

## **APPENDIX A ACRONYMS**

ACC	AIR Card Contractor
ADC	Automated Data Collection
AFPET	Air Force Petroleum Office
AIR Card	Aviation Into-Plane Reimbursement Card
AIRLANT	Commander, U.S. Naval Air Forces, Atlantic
AIRPAC	Commander, U.S. Naval Air Forces, Pacific
APC	Army Petroleum Center
ASKIT	Aviation Storekeeper Information Tracking
AVCARD	AIR Card contractor. A Division of Kropp Holdings, Inc.
BUNO	Bureau Number
CNDC	Canadian National Defence Contract
CONUS	Continental United States
COR	Contracting Officer's Representative
DAAS	Defense Automatic Addressing System
DESC	Defense Energy Support Center
DFAS	Defense Finance and Accounting Service
DFAS OPLOC	Defense Finance and Accounting Service Operating Location
DLA	Defense Logistics Agency
DoDAAC	Department of Defense Activity Address Code
EFT	Electronic Funds Transfer
FAS	Fuels Automated System

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FBO	Fixed Base Operator
MALS	Marine Air Logistics Unit/wing/squadron
NATO	North American Treaty Organization
NATOPS	Naval Air Training and Operating Procedures Standardization
NAVPET	Navy Petroleum Office
NPO	Navy Petroleum Office
OCONUS	Outside the Continental United States
OPTAR	Operating Target
POC	Point of Contact
PPC	Prompt Payment Certification
PPCF	Prompt Payment Certification Form
SABERS	State Accounting Budgetary Expenditure Reporting System
SABRES	Standard Accounting, Budgeting, and Reporting System
SCP	Service Control Point
SFOEDL	Summary Filled Order/Expenditure Difference Listing
STANFINS	STANdard Army FINancial System
STARS	Standard Accounting and Reporting System
STARS-FL	Standard Accounting and Reporting System-Field Level
TYCOM	Type Commander
UIC	Unit Identification Code

## APPENDIX B

### WEB-SITE ADDRESSES

#### 1. ACC (AVCARD):

[www.avcard.com](http://www.avcard.com)

Provides CONUS and OCONUS FBOs and airports where the AIR Card is accepted for fuel and ground services. For each FBO there is an indicator to signify if there is an Into-Plane contract at the location.

#### 2. Defense Energy Support Center (DESC):

For General Information on DESC:

<http://www.desc.dla.mil>

For Contract Bulletins:

<http://www.desc.dla.mil/DCM/DCMPage.asp?LinkID=DESCContractBulletins>

For Information on the AIR Card:

<http://www.desc.dla.mil/DCM/DCMPage.asp?pageid=30>

For How to access FAS/FES access and application:

<http://www.desc.dla.mil/DCM/Files/SOP%20for%20FES%20Acc.PDF>

For information on prohibition of acceptance of gratuities:

<http://www.desc.dla.mil/DCM/DCMPage.asp?pageid=30>

For Information on DoD standard fuel and lubricant prices:

<http://www.desc.dla.mil/DCM/DCMPage.asp?LinkID=DESCCutomerService>

#### 3. POC's/SCP:

AIR FORCE <https://afpet.wpafb.af.mil>

Provides USAF standard fuel prices (DoD standard fuel price plus the USAF surcharges).

ARMY: <https://www.usapc.army.mil>

NAVY/MARINES: [www.navpetoff.navy.mil](http://www.navpetoff.navy.mil)

Provides your POC/SCP directory of telephone numbers and email addresses, your POC/SCP instructions, and technical advisories on current issues.

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**4. Defense Automatic Addressing System Center  
(DAASC) :**

<https://day2k1.daas.dla.mil/dodaac/dodaac.asp>

This is the DAASC inquiry site, which can be used to verify if a DoD Activity Address Code (DoDAAC) is a billable address.

## APPENDIX C

### EXAMPLES OF AVCARD WEB-SITE INFORMATION CONUS (Chicago Midway Airport)

**AVCARD** 1-800-AVCARD1

**AVCARD Search for FBO Locations**

Effective Date: Sunday, October 13, 2002

ICAO/IATA: KMDW

All Prices in US Cents/US Gallon

Supplier	ICAO/ IATA	Airport/ City	Fuel Brand	Fuel	US Gov. Contract	Into-Plane Contract	Ground Services	Pre Arrange Fuel
<u>ATLANTIC AVIATION</u> - MDW	KMDW/ MDW	MIDWAY/CHICAGO	TEXACO	✓				✓
<u>GEORGIS CATERING</u> INC.	KMDW/ MDW	/CHICAGO						
<u>MILLION AIR</u> MIDWAY	KMDW/ MDW	MIDWAY/CHICAGO	AIRBP	✓		✓		✓
<u>SIGNATURE FLIGHT</u> SUPPORT - MDW	KMDW/ MDW	MIDWAY/CHICAGO	PHILLIPS	✓				✓
<u>THE LIMCO CENTER</u> LTD.	KMDW/ MDW	MIDWAY/CHICAGO						✓

AVCARD will be glad to assist you in pre-arranging your international trip. Please complete the [Pre-Arrange Fuel Form](#) and submit it to us.

AVCARD  
4 North Park Drive  
Suite 412  
Hunt Valley, MD 21050-1809

Tel: 410.771.2701  
Fax: 410.771.0516  
[sales@avcard.com](mailto:sales@avcard.com)  
SITA: BWIACCR

## APPENDIX C (Continued)

### OCONUS (Slovenia)

**AVCARD** 1-800-AVCARD1

**AVCARD Search for FBO Locations**

Effective Date: Sunday, October 13, 2002  
 SLOVENIA: All Cities  
 ICAO/IATA: LJCE, LJLJ, LMB

[Contract Fuel Pricing](#)

All Prices in US Cents/US Gallon

Supplier	ICAO/IATA	Airport/City	Fuel Brand	Contract Fuel	US Gov. Contract	Pre Arrange	Into-Plane	Ground Services
PETROL D.D. (UPON REQ.)	LJCE/	CERKLJE (MILITARY BASE)/CERKLJE	PETROL D.D.	✓	✓			
PETROL D.D.	LJLJ/LJU	LJUBLJANA/LJUBLJANA	PETROL JETA1	✓	✓			
WORLD FUEL SERVICES, INC.	LJLJ/LJU	LJUBLJANA/LJUBLJANA					✓	
PETROL D.D.	LMB/MBX	MARIBOR/MARIBOR	PETROL JETA1	✓	✓			

[Contract Fuel Pricing](#)

AVCARD will be glad to assist you in pre-arranging your international trip. Please complete the [Pre-Arrange Fuel Form](#) and submit it to us.

AVCARD  
 4 North Park Drive  
 Suite 412  
 Hunt Valley, MD 21030-1809

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# APPENDIX D EXAMPLE OF AN AVCARD INVOICE

REMIT TO: AVCARD  
PO BOX 79682  
BALTIMORE, MD 21279-0682

CERTIFICATION COPY BILLING DETAIL

PAGE: 0001

DESC-RRF  
BUILDING 1621-K  
1014 BILLY MITCHELL BLVD  
SAN ANTONIO TX 78226

SPO600-00-D-0002: LOCAL PURCHASE  
--> ACCOUNT NUMBER: 621475  
--> INVOICE NUMBER: 902101  
BILLING DATE: 12/20/2001  
PAYMENT DUE: 1/19/2002  
FOR QUESTIONS CALL: (410) 771-3046

POC: CHARLES MCWILLIAMS

AVCARD TAX ID: 52-1574498

PAYING OFFICE: WING COMPTROLLER 4 WING COLD LAKE  
P.O. BOX 6550  
STN FORCES  
COLD LAKE AB T9M 2C6

BANK INFO:  
Wire Transfer Information to AVCARD  
SunTrust Bank Atlanta, GA USA  
Account # 209132592 Fed Wire ABA # 051000020  
SWIFT SNTR US 3A ACH ABA # 055002707

POC: CPL D STANTIAL

TICKET	DATE	NSN-CODE	DESCRIPTION	QUANTITY	UOM	UNIT-PRICE	AMOUNT
DODAAC: TFCA11		WING COMPTROLLER 4 WING COLD LAKE		BRANCH/AGENCY: AF			
AIRCRAFT: CF013435		ACFT		FUND CODE: 30		SIGNAL CODE: A	UNIT: 0004WG
LOCATION: TORBAY AERO SERVICES, INC.		ST. JOHN'S NFLD CN		CANADA		709-576-4615	AIRPORT ID: CYYT
083399302	12/05/01		HANDLING CHARGES				32.09
			CREW TRANSPORT				12.83
			APU/GPU CHGS.				32.09
		*	TICKET TOTAL				77.01 *
LOCATION: TORBAY AERO SERVICES, INC.		ST. JOHN'S NFLD CN		CANADA		709-576-4615	AIRPORT ID: CYYT
083399303	12/05/01		HANDLING CHARGES				32.09
			CREW TRANSPORT				12.83
			APU/GPU CHGS.				32.09
		*	TICKET TOTAL				77.01 *
		**	AIRCRAFT TOTAL				154.02 *
		***	DODAAC: TOTAL				154.02 *
		*****	BILLING TOTAL				154.02 **

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APPENDIX D (CONTINUED)
EXAMPLE OF AN AVCARD INVOICE

REMIT TO: AVCARD
PO BOX 79682
BALTIMORE, MD 21279-0682

CERTIFICATION COPY BILLING DETAIL PAGE: 0002

DESC-RRF SPO600-00-D-0002: LOCAL PURCHASE
BUILDING 1621-K --> ACCOUNT NUMBER: 621475
1014 BILLY MITCHELL BLVD --> INVOICE NUMBER: 902101
SAN ANTONIO TX 78226 BILLING DATE: 12/20/2001
PAYMENT DUE: 1/19/2002
FOR QUESTIONS CALL: (410) 771-3046

POC: CHARLES MCWILLIAMS

AVCARD TAX ID: 52-1574498

PAYING OFFICE: WING COMPTROLLER 4 WING COLD LAKE
P.O. BOX 6550
STN FORCES
COLD LAKE AB T9M 2C6

BANK INFO:
Wire Transfer Information to AVCARD
SunTrust Bank Atlanta, GA USA
Account # 209132582 Fed Wire ABA # 051000020
SWIFT SMTR US 3A ACH ABA # 055002707

POC: CPL D STANTIAL

TICKET DATE NSN-CODE DESCRIPTION QUANTITY UOM UNIT-PRICE AMOUNT

SUMMARY OF EXPENSES

Table with 4 columns: ITEM PURCHASED, FUEL-QTY, FUEL-COST, GRDSVC-COST. Rows include HANDLING CHARGES (64.18), CREW TRANSPORT (25.66), APU/GPU CHGS. (64.18), and TOTAL: 154.02.

CERTIFIED BY: (SIGNATURE) FUNDCTE:

(PRINT NAME) DATE:

**APPENDIX E**

**EXAMPLE OF AN AVCARD PAST DUE NOTICE**



00D0002:LOCAL PURCHASE  
FUEL & GROUND SERVICES

**PAST DUE NOTICE**

To: VFA 99  
ATTN: COMMANDING OFFICER  
UNIT 60999  
FPO AE 99099-1234

POC: AK1 MORROW

Remit To:  
AVCARD  
P. O. BOX 79682  
BALTIMORE, MD. 21279-0682

For Questions call:  
410/771-3084

Payment Terms:  
Net 14 days  
LATE PAYMENT CHARGES  
AFTER 30 DAYS

Account Number: 5376 99 NAVY

Date 08/17/00

(includes all payments received  
prior to the above date)

OUR RECORDS INDICATE THE REFERENCE NUMBERS BELOW ARE STILL OUTSTANDING.  
WOULD YOU PLEASE GIVE THIS MATTER YOUR PROMPT ATTENTION. IF PAYMENT HAS  
BEEN MADE, PLEASE DISREGARD THIS NOTICE.

WE APPRECIATE YOUR BUSINESS.

Reference Number	Bill Date	Due Date	Invoice Amount	Late Payment Charge	Total Due
734667	02/03/00	03/04/00	175.60		175.60
744192	03/09/00	04/08/00	35.00		35.00
766105	06/01/00	07/01/00	4005.00		4005.00
769592	06/15/00	07/15/00	9125.11		9125.11
			<b>\$ 13340.71</b>	<b>\$</b>	<b>\$ 13340.71</b>

FOR AVCARD USE ONLY: 757433:9999

**CHARGES INCURRED BY:**

VFA 99  
ATTN: COMMANDING OFFICER  
UNIT 60999  
FPO AE 99099-1234

POC: AK1 MORROW

DODAAC:  
V09999  
VFA-99

757433:9999

Wire Transfer Information to AVCARD  
SunTrust Bank Atlanta, GA USA  
Account # 209132582  
Fed Wire ABA # 051000020  
SWIFT SNTR US 3A  
ACH ABA # 055002707

**APPENDIX F**

**PROMPT PAYMENT ACT CERTIFICATION  
AND DEDUCTION FORM**

PROMPT PAYMENT CERTIFICATION AND DEDUCTION  
(DATES MUST BE IN YY-MM-DD FORMAT)

INVOICE NUMBER (S): \_\_\_\_\_

INVOICE DATE (S): \_\_\_\_\_

DATE MATERIAL RECEIVED: \_\_\_\_\_

DATE MATERIAL ACCEPTED: \_\_\_\_\_

DATE INV REC'D BY CERT ACTIVITY: \_\_\_\_\_

DATE FORWARDED FOR PAYMENT: \_\_\_\_\_

REQUISITIONING UIC: \_\_\_\_\_

GROSS AMOUNT OF INVOICE: \_\_\_\_\_ AMT CERT FOR PAYMENT: \_\_\_\_\_

CERTIFYING ACTIVITY UIC: \_\_\_\_\_

DEDUCTION AMOUNT: \_\_\_\_\_

REASON FOR DEDUCTION: \_\_\_\_\_

\_\_\_\_\_

BRIEF DESCRIPTION AND QUANTITY OF GOODS/SERVICES: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

CONTRACT NUMBER (PIIN): \_\_\_\_\_

SPIIN (CALL #): \_\_\_\_\_

STANDARD DOCUMENT NUMBER (if applicable): \_\_\_\_\_

LINE OF ACCOUNTING/ACRN: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I CERTIFY THATT THE ACCOUNTING DATA PROVIDED IS ACCURATE. FUNDS HAVE BEEN OBLIGATED AND CHANGES HAVE BEEN APPLIED TO THE APPROPRAITE ACCOUNTING CLASSIFICATION REFERENCE NUMBER (ACRN); AVAILABLE FUNDS HAVE BEEN DECREMENTED FOR THE AMOUNT APPROVED FOR DISBURSEMENT AND WILL NOT BE RE-OBLIGATED; AND THE ABOVE INVOICE IS CORRECT AND PROPOER FOR PAYMENT.

\_\_\_\_\_  
(SIGNATURE) (DATE)

\_\_\_\_\_  
(PRINTED NAME AND TITLE)

\_\_\_\_\_  
(ACTIVITY) (PHONE NUMBER)

**APPENDIX G**

**LIST OF GUIDANCE MESSAGES**

**1. Your SCP/COR**

Your SCP/COR FT BELVOIR VA, DTG 211741Z JUN 00

SUBJ: Your POC/SCP POL TECHNICAL ADVISORY 00-13, EXPIRATION AND REPLACEMENT OF DON AIR CARD CREDIT CARDS

Your POC/SCP FT BELVOIR VA, DTG 091201Z APR 99

SUBJ: Your POC/SCP POL TECHNICAL ADVISORY 99-9, PROCUREMENT OF AVIATION FUEL USING THE AIR CARD AND IDENTAPLATE

**2. TYCOMs**

COMNAVAVIRLANT NORFOLK VA, DTG 280103Z APR 98

SUBJ: AVIATION INTO-PLANE REIMBURSEMENT (AIR) CARD GUIDANCE

COMNAVAVIRPAC SAN DIEGO CA, DTG 150058Z JUL 99

SUBJ: PROCUREMENT OF AVIATION FUEL USING THE AIR CARD AND IDENTAPLATE

COMNAVAVIRPAC SAN DIEGO CA, DTG 060057Z APR 98

SUBJ: PROCEDURES FOR USING THE AVIATION FUEL CREDIT CARD

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APPENDIX H

ACCEPTANCE OF GRATUITIES



REPLY  
REFER TO

DESC-PH

DEFENSE LOGISTICS AGENCY  
DEFENSE ENERGY SUPPORT CENTER  
8725 JOHN J. KINGMAN ROAD, SUITE 4950  
FORT BELVOIR, VA 22060-6222

21 JUN 2000

Navy Petroleum Office  
Attn: Vivian L. Williamson  
8725 John J. Kingman Road, Suite 4950  
Ft. Belvoir, VA 22060

Dear Ms. Williamson:

This letter is a request for help in disseminating guidance concerning the acceptance of gratuities by the Military pilots who use the Defense Energy Support Center's (DESC's) contracts. DESC sometimes receives complaints that aircrews are accepting gratuities from contractors when purchasing fuel at commercial locations. The pilot, flight commander, aircraft commander and crew chief are considered to be Government procurement officials and as such, must not accept gratuities. Enclosed is Attachment 1 Executive Order # 12731, entitled Principals of Ethical Conduct For Government Officers and Employees. This order clearly identifies the ethical conduct that is expected of our flight crewmembers. Paragraph (d) addresses solicitation and acceptance of gratuities. Please provide a copy of this correspondence and its attachments to your local Ethics Counselor.

DESC took the initiative and sent a letter to all current Into-Plane Contractors. Enclosed at Attachment 2 is the letter which emphasizes that offering gratuities to aircrews is prohibited and is explicit that they could be subject to civil fines under 41 U.S.S. 423 (h)(3)(i) along with other consequences. This letter is also posted on the DESC Into-Plane homepage [www.desc.dla.mil/main/p/specialt/intoplan/intro.htm](http://www.desc.dla.mil/main/p/specialt/intoplan/intro.htm).

Request that you make this information available to the flight crews and others who use the DESC Into-plane contracts. If you have any questions please contact me at 703-767-8456 or Diane Schmidt at 703-767-8496.

A handwritten signature in black ink, appearing to read "Edward A. Munns, Jr.".

EDWARD A. MUNNS, JR.  
Contracting Officer

**APPENDIX H (continued)**

Executive Order 12731 of October 17, 1990

**PRINCIPLES OF ETHICAL CONDUCT  
FOR GOVERNMENT OFFICERS AND EMPLOYEES**

By virtue of the authority vested in me as President by the Constitution and the laws of the United States of America, and in order to establish fair and exacting standards of ethical conduct for all executive branch employees, it is hereby ordered as follows:

Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

- (a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.
- (b) Employees shall not hold financial interests that conflict with the conscientious performance of duty.
- (c) Employees shall not engage in financial transactions using nonpublic Government information or allow the improper use of such information to further any private interest.
- (d) An employee shall not, except pursuant to such reasonable exceptions as are provided by regulation, solicit or accept any gift or other item of monetary value from any person or entity seeking official action from, doing business with, or conducting activities regulated by the employee's agency, or whose interests may be substantially affected by the performance or nonperformance of the employee's duties.
- (e) Employees shall put forth honest effort in the performance of their duties.
- (f) Employees shall make no unauthorized commitments or promises of any kind purporting to bind the Government.
- (g) Employees shall not use public office for private gain.
- (h) Employees shall act impartially and not give preferential treatment to any private organization or individual.

Attachment 1

**APPENDIX H (continued)**

(i) Employees shall protect and conserve Federal property and shall not use it for other than authorized activities.

(j) Employees shall not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official Government duties and responsibilities.

(k) Employees shall disclose waste, fraud, abuse, and corruption to appropriate authorities.

(l) Employees shall satisfy in good faith their obligations as citizens, including all just financial obligations, especially those -- such as Federal, State, or local taxes -- that are imposed by law.

(m) Employees shall adhere to all laws and regulations that provide equal opportunity for all Americans regardless of race, color, religion, sex, national origin, age, or handicap.

(n) Employees shall endeavor to avoid any actions creating the appearance that they are violating the law or the ethical standards promulgated pursuant to this order.



IN REPLY  
REFER TO

**APPENDIX H (continued)**  
**DEFENSE LOGISTICS AGENCY**  
DEFENSE ENERGY SUPPORT CENTER  
8725 JOHN J. KINGMAN ROAD, SUITE 4950  
FORT BELVOIR, VIRGINIA 22060-6222

DESC-PH

Dear DESC Into-Plane Contractor,

Occasionally, DESC receives information that a DESC contractor may have provided illegal gratuities to Government personnel who purchase fuel at commercial airports. Such allegations have included the offering of free food, rental cars, taxi rides, and T-shirts. Given the serious nature of these allegations, I would like to take this opportunity to remind you of the prohibitions against providing unlawful gratuities to Government personnel.

DESC into-plane contracts contain specific clauses governing the offering and giving of gratuities to Government employees. DESC Clause I27 Gratuities and the criminal statute it implements prohibits the giving of gratuities to Government personnel when given with the intent to obtain a contract or influence favorable treatment under a contract. The phrase "gratuity" is defined to include any gift, favor, entertainment, transportation, lodgings, meals, services, training, or any other item having monetary value.

The pilot, flight commander, aircraft commander and crew chief are Government procurement officials. These individuals are the Government personnel who elect to fly into your location under the requirements contract and who in fact obligate the Government to pay for fuel purchased. When contractors provide personal incentives such as T-shirts, knives, mugs, caps, free rental cars, beer, and food to pilots or others who decide whether to land at a particular location, it can lead one to conclude that the contractor was providing these incentives with the intent "to obtain favorable action under the contract." When these incentives are based upon the volume of fuel lifted, it is even easier to make the inference.

Under 41 U.S.C. § 423 (h)(3)(i), giving gratuities to "procurement officials" is punishable by a civil fine of not more than \$1,000,000. In addition, the agency may also deny payment of any profit under the contract. Pursuant to the Gratuities Clause, when the agency head determines that the contractor offered or gave a gratuity to Government personnel and intended to obtain a contract or favorable treatment under the contract, the Government has the right to take the following actions:

- 1.) to terminate the contract,
- 2.) initiate debarment or suspension action,
- 3.) assess exemplary damages of not less than 3 nor more than ten times the cost incurred by the contractor in giving the gratuities to the person concerned
- 4.) to pursue the same remedies as in breach of contract, and
- 5.) to pursue any other rights and remedies provided by law or under the instant contract.



Attachment 2

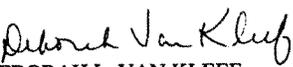
**APPENDIX H (continued)**

DESC business shall be conducted in a manner above reproach with complete impartiality and without preferential treatment. The best policy is to avoid any conflict of interest or even the appearance of a conflict of interest in Government-contractor relationships.

If you suspect any unlawful activity concerning the soliciting or acceptance of gratuities, or conflict of interest, please disclose this information immediately to either the DESC Contracting Officer or DESC's Fraud Counsel, 703-767-5020. Action can only take place if we are informed of these matters. Please disseminate this information to your personnel in the hopes of educating them in conducting proper business practices.

If you have any questions, please call your respective Contracting Officer, Christina Young, at (703) 767-8491 or Marvin Grubbs at (703) 767-8472.

Sincerely,

  
DEBORAH L. VAN KLEEF  
Chief, Specialty Fuels Division  
Direct Delivery Fuels  
Defense Energy Support Center

**APPENDIX I**

**POINTS OF CONTACT**

**1. SCP/COR's**

**NAVY**

James Simmons  
DSN: 427-7358  
COML: 703-767-7358  
E-Mail: james.simmons@dla.mil

**ARMY**

Policy and Procedures -  
Phil Richards  
COR  
U.S. Army Petroleum Center  
54 M Avenue  
New Cumberland, PA 17070-5008

DSN: 771-4993  
COML: 717-770-7040/4993  
Fax: 717-770-4230  
E-Mail: aircard@usapc-emh1.army.mil

Card Data Maintenance -  
Lynn Redmond  
U.S. Army Petroleum Center  
54 M Avenue  
New Cumberland, PA 17070-5008

DSN: 771-4993  
COML: 717-770-4993  
Fax: 717-770-4230  
E-Mail: aircard@usapc-emh1.army.mil

**AIR FORCE**

DRAFT

MSgt. Terry DeSpain, USAF  
COR  
Air Force Petroleum Office  
8725 John J. Kingman Rd., Suite 3719  
Fort Belvoir, VA 22060-6224  
DSN: 427-9896  
COML: 703-767-9896  
E-Mail: [afpet@desc.dla.mil](mailto:afpet@desc.dla.mil)

**U.S. COAST GUARD**

Carol Taylor  
Systems Maintenance  
USCG Finance Center  
1430 Kristina Way  
Chesapeake, VA 23326  
DSN: N/A  
COML: 757-366-6520  
E-Mail: [ctaylor@fincen.uscg.mil](mailto:ctaylor@fincen.uscg.mil)

**Federal Civilian Agencies**

Contact the ACC directly.  
AVCARD  
Attn: Customer Service  
4 North Park Drive  
Suite 412  
Hunt Valley, MD 21010-1809  
COML: 800-AVCARD-1  
Overseas Call Collect 1-410-771-3083  
FAX: 410-7710516  
e-mail [creditdept@avcard.com](mailto:creditdept@avcard.com)  
[customerservice@avcard.com](mailto:customerservice@avcard.com)

**2. AVCARD**

**CUSTOMER SUPPORT** - The ACC (AVCARD) is manned 24 hours/7 days a week with telephone access to:

- Receive airport assistance
- Pre-arrangements for refueling/ground services

AVCARD  
Attn: Customer Service  
4 North Park Drive  
Suite 412  
Hunt Valley, MD 21010-1809  
COML: 800-AVCARD-1

DRAFT

Overseas Call Collect 1-410-771-3083  
FAX: 410-7710516  
e-mail creditdept@avcard.com  
customerservice@avcard.com

**3. TYCOMs**

COMLANTFLT

Julie Mitchell

COML: 757-322-2863

E-Mail: jbmitchell@cmr.navy.mil

COMNAVAIRPAC

Debbie Jackson, Code N01F1

DSN: 735-2763

COML: 619-545-2763

E-Mail: jackson.deborah.k@cnap.navy.mil

Patricia Bishop, Code N01F11

DSN: 735-2761

COML: 619-545-2761

E-Mail: bishop.patricia.a@cnap.navy.mil

USMC

Contact the MALS POC which supports your activity.

COMNAVRESFOR

AKC Riley Smith

DSN: 678-6064

COML: 504-678-6064

E-Mail: airn4111@cnrf.nola.navy.mil

CNATRA

Jeanne Hahn

DSN: 861-2390,

COML: 361-961-2390

E-Mail: hahn.j.l@nrst.navy.mil

**4. DFAS OPLOCs**

NORFOLK

Gloria Harris - 757-443-4716

Diane Buie - 757-443-4742

DRAFT

SAN DIEGO

Vendor Pay

Duane Bahler

DSN: 669-4983

COML: 858-616-4983

E-Mail: [duane.bahler@dfas.mil](mailto:duane.bahler@dfas.mil)

PENSACOLA

Vendor Pay

Marty Minchew

DSN: 753-5984

COML: 850-473-5984

E-Mail: [marty.minchew@dfas.mil](mailto:marty.minchew@dfas.mil)

APPENDIX J

CANADIAN EXCISE TAX EXEMPTION



IN REPLY  
REFER TO

DESC-PH

**DEFENSE LOGISTICS AGENCY**  
DEFENSE ENERGY SUPPORT CENTER  
8725 JOHN J. KINGMAN ROAD, SUITE 4950  
FORT BELVOIR, VA 22060-6222

Dear Canadian Fixed Base Operator:

Enclosed is correspondence between the U.S. Air Force and the Canadian Revenue concerning Federal Excise Tax (FET) paid on fuel purchased from Fixed Base Operators (FBOs) throughout Canada. Pursuant to the Excise Tax Act, further described below, the U.S. Department of Defense (DoD) is exempt from this Federal Excise Tax.

Our records indicate that fuel lifted from your location within the last two (2) years included FET. The charge was added to the invoice and paid by our AIR Card contractor, AVCARD. Since we were just informed of this tax exempt status and are not able to go directly to Canada Revenue for a refund, we are requesting that you refund the amount invoiced for FET. Please issue a check payable to the U.S. Air Force, U.S. Navy or the U.S. Army and mail it to the appropriate address listed on enclosure one (1). Once this refund is completed, as stated in the letter from Canada Revenue, you are entitled to claim a refund, see enclosure for Canadian point of contact (POC).

**For all U.S. DoD fuel purchases:** All FBOs throughout Canada shall not include FET on their invoices. Subsection 23(1) of the Excise Tax Act (ETA), paragraph 23(8)(b) provides an exemption for taxes payable under the Act. This exemption provision ultimately allows DoD to purchase fuel in Canada exempt of Excise Tax at the point of sale.

If you have any questions concerning this matter, please contact Diane Schmidt at (703) 767-8496 or the undersigned at (703) 767-8456.

cc: Air Card Contractor  
Encl

Sincerely,

A handwritten signature in black ink, appearing to read "Edward A. Munns, Jr.", written in a cursive style.

EDWARD A. MUNNS, JR.  
Contracting Officer



Revenue Canada    Revenu Canada

APPENDIX J (continued)

Sergeant R. Armstead  
United States Air Force  
Directorate of Aerospace Fuels  
1014 Billy Mitchell Blvd.  
Suite 1, Kelly Air Force Base  
San Antonio, Texas  
78241

August 19, 1999

Dear Sgt. Armstead,

Re: Refund of Excise Tax Paid on Fuel

The following is in response to your inquiry August 17, 1999, regarding the recovery of Excise Tax paid on fuel. You indicated that the United States Air Force has paid Federal Excise Tax on purchases of fuel while in Canada and that the purchases should not be subject to tax.

- During our conversation the following facts were provided regarding your inquiry:
- the United States Air Force (USAF) purchases fuel for aircraft while in Canada
  - the purchases are made primarily from the Canadian Department of National Defence (DND)
  - occasionally purchases are made directly from commercial suppliers
  - the purchases from DND were exempt of Federal Excise Tax whereas purchases from other suppliers have included the Federal Excise Tax
  - you are inquiring as to whether you are eligible to recover excise tax paid to the commercial suppliers and how to purchase exempt of tax for all future purchases

Subsection 23(1) of the Excise Tax Act (ETA) applies an excise tax to, among other items, gasoline, aviation gasoline as well as aviation and diesel fuel produced or imported into Canada. Paragraph 23(3)(b) of the ETA provides an exemption for taxes payable under subsection 23(1) of the Act. The exemption provision ultimately allows the USAF to purchase fuel in Canada exempt of Excise Tax. While the Act provides an exemption, it does not allow a refund of taxes paid, to the end user as it is intention of the legislation for the fuel be purchased exempt of tax. Therefore suppliers of fuel should not collect excise tax on sales to the USAF in Canada.



Revenue Canada  
Excise Duty & Special Levies  
Northern Ontario Region  
1730 St. Laurent Blvd.  
Ottawa, ON K1G 3H7

Revenu Canada  
Droit D'accise et prelevement speciaux  
Region du Nord de l'Ontario  
1730 Boul. St. Laurent  
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