voucher determines that the traveler could have canceled and avoided the charge.

- C Denied Boarding Compensation - Air carriers have agreed to pay liquidated damages when travelers with reservations are denied boarding due to overbooking or over sales of the flight. To qualify, travelers must have followed the carrier's requirements for ticketing, check-in, reconfirmation, etc. Compensation is paid by check made payable to the "Treasurer of the United States". Travelers must collect this payment at the time and place where the carrier denied boarding. Provide the carrier with a receipt for the check and keep a copy of the receipt to submit with the check to the operating office as soon as possible. The operating office will send the check to the Fiscal Management Office for deposit.
- D Voluntarily Vacating Reserved Airline Seats - Employees who voluntarily vacate their reserved airline seats may keep the payment only if the traveler meets the following conditions.
 - (1) Travelers incurring additional travel expenses beyond those that they would have normally incurred must offset the additional expense against the payment received from the airline.
 - (2) Government employees should not give up their seats voluntarily if doing so would interfere with the performance of their official duties.
 - (3) Employees delaying travel during duty hours must charge the additional time to annual leave.

Section 4.03 Using Cash for Passenger Transportation Services

- A General - Travelers may receive cash advances to purchase transportation services. Travelers using cash to buy tickets costing more than \$10, must attach ticket coupons, travel authorizations, and any other substantiating documentation to the voucher. Travelers using cash to purchase transportation services, shall assign their right to recover any excess payment involving a carrier's use of improper rates. This assignment shall be in the form of a statement on the travel voucher providing: "I hereby assign to the United States any rights I may have against other parties in connection with any reimbursable charges described herein." This will allow the Government to recover any excess payment involving a carrier's use of improper rates.
- B Passenger Transportation Services Costing \$10 or Less - Use cash for all passenger transportation services costing \$10 or less, exclusive of Federal transportation tax. Also use cash for air excess baggage charges of \$15 or less for each leg of a journey, unless special circumstances justify the use of a Government Transportation Request (GTR).
- C Passenger Transportation Services Costing between \$10 and \$100 - The use of cash is optional for passenger transportation services for non-foreign travel, for each trip (or round trip) costing more than \$10 but not more than \$100, exclusive of Federal transportation tax.

- D Passenger Transportation Services Costing More than \$100 - Use contractor-issued charge cards, or GTA Account (Government Transportation) accounts for all domestic trips costing more than \$100 and for all foreign travel. The use of cash is authorized without regard to any limitation for group or charter fares available through travel agents. The limitations for cash also apply to the use of personal credit cards and travelers checks. In any case, travelers will not receive any more than the costs normally incurred had they used a GTR. Approving officials can approve cash purchases of transportation services over \$100, in emergency situations. If cash is used to purchase passenger transportation in excess of \$100 in a non-emergency situation, only The Chief Financial Officer (CFO) can authorize reimbursement. Requests to authorize reimbursement of cash in a non-emergency situation should be sent to the CFO through the Office of Travel Management and Relocation (N:CFO:A:T). The traveler must explain the circumstances justifying the use of cash on the voucher. The traveler will be reimbursed after the Beckley Finance Center obtains proper authorization from the CFO.

Section 4.04 General Guidelines on Common Carrier Services

- A Procuring Passenger Transportation Services - Procure passenger transportation services through Travel Management Centers. Travelers may, however, use travel agencies for travel within or between the United States and its possessions, Canada or Mexico or from the United States or its possessions to foreign countries for group or charter arrangements which will result in a savings to the Government. Travel agencies may also be used for transportation services within and between foreign countries and from foreign countries to the United States and its possessions when the traveler cannot arrange for transportation through a company branch office or a general agent of any American flag air or ocean carrier.
- B Paying for Passenger Transportation Services - When travelers buy tickets through a travel agency which will not accept payment to the carrier by GTR, they may pay the travel agent in cash. Travelers may receive an advance of funds for this purpose. The traveler must get a receipt for the cash payment for transportation and submit it with the reimbursement voucher. Reimbursement cannot exceed the cost of accommodations which would have been properly chargeable had the traveler arranged the transportation directly with the carrier. Travelers must use United States Flag Air Carriers or Ships on official business outside the United States, whenever available.
- C Using Common Carrier Services for Local Travel - When employees use public transportation for authorized travel, they may receive reimbursement for transportation costs on an actual expense basis. However, employees assigned to a single temporary duty point for an extended detail of more than five consecutive workdays, traveling directly between their residence and the temporary duty point, will receive reimbursement as follows.
 - (1) For daily travel through the first five consecutive workdays, the employee will receive reimbursement for transportation on an actual cost basis.
 - (2) For daily travel exceeding five consecutive workdays, the employee will receive reimbursement limited to the cost by common carrier between the employee's headquarters office and the temporary duty point. When such expense is not readily determinable by the traveler, the supervisor and the traveler shall make the determination. If employees choose to use a privately-owned conveyance instead of common carrier, they will receive reimbursement according to the limitations.

- (3) Approving officials may waive the limitation in (b) above when in their judgment circumstances of the extended detail warrant such action. A waiver is justifiable, for example, when the cost of travel time for employees traveling from their residence to the permanent duty point and then to the temporary duty point, would be greater than the cost of the transportation from the residence directly to the temporary duty point. Approving officials should mark the appropriate voucher entry with an asterisk and the notation.

Section 4.05 Air Travel

- A Obtaining Air Travel Accommodations - Travelers should make a conscientious effort to get air accommodations at minimum cost. Use discount fares of all type to the maximum extent practical. Where applicable, travelers shall give priority to air carriers serving city-pairs. See the Federal Travel Directory for additional information. Travelers should make arrangements well in advance of the travel, unless prevented by circumstances beyond their control. Travelers should get information from several airlines serving the particular location, such as flights and accommodations available, cost of fares, etc. When a city has more than one airport, the traveler may use the airport which best meets their needs without further justification.
- B Acceptable Air Travel Accommodations - Travelers are entitled to a regularly-scheduled commercial carrier, on a flight for which they may be sure of getting space (but not necessarily a particular seat). Reduced-rate shuttles and "no-reservation" flights that guarantee travelers space (even if another plane has to be brought into service) meet this requirement. Travelers do not need to consider flights that do not offer such a guarantee.
- C Using a Helicopter - Travelers may use a helicopter for air travel only when it is clearly advantageous to the Government and justified on the travel voucher. Under these circumstances, travelers may use a GTR. If travelers pay by cash or check, they are responsible for any excess cost.

Section 4.06 Using First Class, Premium-Class and Other Than First Class Air Accommodations

- A First-Class Air Accommodations - Travelers shall ordinarily use accommodations lower than first class.
 - (1) Make requests for authorization or approval of premium-class air accommodations in advance unless extenuating circumstances or emergency situations make this impossible. If advance authorization is not possible, request approval as soon as possible after completing the trip.
 - (2) Without the specific authorization or approval, the employee shall be responsible for all additional costs resulting from the use of first-class air accommodations. The additional costs shall be the difference between the first-class accommodations used and the next lower class below first class.
 - (3) Upgrades - Travelers may NOT take advantage of programs offering free upgrades, or the exchange of mileage credits (points) for upgrades to first-class accommodations. Travelers using mileage credits to upgrade to premium-class

service, must explain the upgrade in Block 9 on the travel voucher. First class and premium class other than first class are accommodations above coach level.

B Authorizing Premium-Class Air Accommodations - Certain officials identified in Delegation Order No. 95, as revised, have authority to authorize or approve first-class air accommodations for reasons listed in paragraphs (a) through (c) below.

- (1) When there are no other "reasonably available" accommodations. The term "reasonably available" means a class of accommodations, other than first class, which is available on an airline and scheduled to leave within 24 hours of the employee's proposed departure time, or scheduled to arrive within 24 hours of the employee's proposed arrival time. "Reasonably available" does not include any accommodations with a scheduled arrival time that is later than the employee's required reporting time at the duty site, or with a scheduled departure that is earlier than the time the employee is scheduled to complete duty.
- (2) The use of first class may be approved when it is necessary to accommodate an employee's disability or other physical impairment, and the employee's condition is substantiated in writing by competent medical authority. Also approval for an attendant to use first class is allowable when first class is approved for the employee who requires the attendant's services en route. Travelers may receive authorization for more than one trip for a permanent disability. A competent medical authority must substantiate such condition. Physical size alone is not justification to travel first class. Approving officials may revoke the permanent authorization at any time they determine that the justification for use of first class air travel is no longer valid.
- (3) Travelers require first-class accommodations because exceptional security circumstances included but not limited to:
 - a) Travel by an employee whose use of a class other than first class would endanger the employee's life or Government property
 - b) Travel by agents in charge of protective details and who are accompanying individuals authorized to use first class
 - c) Travel by couriers and control officers who are accompanying controlled pouches or packages, and other than first class is not available

C Travelers may use premium-class other than first class air accommodations when:

- (1) Regularly scheduled flights between the authorized origin and destination points (including connection points) provide only premium class, and the employee certifies this on the travel voucher.
- (2) Space is not available in coach class on any scheduled flight in time to accomplish the purpose of the official travel, when the travel is so urgent that it cannot be postponed.
- (3) It is necessary to accommodate an employee's disability or other physical impairment, and the employee's condition is substantiated in writing by competent medical authority. Also approval for an attendant to use premium class other than first class is allowable when first class is approved for the employee who requires the attendant's services en route.
- (4) Premium-class other than first class air accommodations are required for security purposes, or because an official designated in Delegation Order No. 95 determines that exceptional circumstances make their use essential to the successful performance of the mission.

- (5) Coach class on foreign carriers does not provide adequate sanitation or health standards, and the use of foreign flag carrier service is approved according to the Fly America Act.
 - (6) Premium-class other than first class air accommodations would result in an overall savings to the Government based on economic considerations, such as avoidance of subsistence costs, overtime, or lost productive time that would be incurred while awaiting coach class.
 - (7) When the origin and/or destination are OCONUS, and the scheduled flight time, including stopovers and change of planes, is in excess of 14 hours. (In this instance you will not be eligible for a rest stop en route or a rest period upon arrival at your duty site).
- D Requesting First Class or Premium Other Than First Class Air Accommodations - The traveler or supervisor prepares a request memorandum and submits it through managerial channels to the appropriate approving official. Any managerial level may disapprove the request if circumstances of travel do not warrant recommendation of approval. The request memorandum must include the following information:
- (1) traveler's name, position title, grade and post of duty
 - (2) origin and destination or segments of trip(s) for which the traveler requests approval
 - (3) date(s) and day of week of flight(s) and flight number, departure and arrival times of flight (a.m. or p.m.) and period of travel (Show whether travel occurred on workday or non-workday)
 - (4) purpose of trip
 - (5) detailed explanation-as-to-why-the traveler cannot use less-than-premium-class accommodations
 - (6) description of efforts to make other arrangements and a statement as to when less-than-premium-class accommodations were available before and after actual departure time (Include explanation of any extenuating circumstances as to why the traveler could not take an earlier or later flight)
 - (7) basis for requesting approval related to existing criteria (urgency, security, physical impairment or cost consideration)
 - (8) description of the impact of not using premium-class accommodations as it relates to purpose of the travel
 - (9) actual cost to the Government for use of premium class
 - (10) the cost of coach class fare for the actual route that would have been paid
 - (11) amount of increased cost of subsistence and lost work time and net savings to the Government if basis for approval is cost consideration
 - (12) attached signed medical certificate if basis for approval is physical impairment. If the physical impairment is of a temporary nature, the certificate must be current (dated within last 3 months). The certificate must describe the nature and extent of impairment and benefit to the traveler by using premium-class accommodations over the next lower class less-than-premium-class accommodations.

Section 4.07 Using Contract Carriers Between City-Pairs

- A The General Services Administration (GSA) has contracts with certificated air carriers to furnish air passenger transportation for official Government travel at reduced rates

between selected city-pairs. The FTR makes it mandatory to use contract carriers between city-pairs, except under the limited conditions described in and below.

- (1) There is a contract for international city-pairs, which is mandatory for international routes. The limitations specified in above apply to international travel as well. Travelers must justify the use of a higher priced carrier serving a different airport within the same city on the voucher or an attachment.
- (2) The OAG Official Traveler lists contract airlines offering transportation between city-pairs.
- (3) The carrier must furnish the official Government traveler with the same services as the commercial passenger in scheduled jet service.

B Using Non-contract Air Carriers - Travelers should use connecting non-contract carrier flights where contract carriers do not provide through service and this connection produces lower transportation costs than direct flights using non-contract carriers. However, officials directing travel should consider that increased travel costs, such as subsistence, allowable overtime, or lost productive time due to layovers, may be greater than the savings from lower transportation costs. Directing officials should consider all costs before deciding whether contract or non-contract airlines are to be used. The authority for authorizing or approving the use of non-contract air carriers is in Delegation Order No. 95, as revised. Travelers may use non-contract air carriers in the following cases:

- (1) Space or scheduled flights are not available in time to accomplish the purpose of travel or use of contract service would require the traveler to incur unnecessary overnight lodging costs which would increase the total cost of the trip; or the use of the contract carrier's flight would require additional overnight lodging.
- (2) A non-contract carrier offers a lower fare available to the general public, the use of which will result in a lower total trip cost to the Government, to include the combined costs of transportation, lodging, meals, and related expenses. NOTE: THIS EXCEPTION DOES NOT APPLY IF THE CONTRACT CARRIER(S) OFFERS A COMPARABLE FARE AND HAS SEATS AVAILABLE AT THAT FARE, OR IF THE LOWER FARE OFFERED BY A NONCONTRACT CARRIER IS RESTRICTED TO GOVERNMENT TRAVELERS ON OFFICIAL BUSINESS AND MAY ONLY BE PURCHASED WITH A GTR OR GOVERNMENT CONTRACTOR-ISSUED CHARGE CARD.
- (3) The scheduled flight of the contract carrier was not compatible with IRS regulations on travel during regularly scheduled work hours.

C The approving official (see Delegation Order No. 95, as revised) must certify that there is a justifiable reason for using a non-contract carrier between city-pairs on the back of the travel voucher. For example: I certify that the contract carrier's seating on any scheduled flight was not available in sufficient time to accomplish the purpose of the travel. signature of traveler and date signature of approving official and date

D Procuring Contract Air Service - Travelers shall request contract air service with a Government Transportation Request (GTR), with a Government charge card, or through the Government Transportation Account GTA account. The contract air class of service designation must appear on the GTR, ticket advice from Travel Management Center or airline ticket. If the traveler uses cash to pay for the ticket, participating air carriers may furnish contract fares at their option. If travelers cannot get contract fares using cash, they may buy tickets at non-contract fares with proper authorization or approval.

- E Traveler's Responsibility - Without specific authorization or approval, the traveler shall be responsible for all additional costs resulting from the use of non-contract carriers. The additional cost is the difference between the cost of the non-contract fare and the fare offered by the contract carrier providing service between the city-pairs.

Section 4.08 Rail Travel - Allowable Accommodations

- A Travelers must use less-than-premium-class rail accommodations for passenger transportation except as provided in b through d below.
- B Using Lowest Premium-Class Accommodations - Parlor car accommodations are generally the lowest premium-class accommodation for rail travel. Travelers may use parlor car accommodations if the scheduled train travel time is over four hours. Officials with authority as specified in Delegation Order No. 95, as revised, must approve travel by parlor car. Otherwise, travelers should use reserved coach accommodations to the maximum extent possible. For overnight travel, travelers should use the lowest premium-class sleeping accommodations available. Officials with authority under Delegation Order No. 95, as revised, can authorize or approve the use of lowest premium-class accommodations.
- C Using Superior Accommodations - Officials referenced in Delegation Order No. 95, as revised, may approve or authorize superior accommodations when required for security purposes or upon certification by the traveler on the travel voucher that lowest premium-class accommodations were not available.
- D Advantage to the Government - Officials with authority specified in Delegation Order No. 95, as revised, may approve the use of coach accommodations on extra-fare trains and superior-class accommodations to the lowest premium-class accommodations when such accommodations are advantageous to the Government or required for security. AMTRAK Metro liner coach service has been determined to be advantageous to the Government; therefore, travelers do not require specific authorization or approval for its use. (Metro liner Club service, however, is considered to be premium-class service.)

Section 4.09 Using Contract Carriers Between Specific Areas

- A Travel Between Washington, DC, and New York, NY - AMTRAK offers a special discount for official Government travel on Metro liner coach service between Washington, DC, and New York, NY, and intermediate points. Therefore, between Washington, DC, and New York and intermediate points, travelers must use Metro liner or contract air service (city-pairs), except as provided in paragraphs (a) and (b) below. Rates and information on ticketing is available in the Federal Travel Directory.
 - (1) Travelers must use AMTRAK between Newark and Philadelphia. Travelers must use either AMTRAK or contract airlines between Washington, DC, and New York, NY.
 - (2) Travelers may use regular rail service or bus service in the Northeast Corridor between Washington, DC and New York, NY, and intermediate points when the

directing official determines such travel to be advantageous to the Government. Directing officials should consider costs, energy conservation, and the requirements of the travel when making this determination.

- B Metro liner Procedures - Travelers using Metro liner coach discount service must follow the procedures specified in (a) through (f) below.
- (1) Make reservations in advance.
 - (2) Pick up tickets before boarding the Metro liner. AMTRAK requires Government identification when travelers purchase tickets directly from AMTRAK.
 - (3) Certify on the back of the ticket that "Travel is for official Government business."
 - (4) AMTRAK will not accept GTR's in amounts of less than \$50. In these circumstances, AMTRAK will accept cash or major credit cards, with proper identification.
 - (5) When making bulk purchases, the fare on the ticket will remain in effect for six months from the date of purchase.
 - (6) Attach unused tickets to the travel voucher. No refunds will be made directly to the traveler.

Section 4.10 Ship Travel

Travel by ocean vessel is not generally advantageous to the Government. With the exception of travel by ferries, justification must be provided that the advantages gained from the use of ocean transportation offset the higher costs associated with this method of transportation, such as per diem, transportation, and lost work time.

Section 4.11 Allowable Accommodations

If travel by ship is advantageous, travelers may get the minimum premium-class accommodations when the cost of passage includes a stateroom or is a separate charge. Travelers unable to get minimum premium-class accommodations at the time they make the reservation, may get superior accommodations by certifying on the voucher that minimum premium-class accommodations were not available. The term "minimum premium-class accommodation" as used in this paragraph, means one which provides direct access from within the stateroom to wash basin, shower or bath, and toilet. The official directing the travel may, however, specify the use of an accommodation less costly than the minimum premium-class accommodations when suitable for a particular voyage. A traveler may use accommodations superior to minimum premium-class stateroom accommodations on a ship for security or other advantage to the Government when specifically authorized or approved by an official specified in Delegation Order No. 95, as revised.

Section 4.12 Unused, Lost, or Stolen Tickets

- A Unused Tickets - Travelers should return fully or partially unused tickets for common carrier transportation to the source of purchase and get a refund credit. Travelers should

keep the credit receipt until Government Contractor-Issued charge card issues the appropriate credit on a later statement. Travelers shall not submit unused tickets bought with a Government credit card with the travel voucher. Do not include the cost of any unused tickets on the voucher for reimbursement.

- B Lost or Stolen Tickets - When reporting lost or stolen tickets, travelers should follow the procedures for reporting unused tickets described in above. In addition, travelers must file a Lost Ticket Application (available from your travel agency, SATO, or airline representative) with the carrier and send a photocopy to Government Contractor-Issued charge card. Do not submit the Lost Ticket Application with the travel voucher, or include it on the voucher for reimbursement.

- C Lost or Stolen GTRs - When GTRs are lost or stolen, the employee who received the GTR must report the loss immediately as follows:
 - (1) Send a written report with a complete statement of the facts to Beckley Finance Center through the employee's operating office.
 - (2) Notify the named carrier and other local carriers if the lost or stolen GTR specified the carrier and requested service. Confirm the notification to the carrier in writing, and promptly send a copy to Beckley Finance Center.

Section 4.13 Privately-Owned Conveyance Travel

- A Method of Reimbursement - Travelers may receive reimbursement for the use of a privately owned conveyance (POC) such as an automobile, motorcycle, or airplane. Travelers receive an amount based on the distance traveled and a prescribed rate per mile. Travelers are also reimbursed for the actual cost of automobile parking fees; ferry fares; bridge, road, and tunnel costs; and airplane parking, landing, and tiedown fees. Wherever these regulations allow reimbursement for mileage, such reimbursement includes these additional charges, subject to any limitations prescribed.

- B Benefit to the Government – Officials directing travel shall closely supervise the use of privately-owned conveyances. Such officials may approve reimbursement for POCs on a mileage basis only when they determine that the Government will benefit. Officials may not allow reimbursement on a mileage basis when employees use the conveyance solely for their personal convenience. Approving officials must make sure that travelers plan their itineraries to minimize reimbursable travel by POC in the area of their post of duty, consistent with the required performance of their duties. Accordingly, a Beckley Finance Center will not question administratively-approved use of a POC unless it clearly appears that the approving official's conclusion differs from the reported facts in a particular case. Officials do not need to determine advantage to the Government when travelers claim reimbursement on a comparative cost basis.

- C Computing Mileage - Travelers must compute mileage for use of a POC on the basis of the most direct and usually traveled route.
 - (1) When traveling by a privately owned automobile or motorcycle, use standard highway mileage guides to determine distances between travel points. Provide an explanation when there is a difference of more than 10 percent between mileage claimed, and mileage shown on a map or the highway mileage guide. When using a

privately-owned automobile or motorcycle wholly within 40 miles of the area of the traveler's permanent or temporary duty station, include a statement at the end of the voucher that vicinity or "in and around" travel was performed.

- (2) When traveling by a privately owned airplane, use airway charts issued by the National Oceanic and Atmospheric Administration, Department of Commerce to determine the air mileage between the origin and destination airports. If a detour was necessary because of adverse weather, mechanical difficulty, or other unusual conditions, the traveler may include the additional air mileage in the total mileage reported, with an explanation. When officially required to deviate from direct-route travel and airway mileage charts are not adequate to determine mileage, determine mileage by multiplying the flight time by the cruising speed of the airplane.
- D Two or More Employees Traveling Together - Only one of two or more employees traveling together on the same trip in the same conveyance may claim reimbursement for mileage. The employee entitled to reimbursement must name the accompanying employees in the travel voucher. If such employees file travel vouchers, they must report their means of transportation and must name the employee entitled to claim the mileage.
- E Mileage Rates for Calculating Reimbursement - Travelers receive reimbursement for approved travel by POC at the mileage rate prescribed for the type of conveyance used. Travelers should use these rates to determine comparative cost when traveling by POC instead of common carrier or voluntary returning to home or post of duty over non-work days. The rates for travel within or outside the continental United States are as follows:
- (1) Motorcycle - 20 cents per mile
 - (2) Automobile - 25 cents per mile
 - (3) Airplane - 45 cents per mile
 - (4) Employees using a privately owned automobile instead of an assigned or offered GSA vehicle, will receive reimbursement at the rate of 18 or 9.5 cents a mile, depending on the circumstances.

Section 4.14 Using a Privately-Owned Conveyance

- A Employees may use a privately owned conveyance for official business upon a determination of advantage to the Government by the official who directs their travel. The broad criteria for making the determination appear. This subsection gives some specific guidelines applicable to the types of conveyance used.
- (1) When there is no actual headquarters office at an employee's official station, the official directing travel should set some point, such as the geographical center of the station, as a terminal point to determine the reimbursement allowable on the basis of mileage or common carrier costs.
 - (2) Travel to testify or produce official records in a judicial proceeding is official travel. Accordingly, travelers will receive reimbursement for the authorized use of a POC at the appropriate rate.

- B Justification for Advantage to the Government - The following are examples of circumstances when use of a POC instead of a Government vehicle is advantageous to the Government.
- (1) The nature of the work is such that the use of a Government vehicle would impair employees' effectiveness by revealing their connection with the Government.
 - (2) A Government vehicle is not available.
 - (3) It is reasonable to expect that the employee will drive less than 15,000 miles in one year's time. Officials may make this determination at any time.
 - (4) The employee has a physical disability that requires the use of a personally owned, specially equipped automobile.
- C Reimbursable Mileage of a POC Near an Employee's Home or Official Station - The following examples apply to the use of POCs on official business by all employees, regardless of the frequency of such use, except for certain travel of Plant Officers.
- (1) Employees shall receive reimbursement on a mileage basis for the use of a POC on official business in the immediate vicinity of their residence or official station. When travelers must mix official and personal travel while on official business, they will receive mileage reimbursement as provided in (2) and (3) below. Any mileage incurred solely for personal reasons is not reimbursable.
 - (2) In view of the rule that an employee must bear the cost of transportation between residence and the official duty station, officials should arrange work assignments so employees will not incur unnecessary commuting transportation expenses. When an employee's first or last official assignment of a day is en route or by circuitous routing between residence and official station, the mileage entitlement shall be reduced - if applicable - by the number of miles greater than 50 that the residence is from the official station. For example:
 - a) 1 An employee who lives 48 miles from the official station goes directly from home to an official assignment, visits the office during the day, and goes directly home from another official assignment. No mileage offset is applicable.
 - b) An employee who lives 55 miles from the official station goes directly from home to an official assignment, visits the office during the day, and goes directly home from another official assignment. A mileage offset of 10 miles is applicable - 5 miles each way.
 - (3) Employees assigned to a single temporary duty point for an extended period whose daily travel is directly between their residence and the temporary duty point, will receive limited reimbursement, beginning with the sixth workday. For daily travel exceeding five days, travelers will receive the lesser amount of:
 - a) 1 Mileage from the employee's residence to the temporary duty point;
 - b) Mileage from the official station to the temporary duty point; and
 - c) Employees choosing to drive their automobile when they could normally use public transportation, will receive reimbursement for the first five workdays at 25 cents a mile, limited to the total cost of public transportation (Travelers must calculate the cost of public transportation as the cost by common carrier between the employee's headquarters office and the temporary duty point or the cost of common carrier between the employee's residence and the temporary duty point, whichever is less.)
 - (4) Approving officials may waive the limitation in (c) above when in their judgment circumstances of the extended temporary assignment warrant such action. A waiver

might be justified, for example, if the cost of travel time required for employees reporting first to the office and then to the temporary duty point is more than the mileage offset for employees commuting directly to the temporary duty point at the normal starting time. Approving officials should provide an appropriate explanation on the voucher with an asterisk and the notation.

- (5) Employees driving a POC from their home to headquarters office, then traveling to one or more points on official business and arriving home without returning to the office, are entitled to reimbursement on a mileage basis. Approving officials may allow reimbursement for the entire distance traveled from office to home, provided the employee lives within 50 miles of the office. Reimbursement is not allowed for the travel from the employee's home directly to the office.
- (6) Employees leaving home, visiting one or more points on official business, arriving at the headquarters office, and returning home at the completion of their official duties may receive mileage for the entire distance from home to office. Such reimbursement is subject to the 50 mile limitation. Reimbursement is not allowed for the distance from the office directly to the employee's home.
- (7) Employees driving from home to one or more points on official business, then returning home may receive reimbursement for all mileage incurred, whether or not they reported to the office during the day, as long as they did not travel directly either way between home and office. Such reimbursement is subject to the 50 mile limitation.
- (8) Employees reporting to headquarters office, then visiting one or more points on official business, and returning to the office before going home may receive reimbursement for all mileage for the visits, but not for the mileage in either direction between home and office.

Section 4.15 Convenience for the Employee

A Determining Reimbursement Rates for Use of POC When a GSA Automobile is Offered - Employees expected to drive 12,000 or more miles per year on official business will be offered a GSA automobile for their use, subject to availability. Employees who drive more than 15,000 miles annually and have been offered a GSA automobile will be reimbursed at 18 cents per mile if they choose to use a privately-owned automobile. Employees must state on each voucher that they have not made a commitment to use a Government-owned automobile and that reimbursement for use of a privately-owned automobile was not limited as provided in below. These limitations do not apply when the use of an IRS enforcement vehicle is advantageous to the Service.

- (1) Employees expected to meet the 15,000 mile criterion must either make a commitment to use the GSA automobile or accept the 18 cent reimbursement rate. In either case, reimbursement will continue at the rate until the GSA automobile is furnished or could be furnished, as applicable.
- (2) The reimbursement rate for employees who no longer meet the 15,000-mile criterion, should be changed promptly to the rate given. If the employee has been using a GSA automobile, the assignment of the automobile may continue in order to meet other requirements such as the terms of the lease. In any event, the assignment of the GSA automobile must not be terminated until an alternative means of transportation can be assured. Such alternative means of transportation may include the use of GSA motor pool vehicles, voluntary use of a privately owned conveyance at the appropriate rate, or common carrier.

- B Required Use of an Automobile - An employee whose mission requires the use of an automobile for official business should use a Government-owned or leased vehicle if one is available through assignment to the office or a motor pool. Supervisors may make exceptions if use of a privately owned conveyance would be advantageous to the Government. Employees choosing to use a privately owned conveyance despite a commitment to use a Government-owned vehicle or despite circumstances that warrant the use of an available Government-owned or leased vehicle, will receive reimbursement at 9.5 cents a mile.

- C Reimbursement for Voluntary Use of POC - Employees voluntarily traveling by privately owned conveyance, will receive reimbursement as provided below.
 - (1) Travelers shall use the rate given to compute reimbursement for use of a POC instead of taxicab to go between place of residence or place of business and a common carrier or other terminal. Employees will receive reimbursement for the round-trip mileage and parking at the terminal or a nearby area, not to exceed the total of the allowable taxicab fares to and from the terminal, including tips.
 - (2) Travelers shall use the rate to compute reimbursement for a round-trip by POC instead of a taxicab for travel between residence and office on the day an employee leaves from the office on an official trip requiring at least one night's lodging and between office and residence on the day of return from the trip. Reimbursement for the round trip shall not exceed the taxicab fare, including tip, for the one-way trip between the points involved.
 - (3) Travelers shall use the rates to determine actual transportation costs in the following situations.
 - a) Employees using a POC to return voluntarily to their post of duty or residence over a weekend, will receive reimbursement for transportation costs actually incurred, not to exceed the combined per diem savings of the employees and other passengers likewise returning voluntarily.
 - b) Employees using a POC for personal reasons instead of common carrier, when traveling to and from a place of temporary duty, will receive reimbursement for the transportation within the limitations.

Section 4.16 Parking Fees

- A Employees may receive reimbursement for parking fees, including overnight storage of a privately-owned conveyance, when necessary for travel authorized as advantageous to the Government. Employees should exercise the same care and judgment a prudent private traveler would use when determining which alternative to use. For example, travelers may have a choice between metered parking, commercial parking lot or garage, or parking in a "no fee" area and walking or taking local public transportation to the destination. Travelers should use the least costly parking facilities unless it is advantageous to use one of the others. Travelers should consider the feasibility and economy of storing their automobiles while at temporary duty stations and performing necessary travel by public transportation.
 - (1) Employees required to report to their offices at various times during the day because of official business will receive reimbursement for related parking fees.
 - (2) Employees receiving reimbursement on a mileage basis for the use of an automobile on official business, will also receive reimbursement for related parking fees.

- B Rented Parking Space - An employee who rents a parking space at a post of duty on a regular basis, that is at a weekly or monthly rate, will receive reimbursement on a pro rata basis for the actual number of days the employee uses the parking space for official business.
- (1) The employee's vehicle must physically occupy the rented space at some point during the day, and use of the space must be necessary for the performance of official business.
 - (2) Employees who rent a parking space on a monthly basis and get a certification from the parking facility that the space is available only during Monday through Friday may receive pro rata reimbursement based on the number of workdays in the month. For example:
 - a) An employee rents a parking space at a weekly rate for parking a privately-owned conveyance Monday through Friday, at or near the headquarters office. The employee will receive reimbursement for one-fifth of the weekly rate for each day that the employee uses the space for parking on official business.
 - b) An employee rents a parking space on a monthly basis at or near the headquarters office and the space is available, as provided by the rental agreement, for 21 days a month. The employee uses the space for parking on official business for 7 days during the month. The employee will receive reimbursement for $\frac{7}{21}$ or $\frac{1}{3}$ of the monthly cost.
- C Authorization of Parking Costs – Supervisory personnel are responsible for ensuring that travelers set work schedules and appointments in the most economical and efficient manner possible. When approving a travel voucher in which an employee claims parking on a pro rata basis, the supervisor must first determine from the facts presented, that:
- (1) The employee did actually park in the space
 - (2) The use of the parking space was necessary because of official business
 - (3) The use of the parking space was advantageous to the Government

Section 4.17 Comparative Cost Basis

- A Comparative Cost Requirements – Travelers authorized to use a privately owned conveyance instead of common carrier for personal reasons in the performance of official travel, will receive reimbursement on the basis of the actual travel performed. Reimbursement will be limited to the constructive cost of travel by appropriate common carrier. Travelers should show transportation costs actually incurred as they would if the costs were fully reimbursable. Travelers should show the reimbursement amount claimed in the "Mileage" column on the Travel voucher. Travelers should determine the total cost based on the mileage for travel by motor vehicle or airplane, the mileage rates prescribed and any additional charges as described. Travelers should also include per diem for the actual travel time. Determine constructive cost of transportation by common carrier and related per diem as described in (1) through (6), below.
- (1) The common carrier fare will include the usual transportation costs to and from the common carrier terminals, limited to the most advantageous means of transportation as prescribed. The cost of excess baggage may also be included if allowable had

the traveler used such carrier. The traveler must provide a certification of the weight of the baggage or other acceptable evidence of its weight.

- (2) The constructive per diem is the amount which would have been allowable if the traveler had taken the carrier used to determine the constructive transportation costs. The traveler will show on the voucher the constructive departure and arrival times used to determine allowable per diem. Travelers must charge any excess travel time involving workdays to annual leave.
- (3) For air service accommodations provided by a carrier, use the constructive costs of coach accommodations (or tourist or economy accommodations if a carrier uses this term instead of "coach accommodations"). If the air carrier does not provide the above accommodations, make the comparison with standard class accommodations, if provided; otherwise use premium-class accommodations for the comparison. When accommodations are available on both jet and propeller-driven planes, make the comparison with the jet planes. Travelers should make the constructive cost comparison with rail transportation, even though air transportation is available, when such comparison, including related per diem, is more economical. (For this sub-section, a class of service is considered available when it is scheduled on flights serving origin and destination points, regardless of whether space would have actually been available had the traveler used air transportation.)
- (4) When an air carrier does not provide the air travel accommodations above, use the constructive cost of premium-class rail transportation, or coach accommodations when the elapsed time of the rail travel is 4 hours or less.
- (5) When neither air nor rail accommodations are available, use the constructive cost of bus transportation.
- (6) When making constructive cost comparisons of transportation and per diem, disregard scheduled departures and arrivals of planes, trains and buses at unreasonable hours. (Unreasonable hours are those which would unreasonably inconvenience travelers or adversely affect their safety, or scheduled hours which would result in excessively increasing the constructive per diem.)
- (7) When passenger(s) traveling on official business accompanies a driver, the passenger(s) will be allowed per diem for the actual travel time. This per diem may not exceed the constructive cost of transportation by common carrier and related per diem. The driver's travel voucher should report the name and employing agency of each such passenger. Similarly, each such passenger should report the circumstances of travel, identifying the driver by name and employing agency.
- (8) When the total amount computed for actual mileage and per diem is less than constructive travel by common carrier, the supervisor may approve the travel as performed. The traveler does not need to show the comparative cost statement on the voucher itself.
- (9) When doing a cost comparison for voluntary return to residence (by air), the traveler must use a fare that is available to the general public. City-pair (contract fares) cannot be used in the calculation because city-pair fares may not be used for voluntary return, which is considered personal travel.

Section 4.18 Rental Vehicles

- A When renting a vehicle commercially, refer to the Federal Travel Directory for car rental information about companies which offer special flat rates to Government employees on official business.

- (1) Travelers will receive reimbursement for the cost of a commercially rented vehicle when the use of a vehicle is necessary to perform official business travel.
- (2) There are no provisions to allow reimbursement for the cost of a rental vehicle on a cost comparison basis when travelers use the rental vehicle instead of common carrier or a privately owned conveyance due to personal preference. In such instances, travelers will receive reimbursement for transportation on a mileage basis. Such reimbursement is limited to the cost of using common carrier transportation.
- (3) Supervisors shall not authorize rental of a vehicle solely to provide transportation between place of lodging and transportation terminal or to get meals, when other means of transportation are reasonably available.

B Insurance

- (1) In accordance with the Government GSA Rental Agreement, renters will not be subject to any fee for loss or collision damage waiver, and in the event of an accident, will not be responsible for loss or damage to the vehicle (passenger car, truck, passenger van), except as stated in paragraph (2). Trucks and passenger vans are covered by participating rental companies and/or by special arrangement, except as stated in paragraph (2). Personal accident insurance or personal effects coverage may be offered to the renter, but is not a prerequisite for renting a vehicle. The costs for personal accident insurance are not reimbursable.
- (2) The company shall bear the entire risk of loss of/or damage to rental vehicle in accordance with the provisions of any company vehicle rental agreement executed by the Government renter. Loss of/or damage to the rental vehicle includes costs of towing, administrative costs, loss of use, and replacements, from any and every cause whatsoever, including without limitation, casualty, collision, fire, upset, malicious mischief, vandalism, falling objects, overhead damage, glass breakage, strike, civil commotion, theft and mysterious disappearance, except where loss or damage is caused by one or more of the following:
 - a) Willful or wanton misconduct on the part of the driver
 - b) Obtaining the vehicle through fraud or misrepresentation
 - c) Operation of the vehicle by a driver who is under the influence of alcohol or any prohibited drugs
 - d) Use of the vehicle for any illegal purpose
 - e) Use of the vehicle in pushing or towing another vehicle
 - f) Use or permitting the vehicle to carry passengers or property for hire
 - g) Operation of the vehicle in a test, race, or contest
 - h) Operation of the vehicle by a person other than an authorized driver
 - i) Operation of the vehicle outside the continental United States except where such use is specifically authorized by rental agreement
 - j) Operation across international boundaries unless specifically authorized at the time of rental
 - k) Operation of the vehicle off paved, graded, or maintained roads or driveways, except when the company has agreed to this in writing beforehand
- (3) When the loss or damage is due to an exception as stated above, the company will submit its bills to the IRS Office of Financial Operations (N.O.) or Regional Fiscal Sections, but not to the employee. If the IRS Facilities Management denies liability on the basis that the employee was not operating the vehicle within the scope of employment at the time of the loss, the company may handle the matter directly with

the employee. Claims for damage to a vehicle will not include amounts for loss of use.

- (4) For detailed procedures for reporting motor vehicle accidents, contact the local Facilities Management Branch.

Section 4.19 Taxicabs

- A Travelers should use taxicabs only when more economical means of transportation are not available or practical. Travelers should first consider the use of local public transportation such as bus, streetcar, or subway. Travelers may use taxicabs only when advantageous because of the expeditious transaction of official business, the carrying of necessary baggage or official documents, or other compelling circumstances. These guidelines apply to transportation used at an employee's official station or at a place of temporary duty while in a travel status. Travelers must submit with the voucher a receipt for any fare over \$75.00.

- B Taxi Alternatives - When going to and from a common carrier terminal, employees should use local transportation, including airport limousine service, or available Government transportation, instead of a taxicab. Travelers should use such transportation for all or part of the distance involved, when the Government will benefit without detriment to the traveler. The supervisor should direct the use of such alternate means of transportation when advantageous. In this event, the maximum reimbursement will be the cost of transportation by the means directed for that portion of the travel.

- C Allowable Reimbursement - A traveler on official business is allowed reimbursement for taxicab and airport limousine fares, unless held not appropriate under and above, plus tips, for transportation as follows:
 - (1) between a common carrier or other terminal and home or place of business
 - (2) between an airport and airport limousine terminal
 - (3) between home and office when leaving from or returning to the office on official travel that requires at least one night's lodging.

- D Conditions for Allowable Reimbursement - Regardless of the preceding provisions, employees may receive reimbursement for taxicab fares, plus tip, for transportation between office and home incident to officially-ordered work outside their regular working hours, subject to all the following conditions.
 - (1) The official authorized to order or approve the performance of the overtime duty authorized or approved the reimbursement. (See Delegation Order No. 39, as revised.)
 - (2) The employee performed overtime duty incident to the conduct of official business at the designated post of duty.
 - (3) The employee is dependent on public transportation, incident to the officially ordered work outside regular working hours.
 - (4) The employee travels during hours of infrequently scheduled public transportation or darkness.

- E Advantage to the Government – Reimbursement for the use of taxicab under circumstances other than those prescribed in this section will be allowed if approved as advantageous to the Government.

- F Tips - The amount of tip allowable is 15 percent of the reimbursable fare. If the 15 percent is not a multiple of 5 cents, increase the amount to the next multiple of 5.

Section 4.20 Promotional Material

- A Definition - All promotional material received from airlines, other transportation companies, hotels, automobile rental companies, or other commercial entities, that is connected with official travel belongs to the Government. Promotional material includes the offer of free lodging, free or reduced airfare, cash, merchandise, gifts, and credits for use towards the purchase of goods or services. Promotional material may or may not be the result of participating in "frequent flyer" or "frequent traveler" programs, or accumulating miles or points with a certain airline, hotel chain, or automobile rental company.

- B Acquiring and Using Travel Benefits - Travelers shall accept all such benefits, promotional material, and bonus goods, received wholly or partly through Government travel, on behalf of the Government.
 - (1) Free or Reduced Cost Services – When possible, travelers should use coupons that provide for future free or reduced cost transportation, lodging or car rental, for official travel to increase the benefits to the Government. This applies whether the benefits are transferable to another individual or not, and regardless of any expiration date.
 - (2) Upgrades - Travelers may not take advantage of programs offering free upgrades, or the exchange of mileage credits (points) for upgrades to first-class accommodations. Travelers using mileage credits to upgrade to premium-class service, must explain the upgrade in Block 9 on the travel voucher. First class and premium class other than first class are accommodations above coach level.
 - (3) Other Benefits - Travelers may accept membership in executive clubs and check-cashing privileges when such benefit is available without loss of credits/points or other material with potential value for reducing Government travel costs.

- C Turning in Benefits - Travelers who receive benefits and cannot use them within a reasonable time to reduce the cost of official business travel, should turn in the benefits material with an applicable travel voucher, or send it to the Facilities Management Branch, for appropriate disposition. Travelers or the Facilities Management Branch must redeem coupons having cash surrender value immediately, for deposit to appropriated funds.

- D Personal Use of Travel Benefits

- (1) Travelers must not use promotional material for personal travel, even if the Government is unable to take advantage of the promotional award before its expiration. If, for any reason, travelers use benefits received through Government travel for personal travel, they must repay the value of the benefit to the Government, regardless of when the travel occurred.
- (2) It is inappropriate to accumulate miles or points, received as a result of Government travel, in anticipation of using those miles or points to get benefits after leaving the Government. As stated above, travelers must relinquish any miles, points, or other such bonuses or credits received through Government travel to the Government before retiring or resigning.

Part 5. Reimbursement for Subsistence Expenses

Section 5.01 General Guidelines for Reimbursement on a Per Diem Basis

- A Employees will receive per diem instead of actual subsistence expenses according to the Federal Travel Regulations and decisions of the Comptroller General, as described in this chapter.
- B Allowable Per Diem Expenses - Per Diem instead of actual subsistence expenses provides for lodging, meals, and incidental expenses.
 - (1) Lodging - Lodging per diem covers charges for lodging, including personal use of rooms during daytime, baths, fans, and fires in rooms. Lodging per diem does not include accommodations on airplanes, trains, or steamers; these expenses are not subsistence expenses either. Officials directing travel should, however, consider the availability of such accommodations when setting per diem rates.
 - (2) Meals and Incidental Expenses (M&IE) - M&IE per diem covers charges for meals, all fees and tips, and transportation between places of lodging or business and places where meals are taken. (Some of these expenses may be reimbursed separately as miscellaneous expenses for disabled employees). However, where the nature and location of the work at the temporary duty station are such that travelers cannot get suitable meals there, transportation will be considered necessary transportation rather than subsistence. Such transportation must be supported by an explanation of need. Alcoholic beverages, for which a separate charge is made, including those consumed with meals, are NOT allowable expenses. Candy, hot and cold beverages, and rolls, etc., NOT consumed as part of a regular meal, are NOT necessary expenses of subsistence.
 - (3) Minimizing Expenses - Officials directing travel shall carefully arrange work assignments and travel so travelers do not incur unnecessary per diem expenses. Employees assigned to duty shall try to perform the daily travel and duties wholly within a ten-hour period beginning after 6 a.m. and ending before 8 p.m. Before approving vouchers claiming per diem for travel period of 24 hours or less during the same calendar day, supervisors must receive assurance from travelers that they incurred additional subsistence expenses because of the travel. Simply extending travel time by having breakfast or dinner is not justification for per diem.

- (4) Travel Beginning and End Points - For computing per diem allowances, official travel begins when the traveler leaves home, office, or other point of departure and ends when the traveler returns home, office, or other point at the end of the trip.
- (5) Meetings and Conferences - Whenever a meeting or conference is arranged by IRS that will involve the travel of attendees from other agencies and bureaus, the official arranging the meeting or conference should recommend to the other participating agencies or bureaus a per diem allowance that would be reasonable in view of the circumstances of the particular meeting or conference.

Section 5.02 Condition For Per Diem

- A General Requirements - Required Time in Travel Status - Per diem is allowable for travel requiring employees to be absent from their post of duty for more than 12 hours, including travel connected with an overseas tour renewal agreement or return to place of residence for separation. Per diem is NOT allowable for travel of 12 hours or less. Employees working a non-standard workday (more than 8 hours), will not receive per diem unless the travel day is more than 2 hours longer than the workday hours.
- B Lodgings Plus - Per diem for official travel worldwide is provided on a lodgings-plus basis. Travelers may receive reimbursement for their actual daily lodging costs (including tax), limited to the maximum amount set for the area. Travelers also receive a fixed amount prescribed for meals and incidental expenses (M&IE) for the area.
- C Receipts - Travelers should submit original receipts for all lodging expenses with the travel voucher, regardless of the amount. If copies of receipts are submitted, a supplemental statement explaining the reason(s) why original receipts cannot be submitted must be attached. Any voucher submitted with copies of receipts without the supplemental statement will be returned to the traveler unpaid.

Section 5.03 Required Commute for Per Diem

- A Conditions - Employees may not receive per diem at their permanent duty station or the place of residence from which they commute daily to the official station. Employees assigned to temporary duty outside the commuting area of their official station or residence are entitled to per diem at the rates prescribed. To be considered outside the boundaries of the commuting area, the place of duty must first be outside the boundaries of the employee's official station. In addition, the temporary place of duty must be more than 40 miles from the employee's permanently assigned physical location (office) and more than 40 miles from the employee's residence, measured by odometer or other readings on the most commonly used route. Any point beyond both these distances and also outside the official station is outside the commuting area.
- B Exceptions - Unusual circumstances may exist that would justify an exception to the criteria above. For example, a temporary duty assignment may make unusual demands on an employee for several consecutive days due to an unusually long commute, or an employee may have to participate in unusual late night work or training sessions. Both

examples justify an exception even though the temporary duty point would be less than 40 miles from the residence or official duty station. The head of the office may authorize such exceptions, provided the temporary duty is outside the boundaries of the official station. The voucher must contain an explanation of the circumstances and the directing official's determination.

- C Whenever the place of duty is not obviously either within or outside the commuting area, assume that it is within the commuting area. The Fiscal Management Office will ordinarily accept the supervisor's determination in this respect.

Section 5.04 Standard Per Diem Rates

- A Reimbursement for expenses incurred cannot exceed the maximum rate prescribed for the area.
 - (1) Continental United States (CONUS) - GSA sets individual maximum rates for many areas. GSA prescribes a standard CONUS rate for temporary duty travel in localities which do not have individual maximum rates.
 - (2) Non-foreign Areas Outside CONUS - The per diem allowances payable for official travel in non-foreign areas shall not exceed the maximum per diem rates established by the Secretary of Defense and listed in Civilian Personnel Per Diem Bulletins published in the Federal Travel Directory. The term non-foreign areas includes the states of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, and the territories and possessions of the United States.
 - (3) Foreign Areas - Per diem allowances for official travel in foreign areas shall not exceed the maximum per diem rates established by the Secretary of State. Foreign areas include any area (including the Trust Territory of the Pacific Islands) situated both outside CONUS and the non-foreign areas as described above in paragraphs (1) and (2).

Section 5.05 Special Per Diem Rates

Supervisors assigning employees to a temporary duty station for more than two months, should consider either a change in the employee's official station or a reduction in the per diem allowance. When justified, officials directing travel shall prescribe special rates of per diem instead of subsistence expenses, in individual cases, as described in below.

- (1) Participants in the Career Education Program - The special per diem rate for participants in the Career Education Program is \$18. These travelers must provide a copy of the travel authorization with the voucher, but do not have to furnish lodging receipts. This exception to the requirement for lodging receipts applies to participants in the Career Education Program only.
- (2) Trainees at the Federal Law Enforcement Training Center - The special per diem rate for trainees at the Federal Law Enforcement Training Center is \$5 when meals and lodging are provided.

- (3) Employees of the Assistant Commissioner (International) - Officials with authority as specified in Delegation Order No. 74, as revised, prescribe special per diem rates for employees of the office of the Assistant Commissioner (International).
- (4) All Other IRS Employees - The Director, Systems and Accounting Standards Division, National Office, prescribes special per diem rates for all other IRS employees.

Section 5.06 Adjusting Per Diem Rates

- A Reducing Per Diem - Officials directing travel may request authorization of a per diem rate less than that prescribed. Officials should submit the memorandum explaining the need for a different per diem rate and requesting concurrence to the Director, Systems and Accounting Standards Division, National Office, for signature as the authorizing officer as prescribed in Delegation Order No 74, as revised. (Do not use Form 1321 for this purpose.) The appropriate official in the Office of the Assistant Commissioner (International) prescribes reduced per diem rates for employees within that office.
- B Increasing Per Diem - When travelers require a reimbursement amount greater than the GSA per diem rate.
- C The fact that employees' dependents may accompany them (at their own expense) on temporary duty will not affect the per diem rate prescribed.
- D The employee must be clearly informed of such determination. Any questionable matter must be settled before the travel is begun.

Section 5.07 Applicable Maximum Per Diem

- A The applicable maximum per diem rate for each calendar day of travel is based on the travel status and location of the employee at 12:00 midnight and whether the employee requires lodging at that location. When travelers require lodging, the applicable maximum per diem rate shall be the rate prescribed for the temporary duty location or stopover point where the traveler obtains lodging while en route to or from temporary duty locations. Only one maximum rate will be applicable to a calendar day or fraction of a day.

Section 5.08 Pro Rating Per Diem

- A Quarter Days - For the purposes of calculating per diem, the calendar day (12:01 a.m. to 12:00 midnight) is divided into 4 quarters:

First quarter: 12:01 a.m. - 06:00 a.m.

| | |
|-----------------|----------------------------|
| Second quarter: | 06:01 a.m.- 12:00 noon |
| Third quarter: | 12:01 p.m. - 06:00 p.m. |
| Fourth quarter: | 06:01p.m. - 12:00 midnight |

- B Travelers may receive one fourth of the applicable M&IE per diem for each quarter, or fraction of a quarter, during which they are in travel status.
- C Travel for 24 Hours or Less - When the entire trip is 24 hours or less (but more than 12 hours), travelers shall prorate the travel period as described in A above for a complete explanation of the 12-hour rule. Travelers shall prorate M&IE starting with the quarter day in which travel begins and ending with quarter day in which the traveler arrives at home, office, or other authorized point upon conclusion of the trip.
- (1) Lodging Not Required - The per diem rate allowable shall be the M&IE rate applicable to the location of the temporary duty assignment. If there is more than one temporary duty point, calculate the per diem allowance using the highest of the M&IE rates prescribed for the locations where performing official business.
 - (2) Lodging Required - If travelers require lodging during this period, the rules for travel of more than 24 hours apply.
- D Travel for More Than 24 Hours - Travelers shall calculate per diem for travel of more than 24 hours as provided in paragraphs (a) through (e) of this section.
- (1) Day Travel Begins
 - a) Lodging Required - Travelers requiring lodging on the day travel begins (day of departure from the home, office, or other authorized point), will receive reimbursement for the actual cost of the lodging, limited to the applicable maximum lodging allowance prescribed for the location of the lodging. Travelers will also receive the applicable M&IE rate prescribed for the location of the lodging, prorated as provided above in paragraph.
 - b) Lodging Not Required - Travelers not requiring lodging on the day travel begins, (day of departure from the home, office, or other authorized point), shall receive the M&IE rate allowable for the destination, prorated as provided above.
 - (2) Full Calendar Days of Travel
 - a) Lodging Required - For each full calendar day employees are in travel status and require lodging (whether en route or at a temporary duty location), they will receive reimbursement for the actual cost of lodging, limited to the applicable maximum lodging allowance prescribed for the location, plus the applicable M&IE rate.
 - b) Lodging Not Required - For each full calendar day travelers are in travel status and do not require lodging (such as overnight travel to the next temporary duty location), they will receive reimbursement for the destination M&IE rate.
 - (3) Returning from Travel
 - a) Lodging Required - For each full calendar day travelers are in travel status and require lodging at an en route location while the employee is returning to the official station, home, or other authorized point, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable

maximum lodging allowance prescribed for the location of the lodging, plus the applicable M&IE rate.

- b) Lodging Not Required - For any full calendar day of travel when travelers do not require lodging while en route overnight returning to the official station, home, or other authorized point, they will receive the M&IE rate applicable to the preceding calendar day.
 - c) Day Travel Ends - For the day travel ends (day traveler returns to the official station, home, or other authorized point), the per diem allowable shall be the M&IE rate applicable to the preceding calendar day, prorated as provided above in paragraph
- (4) Lodging Obtained After Midnight - When employees do not arrive at the lodging location (either temporary duty point location or en route stopover point) until after midnight, they shall claim lodging for the preceding calendar day. The applicable maximum per diem for the preceding day will be determined as if the employee had been at the lodging location at 12:00 midnight of that day.
- (5) Privately-Owned Conveyance - Approving officials should limit a per diem claim to the time required to travel by common carrier when travelers use a privately-owned conveyance for personal reasons. Travelers must charge excess travel time to annual leave.

Section 5.09 Determining Commercial Lodging Cost

A Daily lodging costs ordinarily appear on the bill from the hotel, motel, etc. However, when travelers rent accommodations on a periodic basis (weekly, monthly, etc.) or share accommodations with others, they must determine the daily lodging cost for each person. The method to determine lodging costs is shown in (a) through (d) below. Travelers may use these costs either as the basis for computing a per diem rate or as an actual cost in claiming reimbursement of actual expenses, if appropriate.

- (1) Maximum Cost - A daily lodging cost determined may not in any event exceed the rate for a single hotel or motel room of the class generally occupied by Government travelers at the location involved.
- (2) Allowable Charges - When travelers rent quarters on a periodic basis, they should divide the total cost for each period by the number of nights actually occupied to determine the daily lodging cost, provided that they acted prudently in renting on a periodic basis and that the cost of the Government does not exceed the cost of renting conventional lodging at a daily rate. Otherwise, the daily lodging rate shall be computed by dividing the number of days in the rental period. Travelers required to pay for facilities and services separately may include such costs in the lodging cost, when they are items ordinarily included in a bill for a hotel or motel room. Although some items encountered may be questionable, travelers may properly include the following items in such charges:
 - a) Rent of quarters
 - b) Non-refundable deposit
 - c) Furniture rental (including TV)
 - d) Maid service for cleaning, making beds, etc. (tips are not allowable)
 - e) Rental, laundry, etc., of linens
 - f) Telephone service (not installation or long-distance calls)
 - g) Utilities

- (3) Sharing Accommodations with Government Employees - When two or more employees in an official travel status share accommodations, they should arrange for separate billing for their portions of the costs, to have the documentation necessary for their vouchers. If this is not possible, travelers should calculate the individual lodging cost by dividing the total lodging cost for the period by the number of travelers using the accommodations. Travelers should then divide the result by the number of nights spent in the accommodations to find their daily lodging cost, within the limitation above in paragraph (1).
- (4) Sharing Accommodations with Non-Employees - When a traveler shares accommodations with family members or others who are not Government employees in an official travel status, the lodging cost shall be the actual cost of the accommodations, within the limitation above in paragraph (1).
- (5) Reporting Lodging Costs - Whenever the circumstances of an employee's lodging require a determination of the lodging cost as provided in this subsection, the travel voucher should report the pertinent facts. Travelers should provide receipts for all items used in arriving at lodging costs regardless of whether their reimbursement is on actual expense or per diem basis.

Section 5.10 Determining Non-Commercial Lodging Cost

- A Reasonable costs will be allowed for nights spent in non-commercial establishments as provided in (1) through (3) below.
- (1) Non-Commercial Facilities - Fees charged for nights spent at non-commercial facilities are reimbursable lodging costs. These facilities include military posts and college dormitories or similar facilities not generally offered commercially. In such cases, the traveler must provide an explanation of the circumstances for using these types of facilities.
 - (2) Homes of Friends or Relatives - Travelers paying for lodging in the home of friends or relatives, will receive no part of the per diem allowance for lodging unless the host actually incurs additional costs in accommodating the travelers. Costs based on room rates for comparable commercial lodging in the area or flat token amounts are not reimbursable. The host must furnish a statement detailing the additional costs incurred due to the traveler's stay (such as additional utilities, bed linen, laundry, etc); and a receipt must support such a claim.
 - (3) Campers or Recreational Vehicles - When a camper or recreational vehicle is used while on temporary duty away from the official station, or incident to change in official station, expenses which may be considered as a lodging cost include:
 - a) Parking fees
 - b) Daily rental expense if the camper or recreational vehicle is not a privately-owned conveyance
 - c) Fees for baths/showers, dumping, and connection, use, and disconnection of utilities.

Section 5.11 Claiming Unused, Prepaid, and Non-Refundable Lodging Expense

- A Employees incurring lodging expenses in reasonable expectation of an extended travel assignment that is canceled or cut short for official reasons (not for personal reasons), may receive reimbursement for the lodging expenses under the following circumstances.
 - (1) The agency determines the employee acted reasonably and prudently in incurring lodging expenses.
 - (2) The employee sought a refund or otherwise took steps to minimize the cost upon official notice that temporary duty was curtailed or interrupted.

- B Employees may receive reimbursement for prepaid lodging and non-refundable rental deposits by prorating the lodging over the period of the travel, or by authorizing actual expense for the travel assignment.

- C When such cost is excessive and cannot be absorbed by prorating or by authorizing actual expense, travelers must provide a full explanation on or attached to the voucher. An approving official as specified in Delegation Order No. 25, as revised, must approve any such excessive lodging expense. These lodging expenses are miscellaneous travel expenses rather than subsistence expenses. These provisions apply to travel performed on an actual expense basis or a per diem basis.

Section 5.12 Government-Furnished Lodging and Meals

- A Definition - Meals and lodging furnished by the Government include those provided by a Government agency, or by a private company or organization hired by a Government agency. This includes employees' attendance at meetings or training sessions when registration fees or other attendance costs are paid by the Government. Government-furnished lodging also includes lodging accommodations rented by the Government for the use of employees in a travel status. Meals and lodging furnished by the Government do not include those provided by a carrier, whether en route or when travel is interrupted or delayed because of travel conditions.

- B Employees do not have to use Government quarters unless such use is essential to the interest of the Government.

- C There are circumstances, especially in training situations, that justify payment by the IRS for lodging facilities but do not warrant a requirement that all travelers use them. For example, it may be necessary to contract for lodging accommodations at crowded hotels and motels to make sure that space is available for employees on temporary duty travel. The IRS may contract for lodging facilities in this manner for those employees who agree to use them. Employees will be told the nights that the facilities are available, to help them determine whether to use the Government quarters or find their own. To avoid misunderstanding, employees should be given the opportunity to express a preference in writing. Since the IRS will have to pay for the contracted accommodations, employees who agree to use them must honor that agreement. Employees will receive reduced per diem for each night of contracted lodging, even if they stay elsewhere. There may be exceptions for circumstances beyond the employee's control or for changes made to the lodging contract. Employees must be notified in writing, before the travel, whenever they are required to accept meals or lodging furnished by the Government. This notification

will identify the days affected, will explain the need for the use of the facilities, and will inform employees of the reduced per diem for those days, even if they use other facilities.

Section 5.13 Requirements for Government-Furnished Lodging and Meals

- A Officials who direct travel and, for training travel, officials who authorize training may determine when employees must use eating and lodging facilities furnished by the Government.

- B The circumstances requiring the use of Government quarters must be fairly compelling. Officials can mandate use of Government quarters only under the following circumstances.
 - (1) Necessary service is not otherwise available.
 - (2) The property of the Government cannot adequately be protected unless the employee stays in the Government quarters.
 - (3) Employees are participating in an investigation that requires their presence in the quarters at all times.
 - (4) The quarters provide the only place of lodging reasonably close to the employees' place of duty, and daily travel to and from another place of lodging would be impracticable.
 - (5) Employees must keep highly valuable equipment or classified material in their possession and removal from the Government quarters would threaten the security of those items.
 - (6) The official who authorizes the travel or training determines that use of quarters furnished by the Government is a necessary and integral part of a particular mission or training course.

- C Mandatory use of Government quarters is not justified by ordinary benefit to the Government, such as economy or the ready accessibility of personnel. Under some circumstances, such as a training situation, an officer or employee other than the supervisor may make a determination or get employees' agreements. This person must provide information about the terms of the arrangements to the supervisor of each traveler affected.

Section 5.14 Reducing Per Diem for Government-Furnished Lodging and Meals

- A Definition - Travelers will receive reduced per diem when the Government provides meals or lodging at no cost to employees. "Provided by the Government" refers to situations where a Federal agency pays directly for meals or lodging.
 - (1) Meals and lodging at the Federal Law Enforcement Training Center, Glynco Facility, Brunswick, GA, are provided by the Government.

- (2) Meals provided by an airline or included in the lodging cost, such as a continental breakfast or hors d'oeuvres provided by a hotel, are not provided by the Government.
- B When there is a requirement or agreement to use Government-furnished meals or lodging, travelers will receive reduced per diem, even if they decline (for personal reasons) to accept the meals or lodging.
- C Travelers will receive reduced M&IE when the Government provides meals. For travel inside CONUS, the appropriate reduction to the M&IE rate must be made according to the following:
- (1) When the Government furnishes meals at a nominal cost, travelers can calculate the allowable M&IE rate by subtracting the amount from the total M&IE rate as above, and then adding the nominal amount paid for the meals.
 - (2) The total amount of deductions made on partial days must not cause the employee to receive less than the amount allowed for incidental expenses.
 - (3) Employees receiving training at the Federal Law Enforcement Training Center, Glynco, GA, will receive a special M&IE allowance of \$5 for each day that the Government provides lodging and meals.
 - (4) For travel outside CONUS, the M& IE rates for the localities in both non-foreign and foreign areas shall be reduced by the applicable dollar amount when the Federal Government furnishes meals to employees without charge or at a nominal cost.
- D If there is no requirement or agreement to use Government-furnished lodging, employees may receive reimbursement at the applicable per diem rate for all days on which they do not use Government facilities. Travelers will receive reimbursement for all days covered by such a requirement or agreement at a reduced rate, as prescribed by the Director, Systems and Accounting Standards Division. A requirement or agreement may involve both furnished lodging and other lodging. For instance, lodging furnished only on workdays, with the employee paying for lodging on non-workdays; or the travel to and from the temporary duty station may require lodging overnight. If employees leave their place of duty/training on non-workdays that are not subject to the requirement or agreement, they will receive reimbursement for the full cost of lodging and M&IE for the non-workdays.

Section 5.15 Reimbursement on an Actual Expense Basis

- A Travelers may receive reimbursement on an actual expense basis when the applicable per diem rate is inadequate due to the unusual circumstances of an assignment. An official designated in Delegation Order No. 25, as revised, must approve or authorize reimbursement on an actual expense basis. The official may authorize reimbursement of actual expenses on Form 1321, Authorization for Official Travel, on a memorandum containing the same information as Form 1321, or approve such reimbursement on the travel voucher.
- (1) When authorized in advance of travel, the covering authorization must state the maximum amount allowed for each location.

- (2) The maximums authorized apply to each calendar day or fraction of a day. Travelers do not need to prorate maximum daily rates.
 - (3) For travel within CONUS, the maximum daily rate for subsistence expenses shall not exceed 150 percent of the applicable maximum per diem rate (rounded to the next higher dollar) prescribed for the travel assignment location.
 - (4) For travel outside CONUS, the maximum daily rate shall not exceed the greater of:
 - a) 150 percent of the maximum per diem rate;
 - b) \$50 plus the applicable maximum per diem rate for the location as described by the Departments of Defense and State, as appropriate.
 - (5) Reimbursement for meals and incidental expenses (M&IE) shall not exceed:
 - a) 300 percent of the M&IE rate applicable to the temporary duty location;
 - b) \$75 plus the M&IE rate applicable to the temporary duty location when the daily maximum rate is determined above in paragraph A (4).
 - (6) When the actual subsistence expenses incurred during any 1 day are less than the maximum daily rate authorized, the employee shall be reimbursed only for the lesser amount.
 - (7) IRS may limit reimbursement for meals and incidental expenses to 100 percent of the applicable M&IE rate and deviate from the requirement for receipts or itemization of such expenses. In such instances, travelers will receive a prorated M&IE rate for partial days as provided above.
 - (8) When actual expense reimbursement is appropriate for travel already performed, an official designated in Delegation Order No. 25, as revised, may approve the actual expense incurred.
- B The approving official may determine the existence of unusual circumstances of the travel assignment on any reasonable basis. For example:
- (1) Travelers attending a meeting, conference, or training session away from their official duty station, must take lodging or meals at a prearranged place (such as the hotel where the function is being held). The lodging costs incurred because of such prearranged accommodations absorb all or practically all the maximum per diem allowance.
 - (2) Travelers, by reason of the assignment, incur unusually high expenses in the conduct of official business, such as for superior or extraordinary accommodations, including a suite or other quarters, for which the charge is well above that which they would normally have to pay for accommodations.
 - (3) The cost of lodging, meals and miscellaneous expenses, together with transportation costs to and from a distant site, would equal or exceed the same expenses at a nearer site.
- C Officials may determine that reimbursement otherwise allowable would be inadequate based on one of the following criteria:
- (1) The actual and necessary subsistence expenses exceed the maximum per diem allowance by 10 percent or more. For example, in an area where the maximum per diem rate is \$66.00, actual expenses must exceed \$72.60 per day.
 - (2) The traveler has no alternative but to incur hotel costs which absorb all or nearly all the maximum per diem allowance.

- D The above provisions notwithstanding, the Federal Travel Regulations prohibit authorizations of actual expense reimbursement solely due to inflated lodging or meal costs in a location since such costs would be common to all travelers. Authorizing officials should determine, on a case by case basis, that suitable, less costly accommodations are not available and that the nature of the mission precludes travelers from rescheduling the trip until such accommodations are available. Suitable accommodations are those that meet the prevalent standards of comfort and physical security expected by a prudent traveler.

- E Purchase Orders for Renting Rooms - Officials designated in Delegation Order No. 25, as revised, may authorize the rental or leasing of rooms by purchase order.
 - (1) Travelers should request lodging by purchase order only for specific situations and after appropriate consideration of facts that would exist at the time of travel. A written justification must accompany any request for such authorization. The purchase order must be issued before the travel begins. A justification for lodging by purchase order may include one of the following:
 - a) The use of the particularly located accommodation is an integral part of the employee's job assignment.
 - b) Failure to provide such accommodations would frustrate the ability of the agency to carry out its statutory mandate.
 - c) The number of available units in a particular area are scarce due to a convention, special event, natural disaster, or other unusual situation.
 - (2) The lodging cost may not exceed 300 percent of the maximum daily lodging amount.

Section 5.16 Requirements for Actual Expense Reimbursement

- A Allowable Expenses - The expenses for which travelers will receive reimbursement on an actual expense basis are those normally included in per diem. This usually includes lodging, meals, tips for waiters, porters, baggage-handlers, bellhops, and hotel maids, laundry and pressing of clothing, and transportation between places of lodging or business and places where employees take meals. However, when travelers cannot get suitable meals at the temporary duty station, transportation is considered a necessary expense rather than subsistence. Travelers must include a statement on the voucher explaining why transportation expenses were necessary to get suitable meals. This also applies to transportation to such places as drugstores, barbershops, places of worship and dry cleaning establishments.

- B Identifying Costs - Travelers must identify the subsistence costs actually incurred each day and show in the subsistence column the total for each day on the travel voucher. The total for each day must be less than or equal to the prescribed maximum. Travelers should show the expenses for each day (with the lodging exception noted below) as: "lodging, each meal and other (total of all other items)." When lodging expenses continue at the same daily rate, travelers may show the total lodging expense for the period, identifying the days affected and the daily rate. Travelers must furnish receipts for all lodging expenses.

- C Reviewing Claims - Officials shall review subsistence expenses incurred and claimed on an actual expense basis and allow only those determined to be necessary and reasonable. Travelers must furnish original receipts for any individual meal (including tip), or other allowable expense, when the cost exceeds \$75. If copies of receipts are submitted, a supplemental statement explaining the reason(s) why original receipts cannot be submitted must be attached. Any voucher submitted with copies of receipts without the supplemental statement will be returned to the traveler unpaid. An employee traveling on official business should exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.
- (1) The types of expenses that are not allowable as subsistence expenses include:
 - a) Snacks
 - b) Newspapers, coffee and rolls (not part of a regular meal), candy, soft drinks
 - c) Alcoholic beverages
 - d) Duplicate meal reimbursement for meals bought after a flight (when meals were included in the price of the airplane ticket and provided during the flight), unless travelers provide a justifiable explanation of why they did not eat the meals on the flight or why extra meals were necessary
 - (2) Treasury Directive TD 70-02 states that directing and approving officials and certifying officers are responsible for determining whether subsistence expenses claimed on travel vouchers are reasonable in amount and essential to the accomplishment and purpose of the mission.
- D The actual expenses claimed for each day are the meals and other subsistence expenses incurred between 12:01 a.m. and midnight, and lodging used at the end of that day, if any. Travelers visiting more than one place may receive reimbursement on both a per diem and actual expense basis. In this event:
- (1) The authorized rate of reimbursement for each day is based on the location where the traveler takes lodging. For example, employees traveling from an assignment where they claimed per diem to another assignment area where actual expenses have been authorized and lodging is taken, should claim subsistence expenses for the entire day on an actual expense basis.
 - (2) Reimbursement for the day of return to home or official station is on the same basis (per diem or actual expense) as that applicable to the previous calendar day.

Section 5.17 Weekends and Holidays - Temporary Return to Residence or Post of Duty

- A Travelers returning to their residence or post of duty over a non-workday(s), must get approval from the appropriate official. The official's signature on the travel voucher validates the propriety of the traveler's claims. The Fiscal Management Office processing the voucher will automatically accept this determination unless the circumstances reported raise serious doubts about the claim.
- (1) If the justification for the employee's return is not obvious, the employee should state the reason on the voucher. This is especially important if the employee returns to perform official duties at the post of duty on the non-workday(s). If the traveler performs any official business, with the concurrence of a supervisory official, the return is considered advantageous to the Government.
 - (2) If the cost of transportation and subsistence expenses for the return are less than the per diem or actual subsistence expenses reimbursable if the traveler had

remained in travel status, the return is advantageous to the Government. Since employees may normally travel during work hours, supervisors should consider the value of work-time lost in traveling before ordering an employee to return over non-workdays. If any employee voluntarily travels outside of work hours, the supervisor does not need to consider the value of work-time lost when determining advantage to the Government.

- (3) Travelers may only use GTRs for temporary return when an official has authorized or approved such travel as advantageous to the Government.

B When travelers voluntarily return to their place of residence or post of duty over non-workdays, reimbursement for subsistence expenses ends upon arrival there and begins again upon departure to return to the same or another temporary duty station. Such a return is considered voluntary when it is solely for personal reasons.

- (1) Reimbursement for transportation expenses and per diem en route is limited to the amount allowed had the traveler remained at the temporary duty station. Such per diem will be based on the rate allowed for the day preceding the weekend of return.
- (2) For reimbursement authorized or approved on an actual expense basis, the maximum reimbursement allowable for the round-trip transportation and actual subsistence expenses en route will be the average of the amounts claimed for the whole days in the week preceding the weekend of return.
- (3) Employees staying with friends or relatives at the temporary duty location during the week at no lodging cost to the Government may use commercial lodging rates to determine "allowable expenses" for that week.

Section 5.18 Temporary Absence from Temporary Duty Station

A Employees leaving a temporary duty station over a weekend or holiday for personal reasons, other than travel to residence or post of duty, may only claim subsistence based on entitlement at the temporary duty location.

- (1) Employees may receive reimbursement for the actual cost of lodging at the weekend or holiday location, limited to the maximum amount applicable for the location of the temporary duty, plus the applicable M&IE.
- (2) When reimbursement is on a reduced per diem basis (lodging furnished by the Government) and lodging is not furnished for non-workdays, subsistence entitlement for the weekend or holiday is based on the applicable rate for the location of the official business.

B Travelers will not receive reimbursement for transportation expenses for travel to a place other than residence or post of duty.

Section 5.19 Travel to Succeeding Temporary Duty Station

A Employees completing an assignment at one temporary duty station on the day before a weekend or holiday, and starting an assignment at another such station on the day after

the non-workday(s) have several options. They may return home en route, proceed via another location, split the days between the two temporary duty sites or proceed to the new temporary post for all the non-workdays. The following rules cover these situations.

- B Employees who elect, for personal reasons, to spend non-workday(s) at a place other than either temporary duty station, and not their home or post of duty, will receive reimbursement based on the following computations.
 - (1) If reimbursement at the temporary duty station is on a per diem basis, the per diem rate for the non-workday(s) is limited to the rate of the preceding day. Lodging costs will be limited to the average of the amounts paid in the whole days of the preceding week at the temporary duty station where the official business was completed.
 - (2) If reimbursement at the temporary duty station is on an actual expense basis, the traveler may claim the actual subsistence expenses incurred on the non-workday(s), limited to the average of the whole days in the week preceding departure for the next station.
 - (3) Reimbursement on the day of travel to the next station will be on the basis of that station, limited to the maximum allowed.
 - (4) Any transportation costs above those for the travel between the two temporary duty stations will be borne by the employee.

- C If employees return home for non-workday(s), payment will be on a comparative basis as described in section 5.17: The basis for all days except the day of travel to the next temporary post will be that of the post being left. Travel on a non-workday to the next temporary post will be on the basis of that post. If reimbursement at that location is authorized on an actual expense basis, travelers are limited to the average expenses of the whole days of the next week.

- D Employees splitting the non-workdays between the two temporary posts will receive reimbursement on the basis of each post separately. The day(s) spent at the old temporary post will be a continuation of the reimbursement for that post. Travel on a non-workday to the next temporary post will be on the basis of that post, limited to the maximum per diem or actual expense reimbursement permitted at that post.

- E Employees spending non-workdays at the location of the next assignment, will receive reimbursement based on the prescribed per diem or actual expense authorized for that area.

Section 5.20 Completion of Duty on Friday

- A Employees may not remain in a travel status over a weekend solely to increase their entitlement to subsistence. The following requirements cover the completion of temporary duty on a Friday preceding a non-holiday weekend.
 - (1) Travelers should return to home or post of duty on that Friday unless arrival would be at an unreasonable hour. In that event, travelers should return on Saturday. In

either case, per diem or other authorized subsistence expenses will be payable until the traveler's arrival at home or post of duty.

- (2) Instead of travel on Saturday as described in (a) above, the traveler may return on Monday following the weekend. In this event, subsistence reimbursement will be suspended as of midnight Friday, and resumed at 12:01 a.m. Monday, continuing until the traveler reaches home or post of duty.
 - (3) When it is advantageous to the Government for employees to travel after work hours on Friday, supervisors may still allow employees, at their request, to travel at a later time. However, the travel expenses, including subsistence, may not exceed those that travelers would have incurred if they had returned immediately.
- B Travelers completing temporary duty on a Thursday preceding a Friday holiday, or if the following Monday is a holiday, should apply the principles illustrated in A above.

Section 5.21 Temporary Duty Beginning on Monday

- A If practical, officials should schedule travel within the employee's standard workweek. However, circumstances may require employees to report for duty on Monday at a time too early to permit travel on that day. In this case, employees should travel on the preceding day (Sunday), leaving their home or post of duty at a reasonable time.
- B Employees may, at their preference, travel during duty hours on the preceding Friday. In this event, subsistence reimbursement is limited to the amount that would have been payable if travelers had departed on Sunday.
- C If temporary duty begins on a Tuesday following a Monday holiday, or if the preceding Friday is a holiday, travelers should apply the principles illustrated above.

Section 5.22 Authorized Return

- A Substantial Cost Savings - Officials may authorize per diem and transportation expenses to employees to return home for non-workdays when there are significant cost savings. Officials shall schedule travel time within employee' duty hours when practical. The cost of lost productivity attributable to the duty hours involved in traveling to and from the employee's residence for non-workdays shall be considered in determining the cost savings.
- B Extended Temporary Duty - Employees routinely required to perform extended periods of temporary duty may receive reimbursement for round-trip transportation expenses and per diem en route for periodic return travel to their official stations or residences for non-workdays. Authorization for such reimbursement is at the discretion of the Service and must be within the limits of appropriations available for payment of travel expenses. For assignments lasting more than one year, all travel reimbursements are considered to be

taxable income. Officials should consider the length and purpose of the temporary duty assignments and the distance of the return travel. Periodic return travel may be authorized under the following conditions.

- (1) The official as designated in Delegation Order No. 95 has determined, based on an appropriate cost analysis, the cost of periodic weekend return travel (including the cost of potential overtime, if applicable) are outweighed by savings resulting from increased employee productivity and reduced costs of employee recruitment and retention. This cost analysis shall be conducted no less frequently than every other year.
- (2) Return travel on non-workdays authorized under these provisions is an exception to the directive on scheduling of travel. The travel should be performed outside the employee's regularly scheduled duty hours or during periods of authorized leave. However, travel should be scheduled for employees not exempt from the Fair Labor Standards Act overtime provisions to minimize payment of overtime. This includes scheduling travel during regularly scheduled duty hours when necessary. (See Office of Personnel Management regulations for further guidelines covering overtime during travel.)

Section 5.23 Leave of Absence

- A Employees taking leave of absence of any kind while in a travel status, must show the exact hour of departure from and return to duty status on the travel voucher. Employees must request leave in the following circumstances.
- (1) Employees are not performing official business during normal work hours at the temporary duty station.
 - (2) Employees leave the temporary duty station before the close of business or return to the temporary duty station after the beginning of business, when traveling over a weekend or holiday for personal reasons.
 - (3) Employees lose work hours due to travel by privately owned conveyance when travel by common carrier is authorized.
 - (4) Employees lose work hours due to indirect travel for personal reasons.
- B The regulations in this subsection dealing with the allowance or non-allowance of reimbursement for subsistence expenses apply when employees take any kind of leave, except leave required due to illness or injury.

Section 5.24 Leave for Whole Days

Subsistence expenses are not reimbursable for any day taken entirely on leave, whether leave is limited to that day alone or is part of a period of leave involving other days or parts of days. Travelers will be in a subsistence status until midnight of the last day preceding a full day of leave and from 12:01 a.m. of the day following a full day of leave. If, after such leave, travelers on an actual expense basis return to duty status, they are allowed lodging only for the night preceding the first day's leave or the night preceding the return to duty status.

Section 5.25 Part-Day Leave Wholly Within a Day

- A Employees taking leave for only part of a day, that is not part of a leave period carried over from the preceding workday or extending into the following workday, may claim reimbursement as follows.
- (1) Leave for half the prescribed working hours or less is disregarded for subsistence expense purposes. Travelers will receive reimbursement of either per diem or actual expenses, as applicable, for the entire day. For example, employees taking leave from 10:30 a.m. to 3:00 p.m. (4 hours plus lunch period) would receive reimbursement of subsistence expenses for the entire day.
 - (2) Leave exceeding half the prescribed working hours makes the employee ineligible for reimbursement of subsistence expenses. For example, employees taking leave from 8:00 a.m. to 1:00 p.m. are not entitled to claim lodging costs or M&IE for that day. Employees on an actual expense basis would not be reimbursed for expenses incurred between 12:01 a.m. and midnight of that day.

Section 5.26 Leave Covering Two Part-Days

The following rules apply to reimbursement of employees taking leave that starts during one day and ends during the following workday.

Per Diem Basis or Actual Expense Basis - When the total leave for either of the days is more than half the prescribed working hours for one day, per diem will not be allowed for the day during which the leave is taken. If such days precede and follow non-workday(s), per diem for the non-workday(s) will be paid unless the leave on one of the workdays exceeds half the prescribed working hours for that day. In the latter event, no per diem is payable for the non-workday(s). For example, an employee taking leave from 3:30 p.m. Friday (1 hour) to 12:00 noon the following Monday (4 hours) would be entitled to per diem for Friday, Saturday, Sunday, and Monday. If the leave had ended at 1:30 on Monday (5 hours), per diem for Friday would be the same, but none would be payable for Saturday, Sunday, or Monday.

Section 5.27 Leave Covering Both Whole Days and Part-Days

- A The following rules apply to reimbursement of employees taking leave for one or more whole days, that includes leave taken at the end of the day before the first whole day or at the beginning of the day after the last whole day.
- (1) Per Diem Basis - The applicable amount of per diem will be payable for the day during which the leave starts, or the day which the leave ends, or both, as applicable. No per diem will be paid for non-workday(s) falling within the period of leave. For example, an employee taking leave from 3:30 p.m. Wednesday to 9:00 a.m. the following Monday is entitled to the applicable amount of per diem payable for Wednesday and Monday, but will not receive per diem for any day between.

- (2) Actual Expense Basis - Employees will not receive reimbursement for any expenses incurred between the moment the leave starts and the moment it stops. For example, an employee taking leave from 3:30 p.m. Wednesday to 9:00 a.m. the following Monday will receive reimbursement for subsistence expenses incurred up to 3:30 p.m. Wednesday and beginning at 9:00 a.m. Monday, but not for any day between.

Section 5.28 Leave Preceded and Followed by Non-workdays

When one or more days of leave fall between a holiday and a weekend, or when one full week of leave falls between two weekends, reimbursement of per diem or actual expenses for the non-workdays may not exceed two days. For example, an employee takes leave on the Friday after Thanksgiving. The employee will receive reimbursement for only two of the four days from Thursday through Sunday. If the employee is on an actual-expense basis, these days may be Thursday and Sunday, or Saturday and Sunday. This restriction applies whether the traveler is actually claiming the subsistence expenses or not using them to compare the constructive costs for voluntary return to home or official station, as provided in section 5.17.

Section 5.29 Incapacitating Illness or Injury of Employee

- A Incapacitating illness or injury is defined as that which occurs suddenly and prevents the employee from performing official duties and requires relief, treatment, medical attention, or hospitalization. These provisions do not apply to prearranged or planned medical treatment or examinations.
- B Travelers becoming incapacitated due to illness or injury, not due to their own misconduct, while en route to or while at a temporary duty station and before the completion of a temporary duty assignment, may receive reimbursement for transportation and subsistence expenses for return to their official station.
- C Travelers taking leave of absence of any kind due to illness or injury, not due to their own misconduct, will continue to receive per diem or reimbursement on an actual expense basis, as appropriate, for periods not to exceed 14 calendar days (including fractional days) in any one period of absence. However, officials may approve a longer period when unusual circumstances in a particular case warrant an extension. Approval of the voucher is considered evidence of the approval. Such reimbursement continues if the traveler is hospitalized, provided that the hospitalization is not at Government expense (Federal Employees Health Benefits Program is not considered at Government expense).
- D If the traveler receives hospitalization or reimbursement for hospital expenses under any Federal statute, other than the Federal Employees Health Benefit Act of 1959, the traveler will not receive a per diem allowance or actual subsistence expenses for that period. If the per diem or actual subsistence expenses were paid, officials must collect them from the traveler.

- E Travelers may receive reimbursement for excess travel costs incurred for interrupting a temporary duty assignment because of an incapacitating illness or injury or taking leave of absence for travel to an alternate location to get medical services. The nearest hospital or medical facility capable of treating the employee's illness or injury is not considered an alternate location. Such reimbursement must be approved by the appropriate official. Travelers will receive reimbursement for the excess (if any) of actual costs of travel from the point of interruption to the alternate location and return to the temporary duty assignment, over the constructive costs of round-trip travel between the official station and the alternate location. Travelers will not receive per diem for the time spent at the alternate location.

Section 5.30 Personal Emergency Travel

- A Employees required to leave a temporary duty assignment due to personal emergency, may receive reimbursement for appropriate transportation and subsistence expenses while en route to the official duty station or an alternate location. If at all possible, employees should consult with an approving official before leaving an assignment.
- B Definition - Personal emergencies include
 - (1) Critical illness or death of a family member
 - (2) A catastrophe such as a fire, impending flood, or other natural disaster, that directly affects the employee or the employee's home or family.
- C Required Authorization - Officials designated in Delegation Order No. 25, as revised, may also approve emergency travel for situations that affect a member of the employee's extended family, other family members who may or may not be dependents of the employee.
- D Reimbursement for emergency return to the official duty station, and return to the temporary duty station, if necessary, is limited to the actual cost of travel (including per diem en route) by the most economical means. Travelers should use discount fares offered by contract air carriers, or other reduced fares available to travelers on official business or personal emergency, whenever possible.
- E Travel to a location other than the employee's post of duty is limited to any excess cost. The excess cost is the difference between the actual cost of travel from the point of the interrupted temporary duty to the alternate location, and back (when indicated) and the constructive cost of travel. The actual cost of travel includes the per diem allowance while en route. The constructive cost of travel is the reasonable cost of round-trip travel and per diem between the official station and the alternative location. Per diem is not allowable for the time spent at the alternate location.

- F Travelers may use a Government contractor-issued charge card for transportation and lodging expenses at an alternate location during the emergency situation or receive an advance of funds. Upon completion of the emergency travel, employees shall reimburse the Service for all personal expenses and any amounts above the amount of allowable reimbursement.

Section 5.31 Death of Employee While in Travel Status

- A When an employee dies while in a travel status or while assigned to a post of duty outside the United States, the Service will bear the cost, within certain limitations, of preparing the remains and transporting them to the decedent's place of actual residence, official station, or place of interment. Chapter 303 of the Federal Travel Regulations describes these allowances in detail.
- B When an employee dies while stationed at a post of duty outside CONUS, the Service will bear the cost, within certain limitations, of returning the members of the immediate family and the household goods of the decedent to the actual place of residence within one year of the date of death.

Section 5.32 Employees With Disabilities

- A An employee with a disability refers to an employee who have a record of or have a physical or mental impairment that substantially limits one or more major life activities. Employees with disabilities on official travel may require the assistance of an attendant or escort. Officials designated in Delegation Order No. 95, as revised, have authority to determine whether assistance for disabled employees is necessary and approve the attendant's travel. Under such circumstances, the transportation and per diem expenses of an attendant are necessary expenses for travel, regardless whether the attendant is or is not a member of the employee's immediate family.
- B Disabled employees may receive reimbursement for additional expenses incurred for special assistance, these reimbursements are allowable as miscellaneous expenses, in addition to the maximum per diem or actual expenses otherwise allowable. These expenses can include
 - (1) Cost of specialized transportation for the employee to, from, and/or at the temporary duty location
 - (2) Cost of specialized services provided by a common carrier necessary to accommodate the employee's disability
 - (3) Cost incurred as a direct result of the employee's disability for baggage handling in connection with public transportation or at lodging facilities
 - (4) Cost of renting and/or transporting a wheelchair

Section 5.33 Subsistence and Transportation for Threatened Law Enforcement and Investigative Employees

- A These regulations cover employees assigned to law enforcement or investigative positions, those acting in a similar capacity or individuals detailed to these positions. Members of the immediate family whose lives also may be in jeopardy may be provided temporary accommodations as well, as a protective measure. The temporary accommodations for employees and their immediate families may be near the official station, or some other location. If justified, accommodations can be at separate locations.

- B Required Authorization - Officials designated in Delegation Order No. 25, as revised, may authorize or approve reimbursement for subsistence and transportation costs incurred by employees arranging temporary accommodations within or outside CONUS due to threats arising from their assigned duties.

- C Subsistence payments for temporary accommodations may begin as soon as employees and their family members must be moved to some other location. Employees are responsible for providing for their day-to-day living expenses while occupying temporary accommodations. However, if available facilities do not allow for preparation of meals and doing laundry, either of these expenses may be allowable, as determined necessary by the approving official.

- D Normally, employees should plan to use temporary accommodations for no longer than 60 days; however, they may extend the period of occupancy if necessary. When the period of occupancy will be longer than 120 days, supervisors should consider a permanent change of station as an alternative. Supervisors should take into account the nature of the threat, the degree of disruption to the employee's family life, and the projected cost of each alternative.

- E Employees may receive an advance of funds for transportation and subsistence expenses. Employees must submit a separate advance request for each 30-day period or fraction thereof.

- F Transportation expenses will be paid for employees and their family members when the situation requires relocation to a place away from the employee's designated post of duty. Transportation expenses to and from the temporary location will be reimbursed according to the governing provisions of Part 4 of this Handbook, unless other means of transportation are authorized for security reasons.

- G For reimbursement of lodging expenses, and any other allowable subsistence expenses as provided in paragraph C above, the approving official will prescribe an appropriate daily maximum amount, limited to the maximum per diem rate for the area.
 - (1) An employee or unaccompanied spouse may receive the appropriate daily maximum amount, limited to the maximum per diem rate for the area.

- (2) A spouse occupying accommodations with the employee, and each family member 12 years of age or older, may receive three-fourths of the employee's daily maximum amount.
 - (3) Each family member under 12 years of age may receive one half of the employee's daily maximum amount.
 - (4) If circumstances warrant, a higher daily maximum amount, limited to the employee's daily maximum amount, may be set for each member of the immediate family who necessarily occupies temporary accommodations at a location separate from either the employee or the spouse.
 - (5) Employees must itemize the actual expenses in a manner to allow review of amounts spent daily for lodging, meals and other allowable subsistence expenses. Employees must provide receipts for lodging and for any single expense which exceeds \$75.
- H To avoid jeopardizing the security of the individual involved, employees should not submit original receipts or other documents to the Beckley Finance Center with the travel voucher. Due to the sensitive nature of the claim, the approving official should review the voucher and maintain the detailed documentation.

Section 5.34 Traveler's Checks, Money Orders, and Certified Checks

Travelers may receive reimbursement for cost of traveler's checks, money orders, or certified checks purchased for official travel, including relocation. The amount of the check or money orders may not ordinarily exceed the amount of funds necessary to cover the estimated reimbursable expenses. However, in a situation such as an unexpectedly shortened assignment, when the amount of funds converted exceeds the amount of funds necessary to cover the actual expenses incurred by a significant margin, employees must provide an explanation on the voucher. Travelers must also furnish receipts when requesting reimbursement on form SF 1164, Claim for Reimbursement for Expenditure on Official Business, or when the conversion fee exceeds \$75.

Section 5.35 Taxable Travel Reimbursements

- A Unsubstantiated Travel Advances and Expenses - The Family Support Act of 1988, Public Law No. 100-485, requires the Service to report, as taxable income, any travel reimbursements exceeding the amount of substantiated expenses. This applies to employees who received an advance of funds for official travel expenses and have not substantiated expenses and/or returned advance amounts exceeding substantiated expenses within a reasonable time.
- (1) The travel reimbursement plan that the Internal Revenue Service uses to track official travel expenses, advances and reimbursements requires that all employees:
 - a) Account to IRS and substantiate all official travel expenses, and
 - b) Return to the IRS any amount exceeding the substantiated expenses.
 - (2) The Service may use the per diem allowance rates issued by GSA to deem the amount of expenses that are substantiated.

- (3) As the regulations apply to Government accounting procedures, a reasonable time is defined as: The return of any excess amount to the IRS within 120 days of the date on the periodic statement that the IRS sends to the employee.
- (4) Travelers must repay any advance immediately upon receiving notice of cancellation of official travel.
- (5) If the employee does not substantiate expenses or return any amount exceeding the substantiated expenses within a reasonable time (see definition above), the unsubstantiated amounts are treated as income to the employee. The Service will account for the amounts as paid under a non-accountable plan and will report the amount as part of the employee's gross income on Form W-2. These amounts are considered wages for withholding and payment of employment taxes. It is suggested that employees refer to IRS Publication 17, Your Federal Income Tax, for additional information.

B Other Taxable Items - Reimbursement for per diem expenses (lodging and/or M&IE) incurred within the commuting area. Subsistence of less than 24 hours without a night's lodging is taxable.

- (1) The term "indefinite travel" is synonymous with "long term travel" or "long term detail." The Energy Policy Act of 1992 (ACT) generally affects travelers who meet the following criteria. The traveler is directed to travel away from home to a single location on official business and travel to a single location is realistically expected:
 - a) To last (and does in fact last) for one year or less, the travel is temporary in the absence of facts and circumstances indicating otherwise
 - b) To last for more than one year or there is no realistic expectation that the travel assignment will last a year or less, the travel assignment is considered to be indefinite, regardless of whether it actually exceeds one year
 - c) To last for one year or less, but at some later date the employment is realistically expected to exceed one year, that travel will be treated as temporary (in the absence of facts and circumstances indicating otherwise) until the date that the traveler's realistic expectations changes
- (2) Whose travel already exceeded one year and incurred costs or was reimbursed for costs after December 31, 1992.
- (3) Any employee on an indefinite travel assignment must be issued a Form 1321, Authorization for Official Travel . A copy of the form is sent to the Beckley Finance Center that is processing the employee's travel vouchers. Also, a copy of the Form 1321 must be attached to each voucher that an employee submits. Employees using the Travel Reimbursement & Accounting System (TRAS) must submit hard copy versions of the Form 1321 to the Beckley Finance Center that is processing their travel vouchers prior to filing the first voucher. If an indefinite travel assignment has been completed and the employee meets the criteria listed above, a Form 1321 must be sent to the Beckley Finance Center that processed their travel vouchers. The Authorization Number on the Form 1321 is provided by the organization that has authorized the travel assignment. This authorization number must also be noted on the Travel Voucher SF-1012 in block six. If another office is paying for the travel, this fact must be noted on the Form 1321. In addition the following statement must be included on the Form 1321 in the block labeled Location of Temporary Duty Assignment

"THIS IS AN INDEFINITE TRAVEL ASSIGNMENT, ALL TRAVEL EXPENSES ARE TAXABLE INCOME."

- (4) Travel vouchers submitted without a copy of the Form 1321 attached will be returned unpaid.
- (5) W-2 Reporting - The Service will issue a Form W-2, Wage and Tax Statement, at the end of each calendar year for taxable subsistence expenses. The reporting of the payment on the employee's Form W-2 does not relieve the employee of the requirement to repay any excess reimbursement.

Section 5.36 Telephone Calls for Official Business

Travelers will receive reimbursement for local and long distance telephone calls made for official business reasons. Travelers must furnish a statement of telephone charges, including date, place called, amount, and certification that the service was required for official business is required for all long distance calls for which reimbursement is requested. A receipt is required for each call over \$75.00.

Section 5.37 Personal Telephone Calls

- A Employees may receive reimbursement for emergency personal telephone calls while away from their usual place of work, whether or not they are within the local commuting area. Travelers must furnish a statement of telephone charges, including date, place called, and amount, is required for all long distance calls for which reimbursement is requested. A receipt is required, regardless of amount unless a coin box telephone is used and that fact is stated on the voucher.
- (1) The criteria are:
 - a) An emergency telephone call is required or a situation arises that requires an immediate telephone call.
 - b) The employee does not have access to a Government telephone.
 - c) The employee may place a call within the local area or to the area from which the employee regularly commutes (even though this may be a long distance call). See examples below.
 - (2) Examples of authorized emergency telephone calls:
 - a) Calls to notify an employee's family, doctor, etc. when the employee is injured while on official Government business. Some examples include injury on the job (yet away from usual place of work), injury while taking or in transit to Government-approved training, and other similar circumstances.
 - b) Calls to notify an employee's family or other appropriate parties to inform them of a schedule change caused by official business or transportation schedule changes or delays.
 - c) Brief calls to locations within the area from which employees regularly commute (even though this may be a long distance call) to advise their family of a change in schedule due to unforeseen overtime or to make alternate transportation or childcare arrangements.
 - d) Brief calls to locations within the area from which employees regularly commute, such as a local government agency or doctor, that can be reached only during working hours.

- e) Brief calls to locations within the area from which employees regularly commute to arrange for emergency repairs to their residence or automobile.
- B Employees may receive reimbursement for non-emergency personal telephone calls under certain conditions, while on official business away from the local commuting area. Travelers must furnish a statement of telephone charges, including date, place called, and amount is required for all long distance calls for which reimbursement is requested. A receipt is required for each call over \$75.00.
- (1) Employees must be in temporary duty travel status for more than one day.
 - (2) Employees should make only an average of one brief call per day to their residence. This does not mean that an employee must make one call each day, nor does it mean that the total number of calls divided by the number of days in travel status must exactly equal one. The approving official will make sure that the calls are brief (usually 3-5 minutes) and will determine when the employee has exceeded the one call per day average. Individual circumstances should dictate the definition of prudent usage.
 - (3) The approving official shall discuss and advise individual employees concerning specific situations which the manager believes exceeded the definition of prudent use before denying reimbursement.

Section 5.38 Other Communications Services

Travelers may receive reimbursement for charges for official commercial telegrams, cablegrams, or radiograms on official business. Travelers must furnish a statement showing, for each communication, the sending and receiving points, the date, the amount paid, and certification that the service was required for official business.

Section 5.39 Training Travel

- A Employees in a travel status, participating in training programs under the Government Employees Training Act, will receive reimbursement for transportation and subsistence expenses as provided in the Federal Travel Regulations and applicable administrative regulations. Such travel is official travel under the provisions of the current General Travel Order.
- B Local participants required to "live in" at a training site because dinner meeting sessions or other meetings take place in the evenings, will not receive per diem since they are not in a travel status.
- C The Comptroller General has held that local participants as described in B above, who incur additional expenses, may receive a stipulated sum per day as necessary training expenses. Authorized officials as designated in Delegation Order No. 92, as revised, must approve such payments. Employees entitled to a stipulated sum must submit a copy of the authorization with each voucher claiming payment, unless they have a

blanket authorization. In such cases, employees must provide a reference to this authorization on the face of the voucher.

- D Participants in the Career Education Programs will receive a letter of authorization and travel orders from the Office of Personnel Operations at National Office. Employees participating in the program will receive a special per diem rate instead of subsistence.
- E Recipients of grants, scholarships or awards in cash or kind under the Career Education Programs, must keep a record of how they spent the money and provide a full accounting for these funds on the last travel voucher.
- F The Office of Personnel Management (OPM) has established the following options for making subsistence payments for training assignments lasting more than 30 days.
 - (1) The Service may pay a standard rate. The standard payment may be:
 - a) 55 percent of the full per diem rate or
 - b) Another standard payment, determined by the Service. Officials should base this payment on survey data of the actual subsistence expenses for an area to which the Service sends a large number of employees for training.
 - (2) The Service may pay all or part of actual subsistence expenses. Officials must document the unusual circumstances that indicate that such payment is in the public interest.
 - (3) Several training courses are exempt from the reduced rates because travelers cannot get suitable lodging at reduced rates. For the programs listed below, travelers will receive reimbursement for the current per diem rates for the location of the training.
 - a) Program 2270a, Revenue Officer Unit
 - b) Program 3140c, Revenue Agent Phase I
 - c) Program 3160b, Computer Audit Specialist Phase II
 - d) Program 3160c, Computer Audit Specialist Phase III
 - e) Program 9936, Executive Development (XD)
 - (4) All other out-Service management programs lasting more than 30 calendar days will follow the reduced rate of 55 percent. This does not include travel when the Government furnishes lodging or meals.
 - (5) The Director, Human Resources Division and any other official designated in Delegation Order No. 92, as revised, may authorize exceptions to the standard payments if unusual circumstances justify the payment of higher per diem or actual expenses.
 - (6) These provisions do not apply to training instructors or Management Career Program detailers since they are in fact working and not receiving training.

Section 5.40 Interview Travel

- A Travelers may be reimbursed for certain travel expenses incurred when interviewing for positions with the Federal Government. The guidelines for reimbursement are based on the current employment status (non-Federal or Federal) of the person to be interviewed.
- (1) Non-Federal Employees - Individuals not currently employed by the Federal Government may receive reimbursement for travel expenses only if the position for which they are being considered is at the Grade (GS and GM) 14 level or above. In special circumstances, travel expenses may be paid for interviews for positions at lower grade levels if prior approval has been obtained from OMP.
 - (2) Federal Employees - The grade limitations are not as strictly applied when the person to be interviewed is currently an IRS or other Federal employee. Interview travel expenses may be paid for IRS or other Federal employees being considered for transfers. Travel expenses are not usually paid for interviews for clerical positions being filled within the commuting area of the office concerned.
 - (3) Cost Identification - The costs for interview travel will be charged to the office requesting the interview. For those individuals who are not Government employees, the costs will be paid by the office requesting the interview.

Part 6. Foreign Travel

This section contains regulations specifically governing official travel outside the continental United States. Included are procedures for computing reimbursement according to per diem rates and regulations set by the Department of State, Department of Defense, and the General Services Administration. The term "continental United States" refers to the area covered by the 48 contiguous States and the District of Columbia, excluding Hawaii and Alaska.

Section 6.01 Authorizations

- A All official travel by any IRS employee, regardless of grade or position, to foreign locations requires prior clearance and coordination by both the Executive Secretary, Office of the Secretary, Treasury and the Department of State, respectively. Employees must submit requests for travel to these listed locations to the Executive Secretary a minimum of 15 days in advance. (If under extraordinary circumstances, there is not enough time to meet this deadline, employees should submit the request as soon as they know about the need for such travel.) The Executive Secretary, Treasury will notify the requesting office when it receives a response from the State Department (usually within 5-6 work days). A National Security Council approved memorandum entitled "Defensive Security Briefing To Be Provided U.S. Government Employees Traveling To Communist-Controlled Countries," shall be provided to any regular or contract employee traveling to those countries. Employees shall receive the memorandum whether they are traveling on Government business or for personal reasons, regardless of the sensitivity of their position, or whether they had or have access to classified information. Copies are available from the offices of the officials with delegated authority to authorize foreign travel. (See Delegation Order No. 48, as revised.)
- B The General Travel Order covers temporary duty (TDY) travel to Alaska, Hawaii, and United States possessions, in addition to the continental United States.

- C Employees must clear all travel involving points outside the United States and its possessions in advance with the Assistant Commissioner (International), Chief Counsel, Deputy Chief Counsel or their designees, as provided by Delegation Order No. 48, for certain travel to Canada.

- D A copy of the travel authorization for travel described in above not requiring clearance and coordination under above must be sent to the Assistant Commissioner's office that directed the travel.

- E Requests for authorization to perform international travel by National Office employees must be approved by the functional Assistant Commissioner before being sent to the Assistant Commissioner (International).

- F Requests for authorization to perform international travel by Business Operating Division employees below. Business Operating Division Director/ Commissioner level must be routed through the Business Operating Division Director or Assistant Regional Commissioner, as applicable. After approval at the Business Operating Division level, requests must be approved by the functional Assistant Regional Commissioner, before being sent to the Assistant Commissioner (International). The Business Operating Division Directors and Assistant Business Operating Division Directors must have their requests routed through the appropriate functional Assistant Regional Commissioner for concurrence and to the Regional Commissioner for approval. When regional foreign travel is multi-functional the request must be approved by the Regional Commissioner for forwarding to the Assistant Commissioner (International).

- G After appropriate regional approval, requests for authorization to perform international travel must be submitted to the Assistant Commissioner (International). Requests must be submitted at least 45 calendar days in advance if the traveler does not have a valid official passport and 30 days in advance when the traveler already has a valid official passport.

- H Requests for authorization to perform international travel must be submitted on Form 1321, Travel Request and Authorization, together with a memorandum providing the following information:
 - (1) Name of traveler
 - (2) Title
 - (3) Office
 - (4) Purpose of travel
 - (5) City(ies)/Country(ies) to be visited
 - (6) Complete itinerary
 - (7) Inclusive dates of travel
 - (8) Indicate whether the traveler has an official passport and if not, whether the traveler has submitted an application - specify the date and place filed
 - (9) Estimate of travel expenses (transportation, per diem, and other)

- (10) Address (mailing and street) and telephone number of requesting office
 - (11) Specific type of security clearance held (with form 5235, "Security Clearance," attached)
 - (12) Taxpayer's name
 - (13) Names and titles of host government officials contacted and/or American Embassy contacts. Any information provided by the American Embassy concerning the visit
 - (14) For Examination Travelers - Copy of the invitation letter from taxpayer(s) or their representative(s) if a branch or wholly owned subsidiary. If the entity isn't wholly owned, a invitation letter should come from the foreign entity.
 - (15) For Criminal Investigation Travelers - Name and nationality of individual(s) to be contacted and a statement that they have consented to meet
- I The authorizing official will review the memorandum showing the need for the trip and its cost. After signing the travel order, the authorizing official must forward a copy to the Assistant Commissioner's office that directed the travel. Two or more employees traveling together may submit a single memorandum.

Section 6.02 Travel to Canada

- A Travel performed to Canada by permanently assigned personnel of contiguous Business Operating Division (defined in below) does not require the approval of the Assistant Commissioner (International) when it involves the activities cited below.
- (1) Interviewing Persons Residing Within the Contiguous Business Operating Division with Their Prior Consent - The Business Operating Division Director will notify the Canadian Chief of Special Investigations, Revenue Canada - Taxation, of the Business Operating Division concerned and get consent to the planned activities. For cases involving the collection of taxes, interviews can only be conducted with the taxpayer liable. An official from Revenue Canada - Taxation must be present for cases involving criminal breach of taxation laws, unless the Canadian Chief of Special Investigations waives this requirement.
 - (2) Obtaining Routine Information and Examining Public Records - Only notification to Revenue Canada - Taxation is necessary. Routine information is information that is available to the public, but held by a private agency or party.
 - (3) Examining Books and Records of U.S. Taxpayers - Employees may examine records maintained in the contiguous Business Operating Division or in the custody of a person in the contiguous Business Operating Operation, with the prior written consent of the taxpayer and consent of the person with custody of the books and records without notifying Revenue Canada - Taxation. Permissible examination activities include: examination of books and records of individual U.S. taxpayers; a U.S. branch operation in Canada; a U.S. branch of a Canadian corporation when the records are located in Canada; or a U.S. company with records in Canada.
 - (4) Accepting an income tax return, receiving payment of tax voluntarily made or providing taxpayer assistance - Only notification to Revenue Canada - Taxation is necessary. Taxpayer assistance is limited to preparing U.S. income tax returns, answering taxpayers' questions and conducting seminars.

- B Continuous Business Operating Divisions are the metropolitan areas of:
 - (1) Windsor, Ontario and Detroit,
 - (2) Michigan
 - (3) Hamilton and St. Catherine's, Ontario and Buffalo, New York
 - (4) Vancouver, British Columbia and Seattle, Washington.

- C Each request to Revenue Canada - Taxation by the Business Operating Division Director will include an outline of the details of the proposed activity. This outline must provide the name of the representative, the location and length of the visit, and the person to be seen or the sources of the information which may be explored. In an emergency, verbal communication will be acceptable as long as the employee follows up with written confirmation.

- D Employees traveling to Canada for any other reasons must get prior written approval from the delegated officials in Delegation Order No. 48, as revised. See the appropriate Internal Revenue Manual for specific activities permitted (criminal investigation, examination, collection, and taxpayer service).

Section 6.03 Travel by Senior Officials

- A Senior officials must coordinate their travel with the Assistant Secretary (Management) at the Department of the Treasury. Submit requests at least 10 days before travel. The request should include:
 - (1) Objective of trip
 - (2) Names of senior participants
 - (3) Itinerary
 - (4) List of major events, meetings, and appearances.

- B Officials must submit travel requests for approval before discussing travel plans with the foreign government(s) concerned.

- C The Assistant Secretary (Management) will review the request to make sure that it complies with cost-control and administrative requirements. The Assistant Secretary (Management) will also send the request, through the Executive Secretary, to the Assistant to the President for National Security Affairs as soon as possible. The Executive Secretary, NSC, will provide a written response within 5 working days to Treasury's Executive Secretary.

- D If, in the traveler's judgment, the results of the trip are of presidential interest, the traveler will prepare a report within 7 working days of the trip. Travelers should submit trip reports to the Assistant Secretary (Management) for transmittal to the Assistant to the President for National Security Affairs, through the Executive Secretary.

Section 6.04 Travel in Support of Foreign Presidential Trips

- A Any employee, regardless of rank, traveling in support of a presidential trip must submit the following information to the Assistant Secretary (Management) at least 20 working days before the departure date:
 - (1) Name of individual traveling in advance of or accompanying the presidential visit
 - (2) Anticipated cost of travel by individual
 - (3) Purpose of travel
 - (4) Means of transportation (such as military or commercial air)
 - (5) Anticipated arrival and departure data
 - (6) Number of department personnel stationed abroad at the trip location who will be supporting the visit of the President
 - (7) Military assets, if any, required (such as helicopter, aircraft, ground transportation).

- B The Assistant Secretary (Management) will review the information and forward it, through the Executive Secretary, to the Assistant to the President for Management and Administration.

Section 6.05 Travel for Assistance for Eastern Europe

- A The State Department must clear all travel by employees (regardless of rank) to Eastern Europe related to trade, assistance, or meetings with host government officials. Travelers must follow these procedures in addition to the general foreign travel clearance procedures.

- B The request for clearance should include:
 - (1) the subjects to be discussed
 - (2) a complete description of any new proposal, its cost and sources of funding.

- C Travelers should submit the request to the Assistant Secretary (Management) for transmittal to the Coordinator for Eastern European Assistance at the State Department (DEEA). The State Department will respond within 5 working days in writing or via telephone.

- D Following clearance, the traveler should draft a post concurrence cable. The proposed concurrence cable and the notification/request for clearance memorandum should be sent to D/EEA for clearance. All travelers, regardless of rank, must prepare a post concurrence cable. The final paragraph of the concurrence cable must read "this cable has been cleared by D/EEA."

- E D/EEA will get the necessary clearance from the appropriate office within the State Department.

- F After D/EEA clears the proposed post concurrence cable, the originator should send the cable directly to the embassy. (Embassies will not respond to telephone or facsimile instructions from the Service for substantive or administrative travel arrangements to the post.)

- G The embassy will respond directly to the sender.

Section 6.06 Passports

- A Employees traveling on official business to foreign countries must have a valid United States official passport, not a personal passport. Employees do not need passports for travel to Canada, however, proof of U.S. citizenship is required. Below is a list of forms which are valid proof of citizenship.
 - (1) A valid U.S. Passport (personal or official).
 - (2) Original birth certificate or a certified copy of a birth certificate by the issuing agency.
 - (3) Original voters registration card.
 - (4) Original Selective Service card.
 - (5) Original Draft card.
 - a) Normally, a personal passport is not appropriate for official travel. When necessary for safety reasons, however, travelers may use a personal passport and will receive reimbursement for the cost of the passport.
 - b) Circumstances which dictate the use of a personal passport must be evaluated on an individual basis.
 - c) Travelers must submit receipts for any reimbursement claim for a personal passport when the amount paid exceeds \$75.

- B Employees under the general supervision of the Chief Counsel should follow the procedures prescribed by that office for obtaining and renewing passports. The following instructions apply to all other employees whose travel must be authorized by the Assistant Commissioner (International).
 - (1) Employees who do not have a passport, either official or personal, issued within the last 12 years or have never had a passport must submit their application for an official passport on Form DSP-11, Department of State Passport Application, with the required photographs and Form TD F 70-021.1, Request for Approval of Passport for Official Travel.
 - (2) Travelers will receive an authorized TD F 70-02.1 once they inform the Office of International Programs (IN:I:O:P) of the travel. Employees should file the forms in person with the nearest Post Office, County Clerk's Office or Passport Office of the Department of State. Passport offices are located in

- a) Boston, MA
 - b) Chicago, IL
 - c) Honolulu, HI
 - d) Houston, TX
 - e) Los Angeles, CA
 - f) New Orleans, LA
 - g) New York City, NY
 - h) Philadelphia, PA
 - i) San Francisco, CA
 - j) Seattle, WA
 - k) Stamford, CT
 - l) Washington, DC
- (3) On the application, under "Purpose of trip," the employee should enter the following:
- a) "Official business for the U.S. Internal Revenue Service, Washington, D.C." The State Department will send official passports to the Director, Office of International Programs, Attn: IN:I:O:P. Upon receipt of the passport, the Office of International Programs will prepare the necessary letters to the appropriate embassies in Washington and obtain all the necessary visas. After the travel has been approved, the office will forward the passport to the employee through the proper channels.
- (4) Travelers must give notice of the travel at least 45 days before travel departure to allow time for the Passport Office to process the application and issue the passport. This also allows the Office of International Programs to secure the necessary visas and forward the passport to the employee.
- (5) Employees who have had a passport, either official or personal, issued to them within the last 12 years, and who still have the passport in their possession, should forward it to the Office of International Programs, Attn: IN:I:O:P for renewal and any necessary visas. When renewal of the passport is necessary, that is, if the official or personal passport has expired, a completed and signed form DSP-82, Department of State Application for Passport by Mail, with required photographs attached, should be sent to the Office of International Programs, Attn: IN:I:O:P. This should be done at least 30 days before the travel date. The Travel Coordinator will forward the passport application and photographs, along with an authorized TD F 70-02.1, to the Washington Passport Agency.
- C Upon completion of travel, travelers should return official passports to the office of either the Assistant Commissioner (International), Attn: IN:I:O:P or the Chief Counsel, as applicable. The traveler should keep a record of the passport number in case foreign travel is necessary in the future. Employees whose post of duty is an overseas post, when not traveling on official business, must keep their official passport in the office safe.

Section 6.07 Immunization Requirements

- A An "International Certificate of Vaccination" is required for United States residents visiting foreign countries. Canada and a few other countries do not require this certificate. Travelers may get the certificate form and information about specific immunization

requirements with the passport application or at the nearest Office of the United States Public Health Service.

- B Travelers should use U.S. Government facilities, including the United States Public Health Service, for required immunizations when available and practical. Travelers using the services of a private physician may claim reimbursement on SF 1012, Travel Voucher.
- C Employees located in Washington, D.C. may use Department of State facilities once they have received their travel authorization.

Section 6.08 Security Clearances

Travel to foreign areas may require a security clearance if official duties are being performed at an Embassy or Consulate. The valid levels of security clearances are Confidential, Secret, or Top Secret. Questions may be directed to the Foreign Travel Coordinator at the Office of International Programs IN:I:O:P.

Section 6.09 Prohibitions

Employees shall not carry firearms or electronic equipment when traveling to foreign countries.

Section 6.10 Safeguarding Classified Information

- A Employees may not hand carry classified information with them unless specific authorization is granted according to the guidelines in Treasury Directive 71-03, Screening of Airline Passengers Carrying U.S. Classified Information or Material.
- B Employees are responsible for reporting any contact (within or outside the scope of their official activities) they have with persons from countries listed as countries of concern to their designated security officer. These countries are listed in Treasury Memo dated February 3, 1989 which will be given to each traveler (refer to National Security Directive No. 197, Reporting Hostile Contacts and Security Awareness).
- C Employees are also to report to designated security officials, any suspected or apparent attempt by persons, regardless of nationality, to gain unauthorized access to classified national security, sensitive, or proprietary information (refer to National Security Directive No. 197, Reporting Hostile Contacts and Security Awareness).

Section 6.11 Transportation

Travelers should use a United States carrier when traveling by sea or air outside the continental United States, unless the use of a foreign carrier is warranted as explained in section 6.12 and 6.13.

Section 6.12 Travel by United States Flag Air Carriers

- A These regulations conform with guidelines issued by the Comptroller General of the United States, which use the term "certificated" for air carriers that Government travelers should use. Certificated air carriers are carriers holding certificates under the Federal Aviation Act of 1958, excluding foreign air carriers operating under permits.

- B Employees, their dependents and personal effects must travel between the United States and a foreign country or between foreign countries by certificated air carriers whenever service by these carriers is available (see below). Travelers may use a non-certificated (foreign) air carrier only when a certificated air carrier is unavailable (see below). When direct service by a certificated air carrier is not available between the origin and destination, travelers may use a non-certificated air carrier to the nearest practical interchange point to connect with available certificated air carrier service on a usually traveled route. Any expenditure for commercial foreign air travel on non-certificated air carriers will be disallowed unless there is a certificate or memorandum explaining why service by certificated air carriers is unavailable, attached to the voucher.

- C Service by a certificated air carrier is considered available even though service by a non-certificated air carrier:
 - (1) costs less
 - (2) can be paid for in excess foreign currency (except as provided below in paragraph (5))
 - (3) is preferred by the agency or traveler
 - (4) is more convenient for the agency or traveler.

- D Service by a certificated air carrier is considered unavailable under any one of the following circumstances.
 - (1) The traveler, while en route, would have to wait 6 hours or more to transfer to a certificated air carrier to proceed to the intended destination.
 - (2) Any flight by a certificated air carrier is interrupted by a stop expected to be 6 hours or more for refueling, reloading, repairs, or other cause, and no other flight by a certificated air carrier is available during the 6-hour period.
 - (3) Service by a certificated air carrier, or by a combination of certificated and non-certificated air carriers (if certificated air carriers are unavailable), would take 24 or more hours longer to accomplish the agency's mission than would service by a non-certificated air carrier or carriers. This time is measured from the origin airport to the destination airport.

- (4) The elapsed travel time on a scheduled flight from the origin airport to the destination airport by non-certificated air carrier(s) is 3 hours or less, and service by certificated air carrier(s) would involve twice that scheduled travel time.
 - (5) Certificated air carriers will be considered to be unavailable by declining to accept payment in foreign currencies for transportation services required by certain programs or activities of the Government. These programs, under legislative authority, are financed solely with excess foreign currencies which may not be converted to U.S. dollars. In these instances and notwithstanding the provisions of (2), above, travelers may use non-certificated air carriers that accept the required foreign currency when necessary to accomplish the mission of the particular program or activity. The statement of justification required under B , above, must state that the transportation service needed can be paid for only in excess foreign currencies and that otherwise available certificated air carriers declined to accept payment in the foreign currencies.
 - (6) Use of non-certificated air carrier(s) may be deemed necessary if a certificated air carrier(s) cannot provide the air transportation needed or use of certificated air carrier(s) will not accomplish the IRSs mission.
 - (7) For travel between two points outside the United States, certificated air carrier(s) will not be considered available if travel by non-certificated air carrier(s) would eliminate two or more aircraft changes en route.
 - (8) Where one of the two points abroad is the gateway airport en route to or from the United States, if the use of a certificated air carrier(s) would extend the time in a travel status by at least 6 hours more than travel by non-certificated air carrier(s), including accelerated arrival at the overseas destination or delayed departure from the overseas origin, as well as delay at the gateway airport or other interchange point abroad.
- E Travelers should use service by a certificated air carrier from the origin airport to the furthest practical interchange point on a usually traveled route when such service, including appropriate connections, is available. When the origin airport or an interchange point on a usually traveled route is not serviced by a certificated air carrier, travelers may use a non-certificated air carrier only to the nearest practical interchange point to connect with available certificated air carrier service.
- F When the only certificated air carrier service available between points in the United States and points outside the United States requires boarding or leaving the carrier between midnight and 6 a.m., or travel spanning those hours, the employee must use such service insofar as otherwise available. However, when the only certificated air carrier service between points, both of which are outside the United States, requires boarding or leaving the carrier between or travel spanning the hours of midnight and 6 a.m., and when a non-certificated carrier is available which does not require travel at those hours, the certificated service may be considered unavailable. The traveler may instead travel by non-certificated carrier to the nearest practical interchange point on a usually traveled route to connect with a certificated carrier. When, to comply with these guidelines, or by choice, an employee travels by certificated U.S. air carrier requiring boarding or leaving carrier between or travel spanning hours of midnight and 6 a.m., the employee may be granted a brief period of administrative leave and additional per diem for "acclimatization rest" at the destination.
- G Rest Periods

- (1) A rest period, not to exceed 24 hours may be approved if all the following conditions apply.
 - a) Travel is direct between authorized origin and destination points separated by several time zones
 - b) Either the origin or destination point is outside CONUS
 - c) Travel between the two points is less-than-premium-class accommodations
 - d) The scheduled flight time, including stopovers, exceeds 14 hours by a direct or usually traveled route.
- (2) The rest stop may be authorized at any intermediate point, including points within CONUS, provided the point is midway in the journey, or as near to midway as requirements for use of certificated air carriers and carrier scheduling permit.
- (3) A rest stop shall not be authorized when an employee chooses, for personal convenience, to travel by an indirect route resulting in excess travel time.
- (4) When carrier schedules or the requirements for use of certificated carriers prevent an intermediate rest stop, or a rest stop is not authorized, the employee should schedule arrival at the temporary duty point to allow enough time for a reasonable rest period before reporting for duty.

H International Air Freight - International air freight forwarders, engaged in foreign air transportation, may be used for Government-financed movements of property. However, for any expenditure for commercial foreign air transportation on non-certificated air carriers, travelers must attach a certificate or memorandum explaining why service by certificated air carriers is unavailable to the voucher. International air freight forwarders engaged in foreign air transportation shall submit with their bills a copy of the airway bill or manifest showing the underlying air carriers used, with the appropriate justification certificates or memoranda for use of non-certificated air carriers.

Section 6.13 Travel by United States Flag Ships

The Merchant Marine Act of 1936 provides in part: "Any officer or employee of the United States traveling on official business overseas or to or from any of the possessions of the United States shall travel and transport his personal effects on ships registered under the laws of the United States where such ships are available unless the necessity of his mission requires the use of a ship under a foreign flag...."

Section 6.14 Trip Insurance

Employees may be reimbursed for purchase of trip insurance for a Government-furnished or privately-owned conveyance during official business only for specific or individual trips into a foreign country. Trip insurance covers potential liability for property damage or personal injury or death to third parties. Reimbursement is limited to instances in which the purchase of such insurance is required by foreign statute. Reimbursement may also be authorized when it is a practical necessity due to the legal procedures of a foreign country which, in the event of an accident, could result in detainment of the driver and impoundment of the vehicle. The amount of reimbursement is limited to the cost of the

minimum amount of insurance required for the use of a foreign country's roads or the minimum amount required by local leasing industry custom.

Section 6.15 Per Diem

- A The Secretary of Defense sets per diem rates for non-foreign areas outside CONUS (Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and the territories and possessions of the United States). The Secretary of State sets per diem rates for foreign areas (those outside both CONUS and non-foreign areas). See Chapter 500 of this handbook, for information on reimbursement procedures.

Section 6.16 Leave of Absence and Illness or Injury of Employee

- A Leave of Absence - Employees in a travel status outside the continental United States who take a leave of absence should use the regulations to determine their eligibility for reimbursement of subsistence expenses.
- B Illness or Injury - Travelers who become incapacitated due to illness or injury, not due to their own misconduct, while en route to or while at a temporary duty station outside the continental United States should use the regulations to determine their eligibility for reimbursement of subsistence expenses.

Section 6.17 Foreign Currency Expenses

Travelers are entitled to reimbursement for commissions paid to exchange foreign currency.

Section 6.18 Preparation of Vouchers

- A Employees traveling in foreign countries should report their expenditures by item in the currency of the country in which they spent the money. Travelers must convert the total expenditure in foreign currency into U.S. dollars at the rate(s) at which the traveler obtained the foreign money. The rates of conversion and the commissions charged must be shown on the voucher. Travelers are entitled to reimbursement for the commissions charged to exchanged currency.

Part 7. Reimbursement Vouchers

Section 7.01 Voucher Preparation

- A Forms to be Used - Employees should submit claims for reimbursement of expenses on SF 1012, Travel Voucher, and IRS Form 6772, Schedule of Expenses and Amounts Claimed-Continuation Sheet for Standard Form 1012. Employees may use SF 1164, Claim for Reimbursement for Expenditures on Official Business to request reimbursement from imprest funds. Travelers with an outstanding travel advance must submit reimbursement claims on SF 1012; not through the imprest fund on SF 1164. TRAS (Travel Reimbursement and Accounting System) may be used to submit travel expenses for payment. TRAS provides an automated environment that is menu-driven for the real-time entry of travel and advance data. All validity checks, computations and limitations have been automated. Refer to the TRAS User's Guide for more information.

- B Voucher Period - Each travel voucher will cover a period that is either a calendar month or another period ending on any given day of the month as prescribed by the region. However, in the following special circumstances it is possible to file a voucher for a slightly different time frame.
 - (1) When a single trip spans the normal end of a voucher period, with one portion being more than a few days (for example, April 29 through May 15), employees may choose to include the few days in the voucher period in which the greater portion of the trip occurs or they may divide the trip at the normal voucher period end.
 - (2) When a single trip extends beyond the normal end of a voucher period by a few days (for example, April 29 through May 2), employees may include the entire trip in either of the voucher periods or split the trip at the normal period end.

- C General Preparation Instructions
 - (1) Travelers should prepare vouchers by typewriter, or legibly in indelible ink.
 - (2) The payee's signature, written in indelible ink, shall agree with the name as shown in the caption of the voucher.
 - (3) The date of certification by the traveler must not be before the last day of any period for which the traveler claims reimbursement.
 - (4) Both sides of the voucher must be original.
 - (5) When preparing vouchers, employees should be brief, yet provide enough information to justify the expenses claimed. In consideration of persons preparing and reviewing vouchers, employees should be careful not to include unnecessary items.

- D Erasures and Alterations - Travelers must initial all erasures and alterations in totals on a travel voucher. Erasures and alterations in totals on a receipt must be initialed by the person who signed the receipt.

- E Lost or Missing Vouchers - If it has been established that a voucher has been lost or missing after the employee and approving official signed the voucher, the traveler may submit another voucher or a photocopy of the original voucher containing original signatures of the traveler and approving official. The original signatures on the photocopy must be in a color ink other than black to speed processing time. Copies of vouchers with the original signatures in black ink will be returned to the traveler unprocessed. Any resubmission of a voucher must be marked "SECOND ORIGINAL" at the top of the form with the date that the original was submitted. These vouchers must be supported with documents or a statement by the employee that the original voucher along with the documents were lost.

Section 7.02 Travel Time

- A Travelers must provide the date and hour of departure from and arrival at their residence, official station, or other place affecting per diem or actual expenses on the travel voucher. The times shown will be the standard time in effect at each place concerned during the period of travel.
- B Travelers should only report those days on which they traveled or incurred reimbursable expenses. Travelers should also report any absences from duty while in a travel status, as they may affect per diem allowances.
- C Employees traveling for less than 24 hours without lodging should include the following statement at the top of the front of the voucher. "Subsistence for travel of less than 24 hours is claimed in the amount of \$."

Section 7.03 Claiming Expenses

- A GTR and GTS - Travelers using a Government Transportation Request (GTR) or the Government Transportation Account (GTA) during a voucher filing period, must report such use on a voucher even though the traveler did not incur reimbursable expenses. Travelers must submit the memorandum copy of the GTR or a copy of the GTA passenger coupon with the voucher. Complete the diary and transportation block in the usual manner.
- B Cash - Travelers who make cash payments for transportation by common carrier, must show the mode and class of transportation on the voucher.

Section 7.04 First Class Air Travel

Employees who use premium-class air accommodations should show travel by premium class on the voucher and attach a copy of the authorization.

Section 7.05 Privately-Owned Conveyances

- A There are several ways to show transportation by privately owned conveyance (POC) on the travel voucher as described in paragraphs (1) through (6) below.
- (1) Travelers using a POC for travel to or from a place of temporary duty, who claim reimbursement on a comparative cost basis, should include the comparative cost statement in the "Description" column (b). Travelers should show the amount claimed for subsistence in the "Subsistence" column (k) and the amount claimed for transportation in the "Mileage" column (j). There should be no entries in the "Mileage Rate" column (h), or the "Number of Miles" column (i).
 - (2) When using a POC for voluntary return to post of duty, travelers should compare the reimbursement to the amount of subsistence they would have incurred if they had remained at the place of temporary duty ("weekend savings"). Travelers should provide an explanation of the cost computation in the "Description" column (b), and show the amount claimed in the "Subsistence" column (k). There should be no entries in the "Mileage Rate" column (h), the "Number of Miles" column (i), or the "Mileage" column (j). See 541.1 for more information on voluntary return.
 - (3) Reimbursement for travel by privately-owned conveyance will be claimed by appropriate entries in the "Description" column (b), the "Mileage Rate" column (h), the "Number of Miles" column (i), and the "Mileage" column (j), when such use is
 - a) Advantageous to the Government
 - b) Instead of a taxicab to or from common carrier terminal(s)
 - c) Instead of a taxicab in other situations allowable
 - d) To get suitable meals otherwise unavailable at the temporary duty station without transportation
 - (4) When travelers incur mileage or local transportation expenses to get suitable meals which are otherwise unavailable at the place of temporary duty, they should include an explanation in the "Description" column (b). Travelers using a POC should make suitable entries in the "Mileage Rate" column (h), the "Number of Miles" column (i), and the "Mileage" column (j). Travelers should enter the amount of local fares claimed in the "Other" column (l) and not use the "Mileage Rate", "Number of Miles", or "Mileage" columns.
 - (5) Other than in the circumstances described in (4) above, travelers may not claim mileage or local fares to get meals when traveling under per diem. If claimed under actual expense, include the explanation in the "Description" column (b), and the amount claimed for POC mileage or local fares in the "Miscellaneous" column (f). Note: Travelers must reduce the amount claimed in the "Subsistence" column (k) if the total of the lodging, meals, transportation to get meals, and other miscellaneous expenses exceed the maximum allowable.
- B Reimbursement shall not be allowed for payments made to other Government employees for transportation expenses, except in cases of need. In such cases, travelers must provide a satisfactory explanation on the voucher.

Section 7.06 Telephone Calls and Other Communications Services

- A Telephone Calls - A frequent traveler (who travels at least twice a year) may wish to use a Government-issued US Sprint card for all long distance telephone calls in connection with official travel, including personal calls home. (The US Sprint card provides access to Government FTS 2000 service.) Requests for US Sprint cards will be forwarded via the local Facilities Management Branch to the National Office Telecommunications staff. The Telecommunications staff will be responsible for monitoring charges.
- B A travel reimbursement claim for telephone calls, personal or official business, will be allowed on SF 1012, Travel Voucher.
- C The basic charge for placing a long distance call through a hotel switchboard will be allowed on a travel reimbursement claim. A statement of telephone charges, including date, place called, and amount, is required for all long distance calls for which reimbursement is requested. A receipt is required, regardless of amount, unless a coin box telephone is used and that fact is stated on the voucher.
- D The approving official is responsible for careful review of amounts claimed for telephone calls.

Section 7.07 Reimbursement Claims

- A A claim on a travel voucher for a telephone call must include the nature of the charge, such as the call was placed through the hotel switchboard or the individual is an infrequent traveler. The voucher claim must include the certification statement that telephone charges were made in the interest of the Government. (Generally, the certification is pre-printed on the travel voucher.)
- B Amounts claimed for telephone charges will be claimed on SF 1012, Travel Voucher, under "Other," Column (j), and are charged to Sub-Object Class (SOC) 2109. (US Sprint call charges shall not be shown on the travel voucher claim.)

Section 7.08 Other Communications Services

Travelers may receive reimbursement for charges for official commercial telegrams, cablegrams, or radiograms on official business. Travelers must identify the points between which service was provided, the date, the amount paid for each communication, and state that the communication services were required for official business. When required for reasons of security, travelers may identify the origin and destination in confidence to the administrative official rather than provide this information on the official voucher.

Section 7.09 Miscellaneous Expenses

- A Travelers will itemize miscellaneous expenses on travel vouchers in chronological order, showing the amounts incurred for each day. Travelers may show amounts spent for local telephone calls, local public
- B and on-street parking meter fees in total at the end of the voucher.
- C Travelers may claim reimbursement for the cost of converting cash to a bank draft or money order or exchange fees for converting foreign currency as an "Other" expense on SF1012, Travel Voucher, or SF 1164, Claim for Reimbursement for Expenditures on Official Business, as appropriate. When using SF 1164, travelers must attach receipts for all expenses. Local management will determine the reimbursement method for each post of duty.
- D Expenses incurred for laundry, cleaning and pressing of clothing at a temporary duty location are reimbursable as a miscellaneous travel expense provided travelers incur a minimum of four consecutive nights lodging while on official travel, and the expenses are incurred at the temporary duty location.
- E Receipts are not required for expenses claimed on SF 1012 unless they exceed \$75.

Section 7.10 Regular Travel

- A Each travel voucher must show the appropriate office and activity code information in Block 11. For accounting purposes, the office code consists of a SPENDING OFFICE and a COST OFFICE. The Spending Office indicates where an obligation will be charged. The Cost Office represents the Office that benefits from the expenditure. For example: when charging National Office Directed Travel (NODT), the Spending Office will be one of the NODT offices within one of the National Office Financial Plans and the Cost Office will be the office of the traveler. The Activity code consists of a MANAGEMENT ACTIVITY CODE and an APPROPRIATION FUND CODE. All of these fields are required on the travel voucher.
- B The Project Code (required for all appropriation 4 obligations) should be placed on each line in the description column of the Schedule of Expenses and Amounts Claimed, Form 1012.

Section 7.11 Purpose Codes

- A Travelers and heads of offices are responsible for ensuring the travel voucher contains accurate data concerning travel costs. Travel cost information is entered into the

accounting system with a one character alpha purpose code (PC) that identifies the purpose of the travel.

- B The most frequent purposes for travel are described below. This list is intended as a guide only; it is not comprehensive. See IRM 1623, Financial Management Codes Handbook for the complete list of purpose codes. Travelers should follow office and managerial practice when determining which purpose code to use.
- (1) General (PC = G) - site visits, workshops to discuss general operations, review status reports or procedures.
 - (2) Meetings, Conferences, and Speeches (PC = M) - participation or attendance at a meeting, conference, or similar event to discuss or plan strategy (other than training). Generally, a meeting is defined as a session with an established or planned agenda or where specific information is provided to a group of individuals.
 - (3) System Acceptability Test (SAT) (PC = S) - participation in the planning, developing, scheduling and conducting acceptability tests or to simulate live operations for new or revised systems specifically designed to process tax returns and related documents such as procedures, forms, instructions or computer programs.
 - (4) Case Related (PC = C) - conferring with taxpayers or third parties to resolve tax cases. Also includes internal audit and internal security investigations.
 - (5) Travel of Experts and Witnesses (PC = I) - Non-Federal experts or witnesses, including individuals served with an administrative summons. Also includes non-Federal individuals asked to act in a capacity that is directly related to official activities of the service, such as invitational travel.
 - (6) Training (PC = T) - formal training conducted in a classroom-like atmosphere. (Travelers should get the Accounting codes and the course number needed for filing a reimbursement claim from the course instructor.)
- C When a single trip is used to accomplish more than one assignment involving multiple travel purposes, travel costs should be charged to the program area where the traveler placed the greatest amount of time or emphasis.

Section 7.12 Other Vouchers

- A Travelers may use a small cash purchase imprest fund, if available, for reimbursement for approved expenditures. These include local transportation by bus, streetcar, taxicab, or by privately-owned conveyance on a mileage basis (see IRM 1724, Imprest Fund Handbook). However, travelers may include local transportation expenses incurred during a travel period on the travel voucher.
- B Travelers requesting reimbursement from the imprest fund must use SF 1164, Claim for Reimbursement for Expenditures on Official Business. The form submitted must be original.

- C Employees with outstanding travel advances must claim reimbursement for travel expenses on SF 1012, not SF 1164.

Section 7.13 Voucher Submission

- A When to Submit Vouchers - Travelers should ordinarily submit vouchers promptly at the end of the month or within 15 workdays after completion of travel. Travelers may, however, submit vouchers earlier if there is reasonable certainty that there will be no additional travel during the period. Prompt submission of vouchers is in the interest of employees. It is also essential to the proper maintenance of accounts for cash advanced and for administrative expenses.

- B Where to Submit Vouchers - Travelers should submit vouchers and all applicable attachments to the proper supervisory office for review and forwarding to the appropriate Fiscal Management Office for processing. Claims for travel reimbursement may be made by using SF 1012 or, where available, through the TRAS system.

- C Attachments - When applicable, travelers must attach the following documents to the voucher.
 - (1) Copies of individual travel authorizations
 - (2) Original receipts for allowable expenditures exceeding \$75. If copies of receipts are submitted, a supplemental statement explaining the reason(s) why original receipts cannot be submitted must be attached. Any voucher submitted with copies of receipts without the supplemental statement will be returned to the traveler unpaid.
 - (3) Original lodging receipts, regardless of the amount, should be submitted with the travel voucher. If copies of receipts are submitted, a supplemental statement explaining the reason(s) why original receipts cannot be submitted must be attached. Any voucher submitted with copies of receipts without the supplemental statement will be returned to the traveler unpaid.
 - (4) Copies of transportation tickets (regardless of the amount) obtained with cash, individual Government credit card, or through a Travel Management Center and memorandum copies of any GTRs used.

Section 7.14 Review and Approval of Travel Voucher by Approving Officer

Before approving a travel voucher, the approving official should review the voucher to determine that the employee performed travel as directed and that the travel was officially necessary. The approving official is not expected to perform, or have performed before approval, a comprehensive audit of travel vouchers. Rather, the examination is an administrative review, for determining the propriety of the points visited, time and length of each trip, modes of transportation used, and any special or unusual expenditures. The approving official should also ensure that travelers have provided an adequate explanation for any expenses which require specific justification or approval. Related statements and certificates (use of first class air travel, etc.) should be included in the voucher and signed by the designated official, if other than the approving officer. To minimize errors in the preparation of travel vouchers, the approving officer should make

sure that travelers or other employees who prepare travel vouchers receive proper instruction in the application of IRS travel regulations. This is particularly important for new travelers. The full signature and title of the approving officer indicates approval of the voucher. The date that the approving official signs the travel voucher cannot be prior to the date that the traveler signs the travel voucher.

Section 7.15 Guidelines for Review of Travel Vouchers

A General

- (1) Employees must perform travel assignments in conformity with existing regulations.
- (2) Employees must include the times of arrival and departure from the post of duty, as well as time of arrival and departure from TDY, on the travel voucher.
- (3) The reimbursement claim must include details of the travel trip in chronological order.
- (4) When employees voluntarily return home for a weekend, they must provide a comparison of the cost of travel versus the cost of remaining at the TDY on the voucher.
- (5) The memorandum from the office requesting the travel must accompany all vouchers claiming expenses for National Office directed travel. Write or stamp NODT on the top part of the travel voucher.
- (6) When travel is for more than one purpose, travelers must properly identify the expense(s) for each trip or assignment on the travel voucher. The cost identification information must be correct to ensure accurate charges.

B Transportation

- (1) The mode of transportation must be consistent with the assignment, and not chosen for personal preference or convenience.
- (2) Travelers must use contract carriers between city pairs when accommodations are available.
- (3) Travelers using a privately owned conveyance instead of common carrier transportation, must limit their claims for the cost of the trip, including travel time, to the total cost of common carrier transportation.
- (4) Travelers may claim reimbursement for rental of a vehicle when it is necessary for official business travel. Supervisors shall not authorize rental of a vehicle for transportation between place of lodging and transportation terminal, or office, or to get meals, when other means of transportation are available and feasible.
- (5) Travelers must provide original receipts for all cash transportation expenses exceeding \$10 (except for taxi fares).

C Per Diem

- (1) A per diem allowance provides reimbursement for a daily lodging cost, meals and incidental expenses, limited to prescribed maximum rates.
- (2) Travelers must provide original receipts for lodging costs.

- (3) Travelers will not receive per diem allowance for any day on which the number of hours of annual leave exceeds more than half the workday.
- (4) Travelers receiving meals or lodging furnished by the Government must reduce their per diem claim according to the supervisor's determination of need or the terms of the traveler's agreement.
- (5) Travelers must furnish a receipt and a statement of expenses incurred when claiming expenses for lodging with friends or relatives.
- (6) Approving officials must note per diem for travel of less than 24 hours and per diem within the commuting area on the front of the travel voucher as taxable travel. (Per diem within the commuting area is allowable only for special training situations.)
- (7) An official designated in Delegation Order No. 25, as revised, must approve or authorize reimbursement on an actual expense basis when the per diem allowance does not adequately cover travel expenses (i.e. travel expenses exceed per diem allowance by 10 percent or more).
 - a) Approving officials should authorize reimbursement for actual expenses in advance of the travel assignment on Form 1321.
 - b) Approving officials can approve actual expense reimbursement after the fact on the voucher
- (8) Incidental expenses include tips and transportation to get meals.

D Miscellaneous

- (1) Travelers may claim miscellaneous expenses incurred during a travel assignment on the travel voucher.
- (2) Travelers should provide original receipts for any expense which exceeds \$75. If copies of receipts are submitted, a supplemental statement explaining the reason(s) why original receipts cannot be submitted must be attached. Any voucher submitted with copies of receipts without the supplemental statement will be returned to the traveler unpaid.

Section 7.16 Claims for Items Previously Omitted or Suspended

- A** Employees may claim expenses incurred during a period for which a voucher has already been processed. This includes items suspended by the Fiscal Management Office for lack of explanation and expenses not included in the original voucher, either intentionally (for temporary lack of supporting documents) or unintentionally. Travelers may claim or reclaim the expense as described in (a) and (b) below. All claims must be supported by pertinent documents, including the suspension notice, if applicable.
- (1) Travelers may claim the amount as the last item on a later voucher, following all items reported for that voucher period.
 - (2) Travelers may prepare another voucher for the period during which the expense was incurred, claiming only the expense previously omitted or suspended. Travelers must write "SUPPLEMENTAL" at the top of the voucher.
- B** Questionable travel items should not delay processing of the travel voucher for the period during which it occurred. Travelers should submit the voucher without claiming the questionable item. For example, travelers should not claim items requiring receipts that

have been lost and will take time to replace, or travel expenses that appear to have been improperly incurred. Later, travelers getting proper support or approval for the item, may claim it on a supplemental voucher, as described in above. Travelers unable to get documents required to support a claim should provide a detailed explanation of the circumstances on the supplemental voucher. Officials rejecting the supplemental voucher should attach a memorandum explaining the reasons and reference the memo on the voucher, in the space for the approving official's signature.

- C Employees disputing disallowed travel claims may request review by a higher authority than the Fiscal Management Office that originally disallowed the claim. The voucher and attachments will be sent to the Director, Systems and Accounting Standards Division.
 - (1) Employees should prepare a travel voucher claiming the disallowed amount and write "RECLAIM VOUCHER" at the top of the voucher. All vouchers must have the employee's original signature. Employees should provide a full explanation of the circumstances and the reasons for considering the amount reimbursable on or attached to the voucher.
 - (2) Employees should send the voucher to the appropriate Fiscal Management Office, which will prepare an explanation of the reason it disallowed the claim.
 - (3) If the claim exceeds \$75, the OD/BUs will send the original voucher and all attachments to the Office of Travel Management and Relocation, National Office, which will forward the documents to the Claims Group, Accounting and Financial Management Division, General Accounting Office, Washington, D.C., 20548. It is important that employees submit claims for review by GAO through the Fiscal Management Office in this manner, rather than sending them directly to GAO. GAO, upon receiving a request for review directly from an employee, routinely contacts the employee's agency for an administrative report before beginning the review. Employees can save time, therefore, by submitting the request for review through the Fiscal Management Office.
 - (4) If the claim is \$75 or less, it will be sent to the Director, Systems and Accounting Standards Division in the National Office, who has authority to make a final determination (see Delegation Order No. 185). GAO will not accept requests for review where the claim is \$75 or less.
 - (5) The Fiscal Management Office or GAO must receive claims within six years of the date the employee incurred the expense.

Section 7.17 National Office Directed Travel

- A Travelers must submit claims for travel directed by the National Office on separate vouchers. A separate travel voucher is required for each National Office Directed Travel assignment.
 - (1) Travelers may use a single memorandum to support a travel voucher for travel up to six weeks, provided the travel does not extend into a different fiscal year.
 - (2) In the "Cost Identification" section of the travel voucher, write the office code of the National Office Directed Travel financial plan, and the activity code of the National Office function which requested the travel. The Office code consists of a SPENDING OFFICE and a COST OFFICE. The Spending Office indicates where an obligation will be charged. The Cost Office represents the Office that benefits from the expenditure. For example: when charging National Office Directed Travel (NODT),

the Spending Office will be one of the NODT offices within one of the National Office Financial Plans and the Cost Office will be the office of the traveler. The Activity code consists of a MANAGEMENT ACTIVITY CODE and an APPROPRIATION FUND CODE. All of these fields are required on the travel voucher.

- (3) The Project Code (required for all appropriation 4 obligations) should be placed on each line in the description column of the Schedule of Expenses and Amounts Claimed, Standard Form 1012.
- (4) On the top of the face of the voucher, write "National Office Directed Travel" or "NODT".
- (5) A copy of the memorandum from the requesting office must be attached to the travel voucher. The Fiscal Management Office will not accept a voucher for processing to the National Office Directed Travel Financial Plan without the memorandum.
- (6) Employees must submit the voucher to their supervisor for review in the normal manner and then to the regional Fiscal Management Office. Do not submit vouchers to the National Office for processing.

Section 7.18 Identifying Non-Travel Costs on Travel Vouchers

- A Employees in travel status during a voucher period may claim reimbursement on the travel voucher for certain expenditures not directly related to the performance of travel. Some of these expenditures require special identification on the travel voucher.
- (1) Lien Fees - Employees claiming reimbursement for lien fees should write "lien fees" in the "Description" column (b) and place the total amount of all lien fees claimed in the "Other" column on the back side of the voucher. Employees must provide receipts for all lien fees regardless of the amount.
 - a) Attach the receipted bill or invoice to the travel voucher
 - b) The carbon copy or stub of a money order used to send a lien fee is acceptable in place of a receipt from a clerk of the court or other official
 - (2) Administrative Summons Expenses - Employees claiming reimbursement for summons expenses (of \$25 or less per summons) should write "Administrative Summons Expense" in the "Description" column (b) and place the total amount of the administrative summons expenses claimed in the "Other" column on the back side of the voucher. Employees must provide receipts for all administrative summons expenses, regardless of the amount.
 - (3) Courtesy Expenditures - Employees claiming reimbursement for courtesy expenditures, should write "COURTESY EXPENDITURES" on the face of the voucher and the total amount in block 9. Employees should also write "Courtesy Expenditures" in the "Description" column (b) and place the total amount of all courtesy expenditures claimed in the "Other" column on the back side of the voucher. Claims for courtesy expenditures will normally be limited to \$75. Courtesy expenditures up to \$125 are allowable when accompanied by evidence of prior approval for the greater amount. Employees do not need to provide receipts for courtesy expenditures.
 - (4) Right to Financial Privacy Act - Employees claiming reimbursement of \$75 or less for payment to financial institutions for assembling or providing financial records under the Right to financial Privacy Act should write "Right to Financial Privacy Act" in the "Description" column (b) and the amount claimed in the "Other" column on the back side of the voucher. Employees must attach the receipted bill or invoice to the travel voucher.

- B Employees should not use travel vouchers to claim reimbursement for money order expenses in the following circumstances.
 - (1) Payments are not for lien fees
 - (2) Payments are made by any employees other than those of Collection
 - (3) Payments are made other than when in a travel status
- C Employees should not request reimbursement for tuition fees on the Travel Voucher, SF 1012.
- D The approving official will review this documentation before approving these vouchers.

Section 7.19 Confidential Expenses

Employees engaged in investigative duties must sometimes make payments of such a nature or under such circumstances that their disclosure in a travel voucher might jeopardize an investigation. Employees should not submit claims for each expenses on travel vouchers. Investigative officers should consult their supervisors, and regulations governing their activity, for the circumstances under which expenditures are confidential. Employees will be reimbursed for approved confidential expenditures from Imprest Funds for Investigative Purposes, under the provisions of IRM 1724, Imprest Funds Handbook.

Section 7.20 Court Testimony for the Government

- A Employees may be summoned or assigned by the Service to testify or produce official records in cases before United States courts or magistrates, or in other judicial proceedings. Such testimony is official duty, and employees will receive reimbursement for any necessary travel expenses under the regulations prescribed in this Handbook.
- B In some circumstances, the Department of Justice may pay the travel expenses of IRS employees to testify for the Government. In such a case, employees not receiving reimbursement directly from the Department of Justice should prepare a travel voucher for reimbursement by the IRS Fiscal Management Office, which will then bill DOJ. Employees should identify time spent on such travel by a statement such as: "Government Witness, Reimbursement by Department of Justice." Notify the Fiscal Management Office of this arrangement when submitting the voucher.
- C The administrative approval of the voucher will confirm the official nature of the travel.

Section 7.21 Illness or Injury of Employee While in a Travel Status

- A Travelers becoming incapacitated while in a travel status, due to injury or illness, may receive compensation and medical care under the Federal Employees' Compensation Act, (see IRM 0800, Insurance and Annuities). Employees receiving hospitalization or reimbursement for hospital expenses under this Act, while in a travel status, are not entitled to receive per diem.

Section 7.22 Training Expenses

- A Officers in charge of training programs should ensure that employees in the program know the proper coding to include on their vouchers for training-related travel expenses. Accounting Information, and Purpose code for the various training programs have been established for accounting purposes. Employees must use these codes for travel and contingent expenses of the various training programs. Where doubt exists about the proper coding, consult Regional Training Officers. Regional Training Officers may seek advice from the Executive, Corporate Education, and National Office. Employees should include the training Activity Code, Spending Office Code, Cost Office Code, Purpose Code, course number, and applicable cost on the face of the travel voucher in the space for Cost Identification.
- B The Executive, Corporate Education, will establish a Project number for each class financed by Financial Plan 0006, Office 0X95 Service wide Centralized Training. Employees must have pre-approved fund certification and should receive appropriate funding codes from Management and Administration, Office of Planning and Financial Management. Employees should code travel vouchers for such training and send them through normal channels for approval and submission to the appropriate regional Fiscal Management Office.
- C Training participants should claim allowable miscellaneous training expenses such as books, supplies and typing fees, on their monthly travel voucher.

Section 7.23 Travel Not at Government Expense

An employee is not allowed to accept full or partial payment or reimbursement of travel expenses from non-Federal agencies and organizations.