



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.22.7

DECEMBER 28, 2020

## EFFECTIVE DATE

(12-28-2020)

## PURPOSE

- (1) This transmits revised IRM 1.22.7, Mail and Transportation Management, Household Goods.

## MATERIAL CHANGES

- (1) IRM 1.22.7.1(1), Purpose, removed "to assure quality service for employees and reduce government costs"; (2) Audience, removed "especially those"; added (5) Primary Stakeholder information per Internal Control Requirements; added (6) Program Goals information per Internal Control Requirements, relocated "To assure quality service for employees and reduce government costs" from (1) Purpose.
- (2) IRM 1.22.7.1.2, Authority, new section added per IRM 1.11.2.2.5(4), Address Management and Internal Control Requirements
- (3) IRM 1.22.7.1.3, Roles and Responsibilities, formerly IRM 1.22.7.2, Responsibilities, renamed and renumbered per IRM 1.11.2.2.5(4), Address Management and Internal Controls; (1) replaced "BFC" with "CFO Relocation Coordinator"; (2) first bullet, added link to IRM 1.32.12, Relocation Travel Guide, sixth bullet, added "Reviews changes to the IRM 1.32.12, Relocation Travel Guide, as initiated by CFO"; (3) Reworded first sentence from "The travel staff of the CFO as the Relocation Coordinator is responsible to" to "The CFO as the Relocation Coordinator is responsible to"
- (4) IRM 1.22.7.1.4, Program Management and Review, new section added per IRM 1.11.2.2.5(4), Address Management and Internal Controls
- (5) IRM 1.22.7.1.5, Program Controls, new section added per IRM 1.11.2.2.5(4), Address Management and Internal Controls
- (6) IRM 1.22.7.1.6, Frequently used Terms and Acronyms, added per IRM 1.11.2.2.5(4), Address Management and Internal Controls, former IRM 1.22.7.1.3, Acronyms, information relocated to 1.22.7.1.6, replaced "Cost" with "Commuted" in the definition for CRS; added new information for Terms
- (7) IRM 1.22.7.1.7, Related Resources, formerly IRM 1.22.7.2, References, renamed and renumbered per IRM 1.11.2.2.5(4), Address Management and Internal Controls; (1) removed first bullet "41 CFR102-117 subpart G" and fourth bullet "FTR Chapter 302, Relocation Allowance" and relocated the information to new IRM 1.22.7.1.2, Authority
- (8) IRM 1.22.7.2, Actual Expense Method (AEM), formerly 1.22.7.3, Actual Expense Method (AEM), renumbered per IRM 1.11.2.2.5(4), Address Management and Internal Controls; all subsequent sections renumbered accordingly
- (9) IRM 1.22.7.5, Employee Counseling, formerly IRM 1.22.7.6, Employee Counseling, (2) replaced "guides" with "guide", removed 2nd bullet "Employee Guide to Shipping Your Household Goods"
- (10) IRM 1.22.7.6.3, Storage, formerly 1.22.7.7.3, Storage, (1) replaced "storage in transit (SIT)" with "Storage In Transit (SIT)"; (1)a. reworded "Initial temporary storage expense is limited to 60 days, but may be extended in 60-day increments to 150 days upon the employee's reasonable written request" to "Initial temporary storage expense is limited to 60 days, under certain circumstances an extension"

in 60-day increments to 150 days with an approved written request from the employee will be authorized”, b. added “The employee is authorized by two years SIT”

- (11) IRM 1.22.7.6.4, Packing and Unpacking, formerly 1.22.7.7.4, Packing and Unpacking, (1) replaced “is required” with “must”
- (12) IRM 1.22.7.6.5, Weighing the Shipment, formerly 1.22.7.7.5, Weighing the Shipment (4) replaced “is required with “must”
- (13) IRM 1.22.7.7.3, Paperwork Preparation, formerly IRM 1.22.7.8.3, Paperwork Preparation, (1) replaced “The CFO travel staff” with “ The CFO Relocation Coordinator”, replaced “Form 4253-A, Authorization for Basic Moving Expenses, in the possession of the travel staff” with “the relocation authorization for basic moving expenses”
- (14) IRM 1.22.7.7.4, Quality Control, formerly IRM 1.22.7.8.4, Quality Control, (1) replaced “send it to the Relocation Coordinator for submission to GSA” with “submit it to GSA”
- (15) IRM 1.22.7.8, Authorized Cost Limits and Reimbursement to the Government, formerly IRM 1.22.7.9, Authorized Cost Limits and Reimbursement to the Government, replaced “old” with “previous”
- (16) IRM 1.22.7.10, Review of Carrier Vouchers, formerly IRM 1.22.7.11, Review of Carrier Vouchers, (1) replaced “pre-audit” with “prepayment-auditor”, replaced “The PTP Section sends the vouchers electronically to the BFC for payment” with “After the PTP Section processes the vouchers electronically to the BFC, the CFO relocation technician will process for payment”
- (17) Editorial changes have been made throughout the IRM.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 1.22.7, Household Goods dated August 16, 2018 is superseded.

#### **AUDIENCE**

IRS Employees

Michele L. Page  
Acting Director, Distribution  
Wage and Investment Division

1.22.7  
Household Goods

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1.22.7.1  
(12-28-2020)  
**Program Scope and Objectives**

- (1) Purpose: This section provides guidance and procedures for the IRS Relocation Coordinator in administering the IRS Relocation Program to assure quality service for employees and reduce government costs.
- (2) Audience: All IRS employees who administer the IRS Relocation Program.
- (3) Policy Owner: The Chief Financial Officer (CFO) is responsible for coordinating the movement of Household Goods (HHG) and personal effects of IRS employees.
- (4) Program Owner: Distribution Requirements is the program office responsible for overseeing and providing guidance for the IRS Relocation Program.
- (5) Primary Stakeholders: The primary stakeholders in the HHG program:
  - IRS Personnel authorized for HHG shipments
  - IRS Business Units
  - Pre-payment Auditor
  - Chief Financial Officer
  - Postal and Transport Policy
- (6) Program Goals: The goals of the Household Goods program are to:
  - Assure quality service for relocating employees
  - Reduce government transportation costs

1.22.7.1.1  
(12-28-2020)  
**Background**

- (1) The General Services Administration (GSA) establishes the governmentwide relocation policies and procedures. The program provides economical and efficient service to federal executive agency employees. The basic components of the program are cost comparisons, carrier approval, price negotiation and carrier performance measurements.
- (2) Household Goods (HHG) are the personal effects of IRS employees and their dependents. HHG include household furnishings, equipment, appliances, furniture, clothing, books and similar personal property which belong to the employees or members of their immediate family. There are limits to what employees can ship as part of their HHG.
- (3) IRS can authorize the transportation of Privately Owned Vehicles (POV) in connection with an authorized relocation allowance.

1.22.7.1.2  
(12-28-2020)  
**Authority**

- (1) FTR Chapter 302, Relocation Allowance, <https://www.gsa.gov/policy-regulations/regulations/federal-travel-regulation-ftr/Chapter%20302>
- (2) 41 CFR 102-117 subpart G, Shipping Household Goods; Detailed regulations information at [href=http://www.gsa.gov/policy-regulations/regulations/federal-management-regulation-fmr?asset](http://www.gsa.gov/policy-regulations/regulations/federal-management-regulation-fmr?asset)

1.22.7.1.3  
(12-28-2020)  
**Roles and Responsibilities**

- (1) The management of the IRS policy and procedures of HHG movement and general liaison with the GSA is the responsibility of Media and Publications (M&P)/Distribution (D)/Distribution Requirements Branch (DRB)/Postal and Transport Policy (PTP) Section. The PTP section is also responsible for providing policy guidance to the CFO Relocation Coordinator and general assistance operations.
- (2) The PTP Supply Management Specialist performs the following:

- Coordinates policy with the CFO Relocation Coordinator relating to entitlement. Refer to IRM 1.32.12, Relocation Travel Guide <http://irm.web.irs.gov/Part1/Chapter32/Section12/IRM1.32.12.aspx>
- Provides liaison function with carrier representatives and is responsible for developing and maintaining contacts with the GSA
- Reviews the quality control program to monitor carrier service and usage
- Provides operational assistance to CFO on HHG shipments
- Collects and distributes quality control information
- Reviews changes to the IRM 1.32.12, Relocation Travel Guide, as initiated by CFO
- Maintains a system for auditing carrier invoices and reporting cost savings data, certification for payment and oversight of the prepayment audit contractor

(3) The CFO as the Relocation Coordinator is responsible for:

- Inform transferred employees of their rights and responsibilities, contact the selected HHG carrier as soon as possible and coordinate any carrier services related to the move
- Select method (e.g., AEM, CRS, or Self-Move) and notify the authorizing official in the business unit of the selection
- Prepare the bill of lading Form 13135, IRBL-Privately Owned Personal Property, authorize carrier services, coordinate the movement of HHG, coordinate temporary and non-temporary storage of HHG, monitor vehicles, unaccompanied baggage and monitor carrier performance when AEM is selected
- Ensure funds are committed and obligated or transportation and related charges
- Providing authorization and clarification to prepayment audit contractor as necessary to facilitate the GSA required prepayment audit
- Processing SF 1113, Public Voucher for Transportation Changes, for payment to carrier after electronic certification by PTP Section
- Providing technical expertise and assistance for transportation of HHG and motor vehicles
- Billing employee for overweight charges for transportation and storage when applicable
- Providing original public voucher and backup documentation to GSA for their post payment audit

#### 1.22.7.1.4 (12-28-2020)

#### **Program Management and Review**

- (1) Beckley Finance operates the HHG program for the IRS.
- (2) The Pre-Payment Auditor receives the invoices from the moving companies and reviews the invoices for accuracy and costing.
- (3) PTP Program Manager accesses the Pre-payment Auditor's website to access invoices for review.
- (4) PTP Program Manager signs the invoices and uploads to the Pre-Auditor website.
- (5) Beckley Finance accesses the signed invoices and make payments.

1.22.7.1.5  
(12-28-2020)

- (1) PTP program maintains a spreadsheet to keep track of the different charges and the Annual Budget.

#### Program Controls

1.22.7.1.6  
(12-28-2020)

- (1) The following charts contain defined terms and acronyms used throughout this IRM:

#### Frequently used Terms and Acronyms

##### *Terms*

Term	Definition
Code of Federal Regulations (CFR)	Codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government.
House Hold Goods (HHG)	The personal effects of IRS employees and their dependents.
Internal Revenue Bill of Lading (IRBL)	Authorizes the Carrier to coordinate and transport the shipments.

##### *Acronyms*

Acronym	Definition
AEM	Actual Expense Method
CFR	Code of Federal Regulations
CFO	Chief Financial Officer
CRS	Commuted Rate System
DRB	Distribution Requirements Branch
GSA	General Services Administration
HHG	Household Goods
IRBL	Internal Revenue Bill of Lading
M&P	Media & Publications
POV	Privately Owned Vehicle
PTP	Postal and Transport Policy
SIT	Storage In-Transit
TOS	Tender of Service

1.22.7.1.7  
(12-28-2020)

- (1) Related resources include:

#### Related Resources

- 31 U.S. Code Section 3721, Military Personnel and Civilian Employees Claims (MPCE) Act of 1964

- 31 CFR 4.1, Money and Finance; Treasury Employees Personal Property Relocation Guidance web site at *href=https://www.gsa.gov/cdnstatic/PBS-Relocation-Business\_final\_508-highres.pdf*
- TD 32-13, "Policies and Procedures For Employees 'Claim for Loss or Damage to Personal Property Incident to Service'" *href=https://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/td32-13.aspx*
- IRM 1.32.12, Relocation Travel Guide, *href=http://irm.web.irs.gov/Part1/Chapter32/Section12/IRM1.32.12.aspx*

1.22.7.2  
(12-28-2020)

**Actual Expense Method  
(AEM)**

- (1) The CFO Relocation Coordinator selects the carrier from the GSA cost comparison listing, arranges for carrier service, prepares Form 13135, Internal Revenue Service Bill of Lading-Privately Owned Personal Property (IRBL), and assists the employee with claims against the carrier or Government for loss or damage.

1.22.7.3  
(12-28-2020)

**Commuted Rate System  
(CRS)**

- (1) Under CRS, the transferred employee arranges for shipping HHG. The IRS reimburses the employee according to distance and weight as listed in the CRS published by the GSA.
- (2) The employee is responsible for arranging for the shipment to be weighed and obtain weight certificates.
- (3) CRS can be less costly to the IRS when there is excessive packing, crating, or other accessorial or third-party charges using the AEM.

1.22.7.4  
(12-28-2020)

**Self-Move Method**

- (1) When an employee is authorized to self-move, they will be reimbursed for out of pocket expenses. This amount will not exceed what the IRS will pay under AEM.
- (2) The self-move method can be beneficial when items of extraordinary value require high insurance, special handling of collectibles is necessary, or other unique circumstances exist.

1.22.7.5  
(12-28-2020)

**Employee Counselling**

- (1) The CFO Relocation Coordinator travel staff provides employee counselling on all aspects of the move. Transferred employees are given a "Household Goods Counselling Checklist" and a checklist of "Things to Do Before Your Move."
- (2) Employees can use the following self-help guide published by GSA:
  - Your Rights and Responsibilities When You Move at: *href=https://www.gsa.gov/travel/agency-services/relocation/household-goods-transportation*

**Note:** On a direct cost comparison, CRS or self-move options may appear less costly. But, due to the manual labor in moving HHG, the employee is exposed to possible personal injury and loss of time on the job. For this reason, CRS and self-moves can be denied by the CFO as not in the IRS' best interest.

- (3) The selected carrier must do an on-site pre-move survey at least three working days prior to the actual move. The employee can allow a shorter time if needed. The IRBL issuing officer will authorize in writing a telephonic pre-move survey. A copy of the pre-move survey must be given to the employee and to the CFO Relocation Coordinator.



- (4) 31 U.S.C 3721, authorizes the Commissioner of the IRS to settle and pay the claim of an employee for damage to or loss of personal property up to \$40,000. This authority has been delegated to the Claims Manager, Chief Counsel/General Legal Services.
- (5) The maximum weight permitted by the Government is 18,000 pounds plus an allowance of 2,000 pounds for packing material. When the weight estimate exceeds or approaches this limit, the employee must be advised of their obligation to pay the excess. Employees will be encouraged to reduce the weight to avoid the excess charges.

1.22.7.6  
(12-28-2020)  
**Shipment Valuation and  
Accessorial Services**

- (1) A carrier's liability limit is determined by the shipment valuation or released value. Carriers do not offer insurance.
- (2) Accessorial service is supplemental to basic transportation and is provided by the carrier at an additional cost.

1.22.7.6.1  
(08-16-2018)  
**Shipment Valuation**

- (1) Valuation is stated on the IRBL before it is issued to the carrier.
- (2) IRS authorizes employee's goods to be shipped at Full Value Protection. This guarantees either replacement of articles lost or damaged while in the carrier's custody, reimbursement for full replacement cost, or satisfactory repairs. Depreciation is not applied. Full Value Protection requires a shipment be declared at a value of at least \$21,000 or \$6 per pound whichever is greater. If the employee request increases valuation charges above that amount, the additional charges is the responsibility of the employee.

**Note:** All articles identified as extremely expensive or valuable should be appraised (in writing) by an accredited appraiser prior to the move. Claims for loss of these articles will be disallowed by the Government or the carrier due to their extraordinary value. The employee should be advised to take these items with their person if practical, or ship separately with commercial insurance coverage.

1.22.7.6.2  
(08-16-2018)  
**Accessorial Services**

- (1) Accessorial Services include those extra services performed by the carrier. These services include stair carry, shuttle service, waiting time, appliance servicing, crating/uncrating, piano carry and storage.

1.22.7.6.3  
(12-28-2020)  
**Storage**

- (1) Two basic kinds of storage can be involved in an employee relocation; Storage In Transit (SIT), and Non-temporary storage.
  - SIT is authorized when the employee cannot immediately move into the residence at the new location. SIT at destination is preferred but may be authorized at origin or an intermediate point. Initial temporary storage expense is limited to 60 days, under certain circumstances an extension in 60-day increments to 150 days with an approved written request from the employee will be authorized
  - Non-temporary storage is long-term storage used in lieu of transportation when the new post of duty is overseas or in a remote area of the United States. The employee is authorized by two years SIT. Unless authorized by the IRS, the cost of non-temporary storage becomes the

employee's responsibility when SIT limits are exceeded. The carrier will invoice IRS for these charges. The IRS, in turn, will recover the paid amount from the employee.

- (2) The carrier is liable to the owner for loss and/or damage to the owner's HHG for any articles over which the carrier has control or custody, not to exceed the released valuation.

1.22.7.6.4  
(12-28-2020)

**Packing and Unpacking**

- (1) When moving on AEM, all packing and unpacking is paid by the IRS up to 18,000 pounds (plus 2,000 pounds allowance for packing materials). The carrier's service includes packing and unpacking everything if the employee request this service. When the carrier unpacks, the carrier must remove all packing material immediately. If the employee unpacks, the carrier will return and remove the packing material at the Government's expense within 30 days.

1.22.7.6.5  
(12-28-2020)

**Weighing the Shipment**

- (1) The shipment weight is determined by weighing the moving van before and after loading, and the difference or net weight is the billed weight.
- (2) The carrier must use a scale which will permit the employee to observe the weighing. The moving employee should protect him/herself and the IRS from overcharging by going to the scale and observing the weighing of the vehicle before and after loading the shipment.
- (3) The empty moving van should initially be weighed with the fuel tanks on the vehicle full, and the vehicle must contain all the equipment needed in the transportation of the shipment. The driver should not be in the truck or on the scale.
- (4) If the employee is not satisfied with the accuracy of the weight, the carrier must, upon the employee's and/or IRS' timely request, again weigh the vehicle before and after delivery. The billing weight shall be the reweigh weight regardless of whether it is higher or lower than the initial weighing. There is no charge for reweighing.

1.22.7.6.6  
(08-16-2018)

**Article Inventory**

- (1) A carrier representative will make a written inventory of articles as they are being loaded and make a notation on the inventory showing the condition of the employee's furniture and other goods. The employee or the employee's representative should be present to ensure that the description of the condition is accurate.
- (2) If loss or damage is noticed on delivery, entries must be made on both the carrier delivery receipt and inventory forms. The driver must sign these forms to acknowledge the loss or damage.
- (3) High value items must be listed on a separate "high value" inventory.

1.22.7.7  
(08-16-2018)

**Move Coordination**

- (1) Selecting the carrier, facilitating necessary carrier services related to the move, preparing documents accurately and monitoring quality control are the primary components of Move Coordination.

- 1.22.7.7.1  
(12-28-2020)  
**Selecting the Carrier**
- (1) After cost comparison analysis and employee counselling, the determination is made on the method of moving, either AEM or CRS.
  - (2) If it is determined that the move will be accomplished under the AEM, the CFO Relocation Coordinator selects the carrier from the cost comparison list obtained from the GSA Transportation Management Services Solutions.
  - (3) Carrier selection requires using the carrier or carriers that will provide the needed service at the best value to the IRS.
- 1.22.7.7.2  
(08-16-2018)  
**Carrier Contact**
- (1) When contacted, carriers should be told the move is authorized under the GSA HHG Tender of Service. Initial information given to the carrier includes:
    - IRS contact name and phone number
    - Packing and pick up dates
    - Storage requirements
    - Valuation
    - Delivery dates
    - Origin and destination addresses
  - (2) After accepting the move, the carrier is given this additional information:
    - Employee name
    - Telephone contact information and E-mail address
    - Accessorial services required
    - Valuation (insurance) requested
    - GSA control number
  - (3) All booking contacts with carriers should be documented on the cost comparison list.
- 1.22.7.7.3  
(12-28-2020)  
**Paperwork Preparation**
- (1) The CFO Relocation Coordinator will prepare the IRBL when the move has been booked (accepted) by a carrier. An IRBL must not be issued without a signed, dated copy of the relocation authorization for basic moving expenses.
  - (2) The IRBL must be prepared as explained in Document 11933, IRBL User Guide.
- 1.22.7.7.4  
(12-28-2020)  
**Quality Control**
- (1) When the move is complete, the moving employee must complete GSA Form 3080, Household Goods Carrier Evaluation Report, and submit it to GSA.
  - (2) Feedback from moving employees is the primary means GSA evaluates carriers and compile the analysis.
- 1.22.7.8  
(12-28-2020)  
**Authorized Cost Limits and Reimbursement to the Government**
- (1) The employee is entitled to the cost of transportation from the previous official duty station to the new official duty station in one lot by the most economical routing as determined by the IRS. When costs exceed that amount, those higher expenses become the employee's responsibility to reimburse the IRS.
- 1.22.7.8.1  
(12-28-2020)  
**Actual Expense Method (AEM)**
- (1) If the employee is advised to move under the AEM, all approved expenses are paid by the IRS. All non-reimbursable moving expenses and shipping costs of all unauthorized items will be billed to the employee.

- (2) The employee may choose to move via another carrier and still move on an IRBL. The employee must notify the CFO Relocation Coordinator stating that they will pay the difference, if higher, between the charges of their selected carrier and the carrier recommended by the travel staff.

1.22.7.8.2  
(08-16-2018)  
**Commuted Rate  
Schedule (CRS)**

- (1) If the moving employee is advised to move under the CRS, the move will be reimbursed for the CRS amount shown on the GSA cost comparison.
- (2) Intrastate or short distance moves under the CRS require analysis. If it is determined that the actual charges for the move will not exceed the CRS, the employee may move using an IRBL. IRS will pay all authorized charges under these circumstances.
- (3) Funds for expenses are issued in one lump sum amount under the CRS. If the employee's expenses exceed the amount allotted, the employee must pay the difference.

1.22.7.8.3  
(08-16-2018)  
**Self-Move Method**

- (1) If the moving employee elects the self-move method, reimbursement will be for actual expenses incurred and documented (e.g., truck rental, gas, oil, equipment, hired labor), limited to the cost of the carrier listed on the GSA cost comparison with whom IRS would have scheduled the move.
- (2) If the moving employee selects their own carrier and elects not to move via IRBL, reimbursement will be limited to the computed charges of the carrier recommended by the Relocation Coordinator.

1.22.7.9  
(08-16-2018)  
**Claims**

- (1) If HHG are lost or damaged while in transit or in storage, IRS employees should request claim forms from the carrier.
- (2) IRS employees can file loss or damage claims with the carrier and IRS simultaneously. The Code of Federal Regulations (CFR) allows a HHG carrier 120 days to offer a compromise settlement. IRS may make a settlement in a shorter period of time. IRS settlements are based on replacement costs minus depreciation of damaged or lost items. Carrier settlement offers are based on full replacement value. For that reason, employees should wait for the carrier settlement offer before filing a claim against the IRS. If the carrier's settlement does not cover the full amount of the claim, any funds received from the carrier will reduce the amount of the claim against the IRS by a like amount.
- (3) The IRS will underwrite loss or damage to HHG to the extent that the possession of the property is determined to be reasonable, useful or proper.
- (4) The procedures for filing claim with the Treasury Department for personal property that is lost or damaged incident to service are contained in Treasury Directive 32-13, (TD 13-3) "Policies and Procedures For Employees 'Claim For Loss or Damage to Personal Property Incident to Service'". Link to TD 32-13 is <https://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/td32-13.aspx>.

1.22.7.10  
(12-28-2020)  
**Review of Carrier  
Vouchers**

- (1) The carrier must send all HHG vouchers to the IRS prepayment audit contractor. Vouchers are thoroughly screened for discrepancies to ensure that the IRS has been properly invoiced by the carrier. The contractor forwards the voucher electronically to the PTP Section for final review and certification for payment. After PTP Section processes the vouchers electronically to the BFC, the CFO technician will process for payment.

