

INSTRUCTIONS FOR COMPLETING DD FORM 2581-1	
<p>This form collects information to be used to certify an organization on the Public and Community Service Organization Registry under the provisions of Section 4462 of Public Law 102-484.</p> <p>Public service organizations are defined as federal, state, or local governmental entities.</p> <p>Community service organizations are non-profit organizations or associations which provide or coordinate the delivery of services in the public interest. Organizations affiliated with the United Way or Combined Federal Campaign presumably qualify as community service organizations.</p> <p>Organizations involved in the following activities will not be considered public or community service organizations:</p> <ol style="list-style-type: none"> (1) Businesses organized for profit; (2) Labor unions; (3) Partisan political organizations; and (4) Organizations engaged in religious activities, unless such activities are unrelated to religious instruction, worship services, or any form of proselytization. <p>Public Law 102-484 also provides that certain members of the military services retiring early from active duty receive additional military retirement credits by working in public or community service organizations. To receive this credit, the retiree's employing organization must be on the Public and Community Service Organization Registry and have as its primary function(s) one or more of the following categories of public or community service:</p> <ol style="list-style-type: none"> a. Elementary, secondary, or postsecondary school teaching or school administration. b. Support of elementary, secondary, postsecondary school teaching or school administration. c. Social services d. Public health care e. Law enforcement f. Public housing g. Public safety h. Conservation i. Emergency management j. Environment k. Job training <p>ALL ITEMS MUST BE COMPLETED</p> <p>1. NAME OF ORGANIZATION. Print or type the name of your organization. Please be specific. For example, if the police department of the city of Oakdale is registering, use "Oakdale Police Department" as the organization instead of the "City of Oakdale."</p> <p>2. ADDRESS OF ORGANIZATION. Enter the address of your organization exactly as you would like it to appear on information mailed to you. Please avoid P.O. Boxes when possible.</p>	<p>3. POINT OF CONTACT FOR ORGANIZATION. Provide the name and job title of a person who can answer specific questions about the organization.</p> <p>4. POINT OF CONTACT TELEPHONE NUMBER. Enter the area code and telephone number for the point of contact. Please enter a direct line or voice mail extension if available.</p> <p>5. PRIMARY SERVICE CATEGORY (IES). Select the category that represents the core mission of your organization or department. If you provide primary services in two or more of the categories, select all applicable categories. As discussed above, the organization's primary functions must be in one or more of the listed categories (5a - 5k) for a military retiree to be eligible for additional retirement credit. If your primary service category is not listed, go to Item 6.</p> <p>6. ORGANIZATION FUNCTIONS. If your organization provides primary services in categories other than 5a-5k, briefly describe those function(s).</p> <p>7. TYPE OF SERVICE. Indicate whether your organization provides public or community service by checking the appropriate block. Public service refers to federal, state, local government organizations or agencies. Community service refers to certified nonprofit organizations or associations.</p> <p>8. PUBLIC SERVICE HEADQUARTERS AGENCY. If public service, provide the name and address of the organization, if any, to which your organization reports. Include the name, job title, and telephone number of a person who can answer specific questions about the headquarters organization.</p> <p>9. COMMUNITY SERVICE / NON-PROFIT ORGANIZATION. If a community service organization, attach a copy of the IRS Letter of Determination indicating that your organization has received IRS 501 (C) (3) tax-exempt status. A community service organization will NOT be validated without the Letter of Determination. Also include a copy of your organization's annual report or mission statement or attach other documentation about your organization's functions.</p> <p>Provide the name and address of the organization, if any, to which your organization reports or with which it is affiliated. Provide the name, job title, and telephone number of a person who can answer specific questions about the headquarters affiliate.</p> <p>10. AGREEMENT. Completion of this section and a signature by an organization's representative attests to the information's accuracy and completeness. Mail or fax the completed form to:</p> <p style="text-align: center;">DMDC ATTN: OPERATION TRANSITION Box 100 Ft. Ord, CA 93941-0100 FAX: (408) 656-2132</p> <p>Please call the Defense Manpower Data Center (DMDC) Help Desk at 1-800-727-3677 between the hours of 6 AM and 6 PM Pacific time if you have questions or need assistance with this form.</p> <p>Community service organizations - Remember to attach a copy of your IRS Letter of Determination and an annual report or mission statement.</p>

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PART 78—VOLUNTARY STATE TAX WITHHOLDING FROM RETIRED PAY

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- 78.1 Purpose.
 - 78.2 Applicability and scope.
 - 78.3 Definitions.
 - 78.4 Policy.

- 78.5 Procedures.
- 78.6 Responsibilities.
- 78.7 Standard agreement.

AUTHORITY: 10 U.S.C. 1045.

SOURCE: 50 FR 47220, Nov. 15, 1985, unless otherwise noted.

§ 78.1 Purpose.

Under 10 U.S.C. 1045, this part provides implementing guidance for voluntary State tax withholding from the retired pay of uniformed Service members. The policy and procedures for this part are also located in the DoD Financial Management Regulation (“DoDFMR”), Volume 7B, Chapter 26, “State and Local Taxes” (DoD 7000.14-R).

[50 FR 47220, Nov. 15, 1985, as amended at 71 FR 40657, July 18, 2006]

§ 78.2 Applicability and scope.

(a) This part applies to the Office of the Secretary of Defense, the Military Departments, the Coast Guard (under agreement with the Department of Transportation), the Public Health Service (PHS) (under agreement with the Department of Health and Human Services and the National Oceanic and Atmospheric Administration (NOAA) (under agreement with the Department of Commerce). The term “Uniformed Services,” as used herein, refers to the Army, Navy, Air Force, Marine Corps, Coast Guard, commissioned corps of the PHS, and the Commissioned corps of the NOAA.

(b) It covers members retired from the regular and reserve components of the Uniformed Services who are receiving retired pay.

§ 78.3 Definitions.

(a) *Income tax.* Any form of tax under a State statute where the collection of that tax either imposes on employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the State, or grants employers generally the authority to withhold sums from the compensation of employees if any employee voluntarily elects to have such sum withheld. And, the duty to withhold generally is imposed, or the authority to withhold generally is granted, with respect to the compensation of employees who are residents of such State.

(b) *Member.* A person originally appointed or enlisted in, or conscripted into, a Uniformed Service who has retired from the regular or reserve com-

ponent of the Uniformed Service concerned.

(c) *Retired pay.* Pay and benefits received by a member based on conditions of the retirement law, pay grade, years of service, date of retirement, transfer to the Fleet Reserve or Fleet Marine Corps Reserve, or disability. It also is known as retainer pay.

(d) *State.* Any State, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States.

§ 78.4 Policy.

(a) It is the policy of the Uniformed Services to accept written requests from members for voluntary income tax withholding from retired pay when the Department of Defense has an agreement for such withholding with the State named in the request.

(b) The Department of Defense shall enter into an agreement for the voluntary withholding of State income taxes from retired pay with any State within 120 days of a request for agreement from the proper State official. The agreement shall provide that the Uniformed Services shall withhold State income tax from the monthly retired pay of any member who voluntarily requests such withholding in writing.

§ 78.5 Procedures.

(a) The Uniformed Services shall comply with the payment requirements of the state, city, or county tax laws. Therefore, the payment requirements (biweekly, monthly, or quarterly) of the state, city, or county tax laws currently in effect will be observed by the Uniformed Services. However, payment will not be made more frequently than required by the state, city, or county, or more frequently than the payroll is paid by the Uniformed Services. Payment procedures shall conform, to the extent practicable, to the usual fiscal practices of the Uniformed Services.

(b) A member may request that the State designated for withholding be changed and that the subsequent withholdings be remitted as amended. A member may revoke his or her request for withholding at any time. Any request for a change in the State designated or any revocation is effective

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on the first day of the month after the month in which the request or revocation is processed by the Uniformed Service concerned, but in no event later than on the first day of the second month beginning after the day on which the request or revocation is received by the Uniformed Service concerned.

(c) A member may have in effect at any time only one request for withholding under this part. A member may not have more than two such requests in effect during any one calendar year.

(d) The agreements with States may not impose more burdensome requirements on the United States than on employers generally or subject the United States, or any member, to a penalty or liability because of such agreements.

(e) The Uniformed Services shall perform the services under this part without accepting payment from States for such services.

(f) The Uniformed Services may honor a retiree's request for refund until a payment has been made to the State. After that, the retiree may seek a refund of any State tax overpayment by filing the appropriate State tax form with the State that received the voluntary withholding payments. The Uniformed Services may honor a retiree's request for refund until a payment has been made to the State. State refunds will be in accordance with State income tax policy and procedures.

(g) A member may request voluntary tax withholding by writing the retired pay office of his or her Uniformed Service. The request shall include: The member's full name, social security number, the fixed amount to be withheld monthly from retired pay, the State designated to receive the withholding, and the member's current residence address. The request shall be signed by the member, or in the case of incompetence, his or her guardian or trustee. The amount of the request for State tax withholding must be an even dollar amount, not less than \$10 or less than the State's minimum withholding amount, if higher. The Uniformed Services' retired pay office addresses are given as follows:

(1) Defense Finance and Accounting Service, Attn: DFAS/PRR/CL, 1240 East Ninth Street, Cleveland, OH 44199-2055.

(2) Coast Guard: Commanding Officer (RPB), U.S. Coast Guard Human Resources Service and Information Center, 444 S. E. Quincy Street, Topeka, KS 66683-3591.

(3) U.S. Public Health Service Compensation Branch, 5600 Fishers Lane, Room 4-50, Rockville, MD 20857.

(4) National Oceanic and Atmospheric Administration, Commanding Officer (RPB), U.S. Coast Guard Human Resources Service and Information Center, 444 S. E. Quincy Street, Topeka, KS 66683-3591.

(h) If a member's retired pay is not sufficient to satisfy a member's request for a voluntary State tax, then the withholding will cease. A member may initiate a new request when such member's retired pay is restored in an amount sufficient to satisfy the withholding request.

(i) A State requesting an agreement for the voluntary withholding of State tax from the retired pay of members of the Uniformed Services shall indicate, in writing, its agreement to be bound by the provisions of this part. If the State proposes an agreement that varies from the Standard Agreement, the State shall indicate which provisions of the Standard Agreement are not acceptable and propose substitute provisions. The letter shall be addressed to the Director, Defense Finance and Accounting Service, 1931 Jefferson Davis Highway, Arlington, VA 22240. To be effective, the letter must be signed by a State official authorized to bind the State under an agreement for tax withholding. Copies of applicable State laws that authorize employers to withhold State income tax and authorize the official to bind the State under an agreement for tax withholding shall be enclosed with the letter. The letter also shall indicate the title and address of the official whom the Uniformed Services may contact to obtain information necessary for implementing withholding.

(j) Within 120 days of the receipt of a letter from a State, the Director, Defense Finance and Accounting Service, or designee, will notify the State, in writing, that DoD has either entered

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into the Standard Agreement or that an agreement cannot be entered into with the State and the reasons for that determination.

[50 FR 47220, Nov. 15, 1985, as amended at 50 FR 49930, Dec. 6, 1985; 68 FR 36914, June 20, 2003]

§ 78.6 Responsibilities.

(a) The Assistant Secretary of Defense (Comptroller) shall provide guidance, monitor compliance with this part, and have the authority to change or modify the procedures set forth.

(b) The Secretaries of the Military Departments and Heads of the other Uniformed Services shall comply with this part.

§ 78.7 Standard agreement.

Standard Agreement For Voluntary State Tax Withholding From The Retired Pay Of Uniformed Service Members

Article I—Purpose

This agreement, hereafter referred to as the “Standard Agreement,” establishes administrative procedures and assigns responsibilities for voluntary State tax withholding from the retired pay of Uniformed Service members consistent with section 654 of the Department of Defense Authorization Act for Fiscal Year 1985 (Pub. L. 98-525), codified as 10 U.S.C. 1045.

Article II—Parties

The parties to this agreement are the Department of Defense on behalf of the Uniformed Services and the State that has entered into this agreement pursuant to 10 U.S.C. 1045.

Article III—Procedures

The parties to the Standard Agreement are bound by the provisions in title 32, Code of Federal Regulations, part 78. The Secretary of Defense may amend, modify, supplement, or change the procedures for voluntary State tax withholding from retired pay of Uniformed Service members after giving notice in the FEDERAL REGISTER. In the event of any such changes, the State will be given 45 days to terminate this agreement.

Article IV—Reporting

Copies of Internal Revenue Service Form 1099R, “Distribution From Pensions, Annuities, Retirement, or Profit Sharing Plan, IRAs, Insurance Contracts, etc.” may be used for reporting withheld taxes to the State. The media for reporting (paper copy,

magnetic tape, electronic file transfer, etc.) will comply with the state reporting standards that apply to employers in general.

Article V—Other Provisions

A. This agreement shall be subject to any amendment of 10 U.S.C. 1045 and any regulations issued pursuant to such statutory change.

B. In addition to the provisions of Article III, the agreement may be terminated by a party to the Standard Agreement by providing the other party with written notice to that effect at least 90 days before the proposed termination.

C. Nothing in this agreement shall be deemed to:

1. Require the collection of delinquent tax liabilities of retired members of the Uniformed Services;

2. Consent to the application of any provision of State law that has the effect of imposing more burdensome requirements upon the United States than the State imposes on other employers, or subjecting the United States or any member to any penalty or liability;

3. Consent to procedures for withholding, filing of returns, and payment of the withheld taxes to States that do not conform to the usual fiscal practices of the Uniformed Services;

4. Allow the Uniformed Services to accept payment from a State for any services performed with regard to State income tax withholding from the retired pay of Uniformed Service members.

[50 FR 47220, Nov. 15, 1985, as amended at 68 FR 36915, June 20, 2003]

PART 79—CHILD DEVELOPMENT PROGRAMS (CDPs)

Sec.

- 79.1 Purpose.
- 79.2 Applicability.
- 79.3 Definitions.
- 79.4 Policy.
- 79.5 Responsibilities.
- 79.6 Procedures.

AUTHORITY: 10 U.S.C. 1783, 1791 through 1800, 2809, and 2812.

SOURCE: 79 FR 28409, May 16, 2014, unless otherwise noted.

§ 79.1 Purpose.

This part:

(a) Reissues DoD Instruction (DoDI) 6060.2 in accordance with the authority in DoD Directive (DoDD) 5124.02, “Under Secretary of Defense for Personnel and Readiness (USD(P&R))”