

## § 78.6

into the Standard Agreement or that an agreement cannot be entered into with the State and the reasons for that determination.

[50 FR 47220, Nov. 15, 1985, as amended at 50 FR 49930, Dec. 6, 1985; 68 FR 36914, June 20, 2003]

### § 78.6 Responsibilities.

(a) The Assistant Secretary of Defense (Comptroller) shall provide guidance, monitor compliance with this part, and have the authority to change or modify the procedures set forth.

(b) The Secretaries of the Military Departments and Heads of the other Uniformed Services shall comply with this part.

### § 78.7 Standard agreement.

Standard Agreement For Voluntary State Tax Withholding From The Retired Pay Of Uniformed Service Members

#### *Article I—Purpose*

This agreement, hereafter referred to as the “Standard Agreement,” establishes administrative procedures and assigns responsibilities for voluntary State tax withholding from the retired pay of Uniformed Service members consistent with section 654 of the Department of Defense Authorization Act for Fiscal Year 1985 (Pub. L. 98-525), codified as 10 U.S.C. 1045.

#### *Article II—Parties*

The parties to this agreement are the Department of Defense on behalf of the Uniformed Services and the State that has entered into this agreement pursuant to 10 U.S.C. 1045.

#### *Article III—Procedures*

The parties to the Standard Agreement are bound by the provisions in title 32, Code of Federal Regulations, part 78. The Secretary of Defense may amend, modify, supplement, or change the procedures for voluntary State tax withholding from retired pay of Uniformed Service members after giving notice in the FEDERAL REGISTER. In the event of any such changes, the State will be given 45 days to terminate this agreement.

#### *Article IV—Reporting*

Copies of Internal Revenue Service Form 1099R, “Distribution From Pensions, Annuities, Retirement, or Profit Sharing Plan, IRAs, Insurance Contracts, etc.” may be used for reporting withheld taxes to the State. The media for reporting (paper copy,

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magnetic tape, electronic file transfer, etc.) will comply with the state reporting standards that apply to employers in general.

#### *Article V—Other Provisions*

A. This agreement shall be subject to any amendment of 10 U.S.C. 1045 and any regulations issued pursuant to such statutory change.

B. In addition to the provisions of Article III, the agreement may be terminated by a party to the Standard Agreement by providing the other party with written notice to that effect at least 90 days before the proposed termination.

C. Nothing in this agreement shall be deemed to:

1. Require the collection of delinquent tax liabilities of retired members of the Uniformed Services;

2. Consent to the application of any provision of State law that has the effect of imposing more burdensome requirements upon the United States than the State imposes on other employers, or subjecting the United States or any member to any penalty or liability;

3. Consent to procedures for withholding, filing of returns, and payment of the withheld taxes to States that do not conform to the usual fiscal practices of the Uniformed Services;

4. Allow the Uniformed Services to accept payment from a State for any services performed with regard to State income tax withholding from the retired pay of Uniformed Service members.

[50 FR 47220, Nov. 15, 1985, as amended at 68 FR 36915, June 20, 2003]

## PART 79—CHILD DEVELOPMENT PROGRAMS (CDPs)

Sec.

79.1 Purpose.

79.2 Applicability.

79.3 Definitions.

79.4 Policy.

79.5 Responsibilities.

79.6 Procedures.

AUTHORITY: 10 U.S.C. 1783, 1791 through 1800, 2809, and 2812.

SOURCE: 79 FR 28409, May 16, 2014, unless otherwise noted.

### § 79.1 Purpose.

This part:

(a) Reissues DoD Instruction (DoDI) 6060.2 in accordance with the authority in DoD Directive (DoDD) 5124.02, “Under Secretary of Defense for Personnel and Readiness (USD(P&R))”