

DEPARTMENT OF THE NAVY
Office of the Secretary
Washington, DC 20350-1000

SECNAVINST 5840.8
JAG-32
28 February 1989

SECNAV INSTRUCTION 5840.8

From: Secretary of the Navy
To: All Ships and Stations

Subj: TAX LAW MATTERS AFFECTING
DEPARTMENT OF THE NAVY
MILITARY PERSONNEL

Ref: (a) DODDIR 5124.3 of 1 Dec 88
(NOTAL)

1. **Purpose.** To implement reference (a) in the Department of the Navy, provide for coordination of issues concerning personal and employment tax liabilities within the Department of the Navy, and delegate authority for appointment of Navy and Marine Corps members to the Armed Forces Tax Council established by reference (a).

2. **Coordination of Taxation Issues.** The Judge Advocate General shall coordinate, within the Department of the Navy, all issues involving the liability of members of the Armed Forces, and the obligations of the Department of the Navy as an employer, for Federal, State, local, and foreign taxes. In cases involving such issues, forward all requests for opinions or actions directed to agencies outside the Department of the Navy, and responses to requests for information or action from them, via the Judge Advocate General and the Armed Forces Tax Council. Requests and responses of individuals prepared by Navy or Marine Corps legal assistance attorneys need not be so routed, although information copies may be forwarded with the client's consent.

3. **DOD Tax Council Members.** The Judge Advocate General shall appoint one member to the Armed Forces Tax Council for the Navy, and the Commandant of the Marine Corps shall appoint one member for the Marine Corps.

4. **Responsibilities of Members.** The members shall assist the Judge Advocate General in the coordination and resolution of tax issues. They shall, under the direction of the Judge Advocate General, represent their respective services in the activities of the Council, including participation in committees and advisory groups as directed by the Council chair. They shall ensure appropriate coordination of items before the Council with interested offices and activities within the Department of the Navy.

WILLIAM L. BALL, III
Secretary of the Navy

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