

## ATTACHMENT V2

### NAVY TRANSPORTATION ACCOUNT CODES (TAC)

#### A. GENERAL

The Navy TACs defined herein identify management information and costs. TACs are used primarily to identify the appropriation or user ultimately responsible for paying the transportation costs incurred. The source for determining valid TACs is the Transportation Global Edit Table (TGET) on the Worldwide Web (WWW). The Internet address for Transportation Account Codes is <https://beis.csd.disa.mil/beis-html/frontpage.html>; then select “TAC/LOA Inquiry (2875 Required)”. TACs and related fund citations or Lines of Accounting (LOA) are validated each fiscal year and transmitted to the Navy TAC coordinator. The valid TACs and LOAs are incorporated into the Financial and Air Clearance Transportation System (FACTS), which feeds into other transportation and financial databases. This TAC guidance highlights general shipment information relative to the use of various TACs, the TAC to employ using the WWW, and the validation of TACs and LOAs.

**NOTE:** First-time users must obtain username and password by selecting “First-Time Users Click Here”.

#### B. TACS

1. **First Destination Transportation (FDT)**. FDT delivers material from a procurement source to the first point of use or storage. The procurement source and first point of use or storage may be in the Continental United States (CONUS) or Outside CONUS (OCONUS). The procurement source may be a supplier outside of the Department of Defense (DoD) supply system and a DoD activity, which fabricates new material. FDT also includes transportation from point of origin to point of use or storage when Navy-owned material or equipment is provided to a contractor incident to a Research and Development (R&D) project or a system/equipment acquisition or modification. FDT charges include those for freight cartage, CONUS port handling, and other transportation costs (except demurrage) incurred incident to the shipment of FDT materiel. FDT charges do not apply to components reworked by a Working Capital Fund (WCF) activity. Although packing services and other miscellaneous shipment preparation charges may be found in commercial carrier tariffs, tenders or schedules, only in transit charges may be paid with transportation funds. Preparation charges are chargeable to the vendor or shipping activity’s funds. Destination charges are chargeable to the receiving activity’s mission operating funds. Only CONUS port handling costs are paid with FDT funds. FDT TAC can be used when material changes mode of travel (e.g., Naples water freight terminal receives/unstuffs containers and transfers cargo to trucks for transit to permanent installations [such as Naval Support Activity at Sigonella] or vessel’s homeport).
2. **Commercial Vendor Shipments**. Government contracts specify Free on Board (FOB) destination or FOB origin material delivery instructions. FOB destination means the vendor is required to deliver the material at vendor expense to the ultimate consignee. There is no separate transportation charge to the Government, as the cost of transportation is included in the cost of the goods. On FOB origin shipments, the Government is responsible for funding the cost of moving the material from the vendor’s location to the ultimate consignee as a separate charge. Procurement and contract administration personnel will ensure that for FOB origin procurements cite transportation funding separately and make available to the shipper. The FDT TAC to be cited is the TAC associated with appropriation used to procure the material.
3. **DoD Activity Fabricated Material**. Many Navy and other DoD WCF activities manufacture components for installation on Navy aircraft, ships and other projects. The movement of these

newly manufactured components is chargeable to FDT. The term “DoD activity fabricated material” excludes material used to install the newly fabricated component. For example, when a Navy Working Capital Fund (NWCF) manufactures a component for installation on a ship and is then required to send personnel, material, or tools to the site to accomplish the installation, the cost of moving the personnel, materials, or tools between the WCF activity and installation site is funded by the organic material TAC of the NWCF activity.

4. Second Destination Transportation (SDT). SDT is any transportation other than FDT. It distributes material within the supply system after completion of FDT. SDT includes shipments required to fill Navy requisitions; redistribute material; and return material for overhaul, rework, repair, or disposal action. It does not include the issue of Navy-owned material incident to a system or equipment acquisition, modification, or a research and development project. Government furnished material shipped incident to a Foreign Military Sales (FMS) or non-FMS project must cite the country and case number on the shipping documentation. Second destination stock point shipments are generated by an inventory manager’s decision to issue material in response to Navy requisitions or to redistribute material to other stock points and by a supply officer’s decision to retrograde material for disposal or repair. Also, for clarification purposes as an example, material received by one mode of transportation and transshipped by another will use SDT if the destination is not a vessel’s homeport (e.g., Naples Water Freight terminal receives/unstuffs containers and transfers cargo to trucks for transit to a vessel such as the USS GRASP in Augusta Bay).
  - a. Redistribution of organic material is funded by the activity directing the redistribution.
  - b. Shipments of excess/surplus material by a NWCF activity to another location for storage, disposal, or rework are SDT and will cite the stock point SDT TAC. Transportation of excess/surplus NWCF material approved for turn-in is chargeable to the approving Inventory Control Point (ICP). Movement of excess/surplus material from one end-use activity (includes Defense Reutilization Marketing Office sites) to another end-use activity will be funded by the receiving activity and will cite the organic material TAC.
  - c. Marine Corps transportation costs for the movement of aviation material purchased with Navy appropriations are chargeable to the Navy FDT and Navy SDT. Marine Corps aviation unit movements, including transportation of organic supplies and equipment are the responsibility of the major claimant or Fleet Commander directing the movement. The Marine Corps fund transportation of aviation ground support equipment.
  - d. Nonsignificant TAC. Shippers are not authorized to use the Navy nonsignificant TAC, N000. Shippers will validate every TAC prior to creating the shipping documentation. A TAC is valid only if it is loaded in the TAC database on the WWW. Aerial and seaport operators will validate TACs using the Transportation Component Commands (TCCs) port automation systems, (e.g., Global Air Transportation Execution System, Integrated Booking System). If the TAC is missing, invalid or cannot be identified, the port will contact the shipper/originator of the shipment to obtain the valid TAC. If that fails, the Navy TAC coordinator (Defense Switched Network [DSN] 646-5322 or 757 443-5322) will be called to assist in identifying the correct TAC or assigning an alternative TAC. It can only be applied by aerial and seaport operators for cargo being held at the ports. It cannot be used by other shippers (non-aerial/seaport transportation officer). In order to get authorization for use of an alternative TAC, the activity must call the Navy TAC coordinator. The Naval Supply Global Logistics Support (NAVSUP GLS) will only approve the use of the alternative TAC after the port has contacted the shipper/originator of shipment and is unable to obtain the proper TAC within 48 hours. In requesting authorization to use the default TAC, NAVSUP GLS will require the following information: Transportation Control Number, piece, weight, cube,

priority, commodity, Port of Embarkation (POE), Port of Debarkation (POD), consignor, consignee, activities contacted to obtain a valid TAC and the number of hours the shipment has been held. Unauthorized use of nonsignificant TACs will result in a transportation billing back to the activity processing the shipment.

- e. Organic Material. The term organic refers to any material held by organizations other than stock points. Common material in this classification includes minor plant property, property book material, aircraft maintenance stands and test equipment, organization clothing, unit-owned tools and equipment, and end-use owned equipment. Unlike stock-point issued material, material on the financial inventory records of a stock point, organic material shipments are usually transported as a result of crossdecking or unit deployment directives.

### C. DECISION TABLE FOR DETERMINING THE TAC

1. NAVSUP GLS Maintains the Navy TAC System. The local Transportation Officer (TO) is responsible for the assignment of correct TACs in accordance with this attachment. The activity directing the shipment is responsible for providing the data needed by the TO to assign the correct TAC. Transportation personnel and shipment directing personnel may contact the NAVSUP GLS TAC coordinator at DSN: 646-5322 or 757 443-5322 for assistance with Navy-sponsored shipments not otherwise listed on the WWW. The valid TAC to apply is provided under the guidelines provided herein. (See Paragraph D.) Is the shipment:
  - a. Navy sponsored? Is the first position of the requisition number on source document (DD Form 1348-1, Issue Release/Receipt Document, Figure V2-3) in record position 30 an N, R, Q, or V? Does source document such as DD Form 1149, Requisition and Invoice/Shipping Document, Figure V2-2, cite appropriation beginning with 17 or 97X4930.N\_\_?  
YES – Refer to other questions.  
NO – Determine sponsoring agency. Cite agency’s TAC.
  - b. Newly manufactured material originating at resource point (contractor, plant, or NWCF activity) for installation in a Navy ship, or use by another unit?  
YES - This constitutes FDT (except rework) material. For shipments from commercial vendors cite the FDT TAC associated with procuring appropriation or fund.  
NO - Refer to other questions.
  - c. Navy-owned non-stock material incident to Research, Development, Test, and Evaluation (RDT&E) or system/equipment acquisition or modification?  
YES - Cite FDT TAC associated with RDT&E or system acquisition or modification procuring appropriation or fund.  
NO - Refer to other questions.
  - d. Transportation of material issued by a Navy stock point?  
YES - Charge Odd-Cognizance (COG) material to the TAC of the Navy stock point issuing material. The COG symbol is a two-digit alpha numeric code prefixed to the national stock numbers to identify the cognizant inventory manager, the stores account and the type of material. Even COG numbers 2, 4, 6, 8 denote material is carried in Appropriation Purchase Account, except 2A and 8A, which are stores account. Odd numbers 1, 3, 5, and 7 denote material is carried in the Navy Stock Account (NSA), 9 denotes Navy owned material carried in the NSA and managed by the Naval Inventory Control Point, Mechanicsburg. Charge even-COG material issues to the SDT even-COG

TAC. Material, issued by Navy stock points, is funded by Service-wide Transportation (SWT) centrally managed account.

NO - Refer to other questions.

- e. Excess material acquisition by end-use activity or shipment of excess/surplus material shipped to a Department of Defense disposal activity?

YES – Costs of shipping surplus/excess material from reutilization sites or other authorized sources to Navy activities is chargeable to the requesting Navy activity. Shipments to disposal sites are chargeable to the activity having accountability for the material. Transportation of excess NWCF material approved for turn-in is chargeable to the approving Navy ICP (NAVICP).

NO – Refer to other questions.

- f. NAVICP directed redistribution or return of Navy material made by Navy stock points?

YES - Charge odd-COG material transportation to the issuing activity, generally a Navy Stock Point. Charge even-COG material to SDT even-COG TAC.

NO – Refer to other questions.

- g. Components being sent to an overhaul point for rework?

YES - If NAVICP directed, use SDT stock point or COG TACs. If the component is organic material being directed to an overhaul site by other than an ICP, cite the organic material TAC of the Command, unit, or activity.

NO - Refer to other questions.

- h. FMS or non-FMS?

YES – See FMS/non-FMS directive.

NO – Refer to other questions.

- i. Newly procured material for stock replenishment by a Navy stock point activity citing the appropriation 97X4930. NC1A?

YES - Cite the FDT TAC associated with the budget project (Contact NAVSUP GLS TAC HELPDESK at: [tac\\_helpdesk@navy.mil](mailto:tac_helpdesk@navy.mil) for guidance.).

NO – Refer to other questions.

- j. Material required by and for a NWCF activity citing 97X4930.N\_\_\_?

YES - Cite the NWCF activity FDT TAC for new procurement/excess material acquisitions. Cite TAC of issuing stock point for SDT requisition issues.

NO - Refer to other questions.

- k. Household Goods (HHGs), personal effects, Privately Owned Vehicles (POVs) citing appropriation 17-1453?

YES – Obtain a TAC from military orders. Military TAC construction procedures are found in Bureau of Personnel Instruction (BUPERS INST) 7040.6B, Financial Management Guide for Permanent Change of Station Travel (Military Personnel, Navy).

NO – Refer to other questions.

- l. HHGs, personal effects or POVs for Reserve Navy Personnel citing appropriation 17-1405?  
YES – Obtain a TAC from military orders. Military TAC construction procedures are found in BUPERS INST 7040.7B, Financial Management Guide for Permanent Change of Station Travel (Reserve Personnel, Navy).  
NO - Refer to other questions.
- m. HHGs or POVs for civilians?  
YES – Obtain a TAC from Civilian Permanent Change of Station (PCS) orders. When the TAC is not cited on the orders, contact the order preparing activity.  
NO – Refer to other questions.
- n. Demurrage/Detention incurred?  
YES – Not chargeable to transportation funds. Pay with station funds of responsible activity.
- o. Vehicles furnished but not used?  
YES – Not chargeable to transportation funds. Pay with station funds of responsible activity.
- p. Prepay & Add (PP&A)?  
YES – PP&A is a procurement and financial procedure used on contracts (Form 1155) that allow a vendor to arrange transportation to a destination, pay the transportation costs, and add it to the vendor bill as a separate line item. Refer to Federal Acquisition Regulation (FAR) 47.303-1, F.O.B. Origin, and FAR 19.403, Small Business Administration Breakout Procurement Center Representative, for details on parameters of using PP&A procedures. PP&A can only be used when transportation costs are \$100 or less; weight limit cannot exceed 150 pounds for air movement or 1,000 pounds for surface moves. If a contract is paid by the Defense Finance and Accounting Service (DFAS)-Columbus through the Mechanization of Contract Administration and accounted for in the Standard Accounting & Reporting System, the PP&A charges will be paid from the same LOA used to purchase the material. For all other PP&A charges that are paid by other paying centers, the material cost is paid from the procurement appropriation and the PP&A TACs will be entered as a separate line item.  
NO – Refer to other questions.
- q. Administrative material shipments?  
YES – Administrative material consists of items such as: general correspondence, personnel records, payroll records, laboratory samples (except whole blood and urine sample), computer tapes, legal/financial/recruiting/contracting/blueprints or similar documents, and technical manuals/plaques not requisitioned through stock. Shipments of administrative material will be funded by the local activity requesting shipment and paid by the local activity disbursing office. For Navy-sponsored administrative shipments originating in overseas areas where the sole source of transportation is via the Air Mobility Command (AMC), Military Sealift Command (MSC), or Bill of Lading (BL), cite the organic TAC.  
NO – Refer to other questions.

- r. Navy-owned military ordnance readiness equipment and associated support material above .50 Cal/40mm assigned to Coast Guard Units in support of a Navy Mission?
- YES - Contact NAVSUP GLS TAC HELPDESK at [tac\\_helpdesk@navy.mil](mailto:tac_helpdesk@navy.mil) for guidance.
- NO – Refer to other questions.
- s. Red Cross supplies and equipment to and from overseas for ocean or air shipments sponsored by the Navy?
- YES –Cost will be charged to the Operations and Maintenance funds of the bureau, office, or operating force having financial responsibility of the activity to which the shipment is ultimately consigned.
- NO – Refer to other questions.
- t. Other shipments directed by Fleet Commanders/Type Commanders (FLTCOM/TYCOMS/SYSCOMS)?
- YES – Transportation of organic material (i.e., items on the custody or plant account records of field activities or deployable units, incident to relocation and/or rotational deployment), is a funding responsibility of the major claimant or management command that directs the movement. Contact Commanders/TYCOMS/SYSCOMS.
- NO – Refer to other questions.
- u. General Services Administration shipments of 9Q COG material from CONUS Aerial POE (APOE)/Sea POE (SPOE) to overseas Aerial POD (APOD)/Sea POD (SPOD)?
- Yes - Contact NAVSUP GLS TAC HELPDESK at [tac\\_helpdesk@navy.mil](mailto:tac_helpdesk@navy.mil) for guidance.
- NO – Refer to other questions
- v. Shipments of Not Ready For Issue (NRFI) - Depot Level Repairables (DRL) to/from an Advanced Traceability and Control (ATAC) Hub or Node?
- YES – Contact NAVSUP GLS TAC HELPDESK at [tac\\_helpdesk@navy.mil](mailto:tac_helpdesk@navy.mil) for guidance. For shipment of DLRs outbound from an ATAC Hub to the designated overhaul point, enter ATAC MEO on Inquiry by TAC description block on the WWW for a list of the Most Efficient Organizations ATAC TACs , ATAC EAST and ATAC WEST for the Hubs in the East Coast and West Coast respectively.
- NO – Refer to other questions.
- w. Interim Contractor Supply Support (ICSS) repairable material/ICSS consumable material OR or OQ COG?
- YES -Contact activity Budget Submitting Office (BSO) for guidance. (Interim Contractor Supply for Weapon Systems and Equipment).
- NO – Refer to other questions.
- x. Navy-sponsored Ready for Issue repairable being returned from a contractor's repair site to the supply system? Also, includes shipment for Non-ATAC NRFI repairable to the designated overhaul point or storage point.
- YES - Contact NAVSUP GLS TAC HELPDESK at [tac\\_helpdesk@navy.mil](mailto:tac_helpdesk@navy.mil) for guidance.
- NO - Refer to other questions.

- y. NWCF (stock) material originating from a Defense Logistics Agency (DLA) depot to a CONUS customer or from a DLA depot to an Outside (OCONUS) sea or OCONUS air service destination point?
- YES - DLA TAC will be cited. Refer to TAC Table on the WWW.  
NO - Refer to other questions.
- z. Has the shipment of Navy material reached the terminating OCONUS aerial or ocean and seavan container unstuffing point to be further moved inland by truck or flatbed?
- YES - Navy extension of line-haul will be cited. Contact NAVSUP GLS TAC HELPDESK at [tac\\_helpdesk@navy.mil](mailto:tac_helpdesk@navy.mil) for guidance.  
NO - Refer to other questions.
- aa. Are port-handling costs involved (i.e., cranes, forklifts, rental, tugs)?
- YES - OCONUS port handling costs at non-Navy ports are chargeable to the ship's Operation Target (OPTAR). Ship/unit rental car/truck fees, even if vehicle is used to move cargo, are chargeable to renter's OPTAR. OCONUS port handling at Navy port is chargeable to the Fleet Commander having area responsibility or the activity handling the cargo.

#### D. GUIDELINES FOR DETERMINING THE NAVY TAC OR LOA

1. If a TAC is not identified in the shipment document, instructions in determining a valid TAC or LOA to apply are covered under this section. Click on Query TAC on the TGET at: <https://beis.csd.disa.mil/beis-html/frontpage-pki.html> and selecting TGET Web - Transportation Global Edit Table and then submit inquiry. Query results will allow user to view the description, usage and LOA. The User Options will allow the user to view the TAC description and usage. When the TAC is not known and an LOA is cited on the shipping document, locate the four-digit subhead, which follows the appropriation symbol. For example, the appropriation 1721804.60AA, the subhead is 60AA. Enter 60AA in the Inquiry by TAC description block on the WWW.

Inquiry by TAC number:

or

Inquiry by TAC description:

The result will allow the user to narrow down the TACs and based on the description, usage, and unit identification code of the activity, the user may be able to obtain the TAC. Specific instructions for FDT and SDT TACs covering Navy fund citations or appropriations are detailed as follows:

a. FDT.

- (1) WCF activities are chargeable to FDT accounts. For shipments from commercial vendors, cite the TAC that corresponds to the appropriations listed in the contract. For shipments from NWCF activities, cite the corresponding NWCF TAC that corresponds to the appropriation and subhead provided. Unless otherwise specified or excepted, the Subheads listed will be considered as covering a series. Navy stock point procurements require that the budget project be identified for FDT Transportation of nonappropriated fund material. Appropriated Fund and Procurement Appropriations:
  - (a) Military Construction, Navy (17\_1205) appropriation. If a TAC is not identified, enter NFDT MCN 1205 in the Inquiry by TAC description block on the WWW.
  - (b) RDT&E, Navy (17\_1319) appropriation. If a TAC is not identified, enter RDTE 1319 in the Inquiry by TAC description block on the WWW.
  - (c) Aircraft Procurement, Navy (17\_1506) appropriation. If a TAC is not identified, enter APN 1506 in the Inquiry by TAC description block on the WWW. For PP&A TAC, enter NFDT PPA APN in the Inquiry by TAC description block on the WWW.
  - (d) Weapons Procurement, Navy (WPN) (17\_1507) appropriation. Transportation of FDT material procured by WPN funded FOB origin contracts are paid by SWT 17\_1507 appropriation. If a TAC is not identified, enter WPN 1507 in the Inquiry by TAC description block on the WWW. For PP&A TAC, enter WPN 1507 PPA in the Inquiry by TAC description block on the WWW.
  - (e) Shipbuilding and Conversion, Navy (17\_1711) or (17\_1811) appropriation. If a TAC is not identified, enter NFDT SCN 1711 in the Inquiry by TAC description block on the WWW. For PP&A TAC, enter NFDT SCN 1711 or SCN 1811 in the Inquiry by TAC description block on the WWW.
  - (f) Operations and Maintenance, Navy (17\_1804) appropriation. If a TAC is not identified, enter OMN 1804 in the Inquiry by TAC description block on the WWW. For PP&A TAC, enter NFDT OMN 1804 PPA in the Inquiry by TAC description block on the WWW.
  - (g) Operation and Maintenance, Naval Reserve (17\_1806) appropriation. If a TAC is not identified, enter OMNR 1806 in the Inquiry by TAC description block on the WWW. For PP&A TAC, enter NFDT OMNR 1806 PPA in the Inquiry by TAC description block on the WWW.
  - (h) Other Procurement, Navy (OPN) (17\_1810) appropriation. Transportation of FDT material procured by OPN funded FOB origin contracts are paid by SWT. If a TAC is not identified, enter OPN 1810 in the Inquiry by TAC description block on the WWW. For PP&A TAC, enter OPN 1810 PPA in the Inquiry by TAC description block on the WWW.
  - (i) WCF (97X4930). If TAC is not identified, enter “small purchase or capital investment” in the Inquiry by TAC description block on the WWW. These TACs are for use by Fleet Industrial Supply Centers only. Refer to the usage field on the WWW. NWCF activity fabricated, assembled, or produced material is considered



new procurement. Shipment of vendor-supplied material to NWCF activities is considered to be a FDT cost chargeable to the FDT TAC of the requisitioning activity. Transportation of finished products from the industrial activity to the end-use activity is also chargeable to the activity FDT TAC. Multi-stage shipments of produced materiel or equipment requiring additional machining, testing, modification, etc., before reaching ultimate point of Navy use or storage, is FDT. These TACs are also used for organic material shipments, and HHG or POV shipments when WCF funded.

- (j) NWCF Activities (97X4930) appropriation. If TAC is not identified and to view all NWCF funded TACs, enter NWCF in the Inquiry by TAC description block on the WWW. To narrow the search to a specific NWCF UIC, enter NWCF and the activity UIC (i.e., NWCF N00102) or simply enter the activity UIC (i.e., N00102) on the WWW.

b. SDT:

- (1) Stock Points. Shipments of stock account odd-COG material from Navy stock points and class 207/224 mobile units will be charged to the stock point TAC. The TACs may only be used when issuing stock account material release documents (DD Form 1348-1) in response to customer requisitions, ICP directed redistribution actions, or non-ATAC returns to an overhaul point. Stock point TACs of the issuing activity will be charged to the Service issuing the material regardless of the ownership of stock (the cost of transportation is included in the cost of the item). TOs that perform shipment services for customers offering organic or unit-owned material for shipment (material not held on the stock records of the stock point supply officer) will cite the TAC of the activity directing the shipment on all non-stock account material shipments.
- (2) Navy Stock Points. If the TAC is not identified, enter NAVY STK PT in the Inquiry by TAC description block on the WWW. To narrow the search to a specific stock point UIC, enter NAVY STK PT and the stock point UIC in the Inquiry by TAC description block on the WWW (i.e., “NAVY STR PT N00104”).
- (3) For West Coast, East Coast & Mediterranean Area ship stores originators of 1Q COG, including Rota and Bahrain, enter the words SHIP STORE in the Inquiry by TAC description block on the WWW.
- (4) Non-COG or COG material. Miscellaneous Material TACs are to be used only when the material being shipped clearly is not FDT, COG material, FMS, or any category defined in this publication. Shipments citing these TACs may be subject to challenge. Enter NON COG in the Inquiry by TAC description block on the WWW. If shipment is COG material, enter COG followed by the COG number (i.e., COG 2D) on the Inquiry by TAC description on the WWW.
- (5) Atlantic Naval Construction Force (NCF) allowance-material shipments incident to deployment and rotation of NCF units, Naval Facilities Engineering Command (NAVFAC) directed. Excludes ammo and explosives - use COG TACs. Enter Atlantic NCF in the Inquiry by TAC description block on the WWW.
- (6) Pacific NCF allowance-material shipments incident to deployment and rotation of NCF units (NAVFAC directed). Excludes ammo and explosives - use COG TACs. Enter Pacific NCF in the Inquiry by TAC description block on the WWW.

- (7) Atlantic NCF equipment-retrograde equipment for repair/replacement (NAVFAC directed). Excluded ammo and explosives - use COG TACs. Enter Atlantic NCF in the Inquiry by TAC description block on the WWW.
- (8) Pacific NCF equipment-retrograde equipment for repair/replacement (NAVFAC directed). Excludes ammo and explosives. Enter Pacific NCF in the Inquiry by TAC description block on the WWW.
- (9) Naval Air (NAVAIR) or NAVAIR-supported activities. Contact SWT at DSN 646-5326, Commercial 757 443-5326 prior to shipment if the costs exceed \$5,000. Enter Aircraft Moves in the Inquiry by TAC description block on the WWW.
- (10) Small boats and crafts, NAVSEA or Chief of Naval Operations directed. Contact SWT at DSN 646-5326, Commercial 757 443-5326 prior to shipment if the costs exceed \$5,000. Enter Small Boats in the Inquiry by TAC description block on the WWW.
- (11) For special project shipments not identified with a project code, enter the words SPEC PROJ in the Inquiry by TAC description block on the WWW.
- (12) For TACs associated with a project code enter PROJ CODE in the Inquiry by TAC description block on the WWW. To narrow the search to a specific project, enter the Project Code and the three-digit code in the Inquiry by TAC description block on the WWW (i.e., PROJ CODE 9BU).
- (13) Surface inland extension of line-haul from overseas APOD/SPOD to ultimate consignee, all areas. Excludes port handling and lighterage for delivery to mobile activities. Excluded local delivery from ashore receiving activities to services customers.
- (14) For line-haul TAC, enter the words LINEHAUL NAVY in the Inquiry by TAC description block on the WWW.
- (15) Transportation of material purchased from a vendor for delivery to a Navy stock point for stock is chargeable to FDT TACs. While stock points are encouraged to buy “L” acquisition advice code material for stock on an FOB destination basis, FDT TACs may be used for such acquisitions when material is purchased on a FOB origin basis. The budget project determines the TAC and is the first two digits in the Bureau Control Number (BCN). For example: “97X4930.NC1A 000 14001” is the partial accounting line for NWCF appropriation. 14000 represents the BCN field and indicates that “14” is the budget project. For Navy Stock Point purchased material TACs when budget project is not known, enter “BP” project in the Inquiry by TAC description block on the WWW. To narrow the search when the budget project is known, enter Budget Project and the two-digit project code in the Inquiry by TAC description block on the WWW (i.e., “BP 14”).
- (16) Morale, Welfare, and Recreation (MWR) Clubs/Messes. The transportation of MWR material to the APOE/SPOE is funded by the non-appropriated activity. The TCC portion is billed by the TAC. If the Navy (NMWR) TAC is not known, enter NMWR in the Inquiry by TAC description block on the WWW.
- (17) All CONUS procured Navy Exchange (NEX) merchandise for shipment to NEX in overseas areas. All OCONUS procured NEX merchandise destined for shipment to other OCONUS area NEX, merchandise destined for shipment in overseas areas, and OCONUS area NEX merchandise destined for shipment in CONUS
- (18) NEX civilian personal property shipments. If the TAC is not known enter HHG N00250 in the Inquiry by TAC description block on the WWW.

- (19) Organic Material/Personal Property. Civilian Personal Property and Organic Material Shipments. These TACs may also be utilized for the transportation of organic equipment/excess-surplus material shipments directed or requested by the activity. If the TAC is not identified for any Organic Material/Civilian Personal Property orders enter “HHG N66021”. To narrow search to a specific UIC, enter HHG ORGANIC and the BCN in the Inquiry by TAC description block on the WWW (i.e., “HHG ORGANIC N32897” or “ORGANIC N62995”).
- (20) Movement of Navy mail. US Postal Service Domestic System (AMC, MSC, Military Surface Deployment and Distribution Command) Mail – Navy Mail and Parcel Post to, from, and within overseas areas. If the TAC is not known, enter NAVY MAIL in the Inquiry by TAC description block on the WWW.
- (21) Contractors and Private Parties. When using the Defense Transportation System (DTS) in support of official Government business, contractors and private parties must contact the transportation manager of the Major Command (MAJCOM) sponsoring their participation. If a MAJCOM authorizes the contractor/private party to use the DTS, the MAJCOM may elect to use their own TAC, or obtain a special TAC from the Shipper Service for use by the contractor/private party and take collection action.
- (22) TACs for Navy sponsored below the line FMS shipments. If the FMS TAC is not identified for shipments sponsored by NAVAIR or NAVICP, enter the word NFMS followed by the 2-digit country code and the 3-digit case in the Inquiry by TAC description block on the WWW (i.e., NFMS JA LQK).
- (23) Base Realignment and Closure (BRAC). Costs involved with shipping property from a closing or realigning base to a receiving base to support relocating/realigning units will be charged to base closure funds. Costs for shipping property not in support of relocating/realigning units will be charged to the activity gaining the property. To view Navy BRAC TACs not otherwise identified, enter the word BRAC in the Inquiry by TAC description block on the WWW.
- (24) Military (MPN Funded). Military TAC for shipments of HHG, Personal Effects, and POVs of Navy Military Personnel citing the Navy appropriation “Military Personnel Navy (17-1453).”
  - (a) General. The Financial Management Handbook for Permanent Change of Station (PCS) Travel requires data on shipping documents in addition to the TAC.
  - (b) Accounting Data Shown in Member’s Orders. Pertinent account data shown in member’s orders will include appropriation symbol, TAC, subhead, rank/rate code, accounting activity, customer identification code, purpose code and social security number.
  - (c) It is the responsibility of the HHG offices arranging for land, ocean, and air shipments to apply the proper TAC and other accounting data to shipping documents, or furnishing such data to the local shipping office.
  - (d) For deceased remains Navy/Marines, enter “DECEASED REMAINS” in the Inquiry by TAC description block on the WWW.
- (25) Reserve Personnel, Navy (RPN) Funded. TACs for shipments of personal property of reserve personnel, Navy (17-1405).
  - (a) Citation of the TAC is required on shipping documentation.

- (b) Accounting Data shown on Member's Orders. Pertinent accounting data shown on member's PCS orders will include TAC, appropriation symbol, rank/rate code, accounting activity, customer identification code, cost code, purpose code and social security number.
- (c) It is the responsibility of the HHG offices arranging for land, ocean and air shipments to apply the proper TAC and other accounting data to shipping documents or furnish such data to the local shipping offices.
- (d) The TAC shown in the member's orders should be cited in the appropriation block on the BL. In addition, the grade or rank code and the full Customer Identification Code in the member's orders will be shown elsewhere on the BL. TCMDs (DD Form 1384, Transportation Control and Movement Document, [Figure V2-1](#)) will include the TAC transcribed from the member's orders or from incoming shipping documents.

## **E. TAC AND LOA VALIDATION**

TACs are not valid without the LOA and SDN. TACs and LOA are validated by each major claimant within the Navy and transmitted to the Navy TAC coordinator prior to the beginning of the fiscal year, NLT 1 September each year. Part of the validation also indicates that the LOA and SDN are properly recorded in the respective accounting system. Comptrollers are requested to obligate a sufficient amount of funds so that the invoice will be matched to the obligation and pass prevalidation by DFAS for payment to be effected. Obligation may be increased daily, weekly, monthly, by transactions or bills obligated. The overall guidance is to obligate sufficient amounts so that invoices will pass through the standard accounting and reporting system one bill pay system and be processed for payment within the prompt payment act guidance.

## **F. BILLING INFORMATION**

1. BLs are forwarded for processing to:

DFAS-Indianapolis  
8899 East 56<sup>th</sup> Street  
Indianapolis, IN 46249

- a. Appropriation Chargeable and TAC. Navy-sponsored shipments require a four digit Navy TAC in the appropriation chargeable block and the full line of accounting on the BL. All TOs/shipping offices will review their BL preparation process and ensure that a valid TAC is cited in the appropriation chargeable block by accessing the WWW address: <https://beis.csd.disa.mil/beis-html/frontpage-pki.html>.
- b. Multiple Shipments. When preparing BLs that have more than one TAC assigned, annotate "See below" in block 12 of the BL and cite the TACs opposite individual items in block 18, or on the BL continuation sheet.

TRANSPORTATION CONTROL AND MOVEMENT DOCUMENT													PAGE NO.			
1. DOC ID	2. TRLR CTR	3. CONSIGNOR	4. COMMODITY SPECIAL HANDLING				5. AIR DIM	6. POE	7. POD							
8. MODE	9. PACK	10. TRANSPORTATION CONTROL NO.	11. CONSIGNEE			12. PRI	13. RDD	14. PROJ	15. DATE SHPD	16. ETA	17. TR ACCT					
18. CARRIER	19. FLIGHT-TRUCK-VOY-DOC NO.		20. REF	21. REMARKS		22. PIECES	23. WEIGHT	24. CUBE								
a. Transship Point		b. Date Rec	c. Bay Whse	d. Date Shpd	e. Mode Carrier	f. Flight-Truck-Voy Doc No.		g. Ref	h. Stow Loc	i. Split	j. Cond	k. Signature-Remarks				
25.																
26.																
27.																
28. CONSIGNEE	29. DATE RECEIVED/OFFERED (Sign)			30. CONDITION		31. REMARKS										
32. DOC ID	33. TRAILER - CONTAINER TAINER	34. CONSIGNOR COMMODITY OTHER	35. COMMODITY SPECIAL HANDLING	36. VOY NO Air Dim a.	37. POD	38. MO DE	39. TYPE PACK	40. TRANSPORTATION CONTROL NUMBER		41. CONSIGNEE P R I	42. P I		43. REMARKS AND/OR		44. ADDITIONAL REMARKS OR	

DD FORM 1384, OCT 2000 PREVIOUS EDITIONS MAY BE USED.

Figure V2-1. DD Form 1384, Transportation Control and Movement Document

SHIPPING CONTAINER TALLY → 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT								OMB No. 0704-0246 OMB approval expires Apr 30, 2009			
The public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Executive Services Directorate (0704-0246). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.											
<b>PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2.</b>											
1. FROM: (Include ZIP Code)					SHEET NO.	NO. OF SHEETS	5. REQUISITION DATE	6. REQUISITION NUMBER			
					7. DATE MATERIAL REQUIRED (YYYYMMDD)			8. PRIORITY			
2. TO: (Include ZIP Code)					9. AUTHORITY OR PURPOSE						
					10. SIGNATURE			11a. VOUCHER NUMBER & DATE (YYYYMMDD)			
3. SHIP TO - MARK FOR					12. DATE SHIPPED (YYYYMMDD)			b.			
					13. MODE OF SHIPMENT			14. BILL OF LADING NUMBER			
					15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.						
4. APPROPRIATIONS DATA								AMOUNT			
ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIEL AND/OR SERVICES				UNIT OF ISSUE	QUANTITY REQUESTED	SUPPLY ACTION	TYPE CONTAINER	CON-TAINER NOS.	UNIT PRICE	TOTAL COST
(a)	(b)				(c)	(d)	(e)	(f)	(g)	(h)	(i)
											0.00
											0.00
											0.00
											0.00
											0.00
16. TRANSPORTATION VIA AMC OR MSC CHARGEABLE TO					17. SPECIAL HANDLING						
RECEIPT OF SHIPMENT	ISSUED BY	TOTAL CONTAINERS	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	RECEIPT	CONTAINERS RECEIVED EXCEPT AS NOTED	DATE (YYYYMMDD)	BY	SHEET TOTAL
	CHECKED BY							QUANTITIES RECEIVED EXCEPT AS NOTED	DATE (YYYYMMDD)	BY	GRAND TOTAL
	PACKED BY							POSTED	DATE (YYYYMMDD)	BY	20. RECEIVER'S VOUCHER NO.
	← TOTAL →										
DD FORM 1149, JUL 2006 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 PREVIOUS EDITION IS OBSOLETE.											

Figure V2-2. DD Form 1149, Requisition and Invoice/Shipping Document

SHIPPING CONTAINER TALLY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT (Continuation Sheet)								OMB No. 0704-0246 OMB approval expires Apr 30, 2009			
The public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Executive Services Directorate (0704-0246). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.											
PLEASE DO NOT RETURN YOUR FORM TO THIS ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2 OF DD FORM 1149.											
SHEET NO.	NO. OF SHEETS	6. REQUISITION NUMBER			11a. VOUCHER NUMBER AND DATE			b. VOUCHER NUMBER AND DATE			
ITEM NO. (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIEL AND/OR SERVICES (b)				UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CON-TAINER NOS. (f)	CON-TAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
<b>SHEET TOTAL</b>										0.00	

DD FORM 1149C, JUL 2006 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100  
PREVIOUS EDITION IS OBSOLETE.

**Figure V2-2. DD Form 1149, Requisition and Invoice/Shipping Document (Cont'd)**

**DD FORM 1348-1A, JUL 91 (EG) ISSUE RELEASE/RECEIPT DOCUMENT**

27. ADDITIONAL DATA	26. RIC (4-6) UI (23-24) QTY (25-29) CON CODE (71) DIST (55-56) UP (74-80)	25. NATIONAL STOCK NO. & ADD (8-22)	24. DOCUMENT NUMBER & SUFFIX (30-44)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23												
				DOC NUM	RI FROM	M & S	US NS	QUANTITY	SUPPL. MENS G ADDRESS	S C	F Z D	DIS- RI- TON	PRO- JECT	R I	R E D A V	R I	O C M G	UNIT PRICE DOLLARS	CTS	DOLLARS	CTS	2. SHIP FROM	3. SHIP TO	5. DOC DATE	6. NMFC	7. FRT RATE	8. TYPE CARGO	9. PS	10. QTY. RECD	11. UP	12. UNIT WEIGHT	13. UNIT CUBE	14. UFC	15. SL	16. FREIGHT CLASSIFICATION NOMENCLATURE	17. ITEM NOMENCLATURE	18. TY CONT	19. NO CONT

FormFlow (DLA) PREVIOUS EDITION MAY BE USED

**Figure V2-3. DD Form 1348-1A, Issue Release/Receipt Document**