



DEPARTMENT OF THE NAVY
BOARD FOR CORRECTION OF NAVAL RECORDS
701 S. COURTHOUSE ROAD, SUITE 1001
ARLINGTON, VA 22204-2490

[REDACTED]
Docket No. 5292-22
Ref: Signature Date

From: Chairman, Board for Correction of Naval Records
To: Secretary of the Navy

Subj: REVIEW OF NAVAL RECORD OF FORMER MBR [REDACTED], USN,
XXX-XX-[REDACTED]

Ref: (a) Title 10 U.S.C. § 1552
(b) DoD 7000.14-R FMR Volume 7A, Chapter 44

Encl: (1) DD Form 149 w/attachments
(2) Subject's naval record

1. Pursuant to the provisions of reference (a), Subject, hereinafter referred to as Petitioner, filed enclosure (1) with the Board for Correction of Naval Records (Board), requesting that her naval record be corrected to show Petitioner was entitled to Combat Zone Tax Exclusion (CZTE).

2. The Board, consisting of [REDACTED], [REDACTED], and [REDACTED] reviewed Petitioner's allegations of error and injustice on 1 September 2022 and, pursuant to its regulations, determined that the corrective action indicated below should be taken on the available evidence of record. Documentary material considered by the Board consisted of the enclosures, relevant portions of Petitioner's naval record, and applicable statutes, regulations, and policies.

3. The Board, having reviewed all the facts of record pertaining to Petitioner's allegations of error and injustice, finds as follows:

a. On 25 March 2021, Petitioner was issued a request and authorization for TDY (Temporary Duty) travel of DoD Personnel (DD Form 1610) effective 17 April 2021 for 26 days to [REDACTED] Mission - Operational.

b. On 27 April 2021, Commander, Naval Beach Group [REDACTED] notified Officer in Charge, Transaction Support Center, Norfolk that Petitioner was entitled to Combat Zone Tax Exclusion while deployed to [REDACTED] from 17 April 2021 to 11 May 2021.

c. Petitioner Resigned with an Honorable character of service and was issued a DD Form 214 for the period of 9 August 2013 to 30 June 2021 upon completion of required active service.

d. On 18 October 2021, a Transaction Online Processing Systems was initiated with the following tasking/remarks: "Member separated in June 30th and CZTE was not processed until September. Please submit Defense Workload Operations Web System (DWOWS) ticket to audit

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for payment.” Furthermore, on 17 November 2021, the following tasking/remarks: “Defense Finance and Accounting Service (DFAS) has for action.”

e. On 15 February 2022, Commander, Naval Beach Group [REDACTED] notified Officer in Charge, Transaction Support Center, Norfolk that Petitioner was entitled to Combat Zone Tax Exclusion while deployed to [REDACTED] from 17 April 2021 to 11 May 2021. Original request for Petitioner’s payment of CZTE was submitted 16 June 2021. Petitioner has since separated and was not paid. The documentation was resubmitted to DFAS to be processed as a DWOWS ticket and was returned. Resubmitting and requesting FL03 for this member. All MNCC Case Numbers associated with this issue are as follows: 00839474/00923837.

CONCLUSION

Upon review and consideration of all the evidence of record, and especially in light of the contents of reference (b)¹ and enclosure (2), the Board finds the existence of an injustice warranting the following corrective action. The Board concluded that the Petitioner was in a CZTE designated CZ area, however, the Master Military Pay Account does not reflect CZTE for the period of 17 April 2021 to 11 May 2021.

RECOMMENDATION

That Petitioner’s naval record be corrected, where appropriate, to show that:

Petitioner was entitled to Combat Zone Tax Exclusion while deployed to [REDACTED] from 17 April 2021 to 11 May 2021.

Note: DFAS will audit pay records and apply appropriate tax credits. If DFAS is not capable of applying appropriate tax credits, please notify Petitioner on what steps should be taken with the Internal Revenue Service for tax adjustment of the 2021 tax year.

A copy of this Report of Proceedings will be filed in Petitioner’s naval record.

4. It is certified that a quorum was present at the Board’s review and deliberations, and that the foregoing is a true and complete record of the Board’s proceedings in the above-entitled matter.

¹ Reference (b), all compensation of an enlisted member or warrant officer received for a month in which the enlisted member or warrant officer performed active duty in a Combat Zone (CZ) or Qualified Hazardous Duty Area (QHDA) (referenced in subparagraph 2.3.1) qualifies for the CZTE under subparagraph 2.3.2. For commissioned officers, no more than an amount equal to the maximum CZTE in effect for any month during any part of which such officers perform active duty in a CZ or QHDA, qualifies for the CZ or QHDA tax exclusion under subparagraph 2.3.2.

Designated Direct Support Areas of a CZ. Figure 44-1 contains the CZ designated direct support areas as of September 19, 2016. For the most current areas, see the Designated Direct Support Areas of a CZ table. Executive Order 13119 lists [REDACTED], to include the airspace above, effective 24 March 1994.

Qualification for CZTE for Active Service in a CZ, QHDA or in Direct Support of a CZ or QHDA. A Service member is entitled to CZ or QHDA tax exclusion for any month during any part in which: The member performs active service in a CZ or QHDA designated area. Periods in the zone or area during which a member is absent from the duty assignment because of sickness, wounds, internment by the enemy, or other lawful cause are periods of active service.

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5. Pursuant to the delegation of authority set out in Section 6(e) of the revised Procedures of the Board for Correction of Naval Records (32 Code of Federal Regulations, Section 723.6(e)), and having assured compliance with its provisions, it is hereby announced that the foregoing corrective action, taken under the authority of the reference, has been approved by the Board on behalf of the Secretary of the Navy.

9/15/2022

[REDACTED]

Deputy Director

Signed by: [REDACTED]