



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
US ARMY INSTALLATION MANAGEMENT COMMAND
HEADQUARTERS, UNITED STATES ARMY GARRISON, VICENZA
UNIT 31401, BOX 19
APO AE 09630

IMEU-VIC-MWN

25 June 2008

MEMORANDUM FOR TAX RELIEF OFFICE

SUBJECT: Policy for Tax Relief Customer Payment Plans

1. REFERENCES:

- a. DOD 7000.14-R, Financial Management Regulation
- b. AR 215-1, Administration of MWR Activities and NAFI's
- c. AR 215-3, Nonappropriated Funds and Related Personnel Activities
- d. AR 600-15, Indebtedness of Military Personnel
- e. Standing Operating Procedures, Accounts Receivable, dated 3 August, 2007

2. PURPOSE: To establish standardized procedures for the approval and administration of customer payment plans related to the provision of tax free utilities.

3. SCOPE: This Standing Operating Procedure (SOP) is applicable to all customer accounts within the Vicenza and Livorno Tax Relief Office operations.

4. PAYMENT PLAN PROCEDURES.

a. Payment plans will only be granted to customers that are able to demonstrate financial hardship. In order to validate hardship customers will be referred to the Army Community Services (ACS), Financial Readiness Program for assistance. The Financial Readiness Office will provide the Tax Relief Officer (TRO) Program Manager with email or verbal confirmation of whether or not financial hardship exists for each case. The Financial Readiness Office in Vicenza is located in Davis Hall, Tel. 634-8634. The Financial Readiness Office in Camp Darby is located in Building 407, Tel. 633-7084.

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SUBJECT: Policy for Tax Relief Office Customer Payment Plans (cont.)

b. The payment plan will be formulated by the TRO Program Manager, only after confirmation of financial hardship is received from the Financial Readiness Program. Payment plans up to 90 days will be approved by the TRO Program Manager. Payment plans exceeding 90 days must be approved by the Financial Management Officer.

c. Payment plans will be inclusive of all program fees and consumption. Delinquent payments will result in the cancellation of the payment plan and issuance of delinquency letters, in accordance with Accounts Receivable's Standing Operating Procedures.

8. POC is the undersigned at 634-8661 or email tax.relief@setaf.army.mil.

A handwritten signature in red ink, appearing to read 'DAVID FLOYD', is positioned above the printed name.

DAVID FLOYD
Financial Management Officer
USAG, Vicenza, FMWR