



FORCE MANAGEMENT
POLICY

ASSISTANT SECRETARY OF DEFENSE
4000 DEFENSE PENTAGON
WASHINGTON, DC 20301-4000

JAN 22 2002



MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (M&RA)
ASSISTANT SECRETARY OF THE NAVY (M&RA)
ASSISTANT SECRETARY OF THE AIR FORCE (MR)
DIRECTOR, JOINT STAFF
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE

SUBJECT: **Combat Zone Tax Relief (CZTR) for Personnel in Direct Support of the
Afghanistan Combat Zone**

Pursuant to Treasury Regulation §1.112-1 and Revenue Ruling 70-621,
1970-2 C.B. 17, I certify that personnel deployed to Incerlik Air Base, Turkey, in support
of Operation Enduring Freedom, are entitled to combat zone tax benefits on the basis of
their direct support of operations in the Afghanistan combat zone, as designated by
Executive Order 13239, 12 DEC 01.

The effective date of this certification is September 21, 2001.


Charles S. Abell

