

the authority of this section and § 302-1.214 for your relocation expenses.

§ 302-1.214 What expenses may my agency pay for a TCS upon my assignment?

Your agency may pay the following:

- (a) Househunting trip expenses under part 302-4 of this chapter; and
- (b) Temporary quarters subsistence expenses under part 302-5 of this chapter.

EXPENSES PAID DURING ASSIGNMENT

§ 302-1.215 If my agency authorizes a TCS, will it pay for nontemporary storage of my household goods?

Yes, when nontemporary storage is necessary. Nontemporary storage expenses include necessary packing, crating, unpacking, uncrating, transporting to and from place of storage, charges while in storage, and other necessary charges directly related to storage.

§ 302-1.216 How long may my agency pay for nontemporary storage of household goods?

For the duration of your long-term assignment.

§ 302-1.217 Is there any limitation on the combined weight of household goods I may transport or nontemporarily store at Government expense?

Yes, the maximum combined weight is 18,000 pounds net weight. If you transport and/or nontemporarily store household goods in excess of the maximum weight allowance, you will be responsible for any excess cost.

§ 302-1.218 What are the income tax consequences if my agency pays for nontemporary storage of my household goods?

You will be taxed on the amount of nontemporary storage expenses your agency pays. However, your agency will pay you a relocation income tax allowance under part 302-11 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

§ 302-1.219 Will my agency pay for property management services when I am authorized a TCS?

Yes. Your agency will reimburse you directly for expenses you incur or make payments on your behalf to a relocation services company, if you so choose. The term "property management services" refers to a program provided by a private company for a fee, which assists you in managing your residence at your previous official station as a rental property. Services provided by the company may include, but are not limited to, obtaining a tenant, negotiating a lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting the rent, paying the mortgage and other carrying expenses from rental proceeds and/or funds of the employee, and accounting for the transactions and providing periodic reports to the employee.

§ 302-1.220 What is the property for which my agency will pay for property management services?

Only your residence at your previous official station.

§ 302-1.221 How long will my agency pay for property management services?

For the duration of your long-term assignment.

§ 302-1.222 What are the income tax consequences when my agency pays for property management services?

You will be taxed on the amount of property management expenses your agency pays, whether it reimburses you directly for your expenses or pays a relocation services company to manage your residence. However, your agency will pay you a relocation income tax allowance under part 302-11 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays. You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency's payment of your property management expenses, as a result of maintaining your residence as a rental property.