

4 FAH-3 H-820 MISCELLANEOUS EMPLOYEE SERVICES

4 FAH-3 H-821 SALE OF TRAVELERS CHECKS FOR PERSONAL TRAVEL

(TL:FMP-5; 6-30-95)

When travelers checks from nearby commercial agents or other local sources are not available for personal use, post commissaries or employee recreation associations (6 FAM) may handle travelers checks on consignment from banks and travel agencies for sale to U.S. post personnel only, which includes U.S. civilian and military person and their dependents. This service is authorized, provided such arrangements are not in violation of any host government prohibition. USDO's and cashiers responsible for official funds are authorized to sell traveler's checks only as provided by 4 FAM 400 .

4 FAH-3 H-822 SALE OF U.S. POSTAGE

(TL:FMP-5; 6-30-95)

As a service to U.S. post personnel, which includes U.S. civilian and military personnel and their dependents and U.S. citizen contractor employees, a post commissary or employee recreation association (6 FAM) may arrange for the sale of U.S. postage stamps, stamped cards, stamped envelopes, etc. USDO's and cashiers responsible for official funds are not authorized to sell postage stamps.

4 FAH-3 H-823 ENCASHMENT OF U.S. SECURITIES

(TL:FMP-5; 6-30-95)

U.S. securities, such as Series E bonds and Freedom Share notes, are to be mailed to a person's bank in the United States for encashment, after certification by a consular officer. (See 7 FAM 800).

4 FAH-3 H-824 FEDERAL INCOME TAX DEDUCTION CERTIFICATION

(TL:FMP-5; 6-30-95)

a. Overseas employee representation expenses in excess of those reimbursed, but which would have been reimbursable if the agency had sufficient funds, may qualify as a miscellaneous itemized income tax deduction. (See IRS Publication 516, Tax Information for U.S. Government Civilian Employees Stationed Abroad.)

b. The authorized certifying officer for the post where such nonreimbursed representation expenses are claimed may issue the following certification. At the close of each calendar year, or upon an employee's departure from the post, the authorized certifying officer may prepare a certification as to the amounts claimed and not reimbursed which represent properly allowable expenses and send the certificate to the employee. The following format should be used:

Dear Mr./Ms. _____ :

This certifies that during calendar year (or other period) while you were assigned to (city, state or province, country) you incurred, for the benefit of the United States, the following properly reimbursable expenses for official representation for which you were not reimbursed because of insufficient funds:

\$ _____ for official representation.

Sincerely yours,

Authorized Certifying Officer

c. Other ordinary and necessary expenses incurred in the performance of duty as a Foreign Service employee may be justified by the employee in accordance with IRS guidelines (reference Internal Revenue Service Publication 463, Travel, Entertainment, and Gift Expenses). Only representation expenses are certified by the post certifying officer.

d. Internal Revenue Service publications are available in the consular section of the post or from any Internal Revenue Service office.

4 FAH-3 H-825 THROUGH H-829 UNASSIGNED