

## PPM Allowable Expenses for Tax Burden Reduction

### Operating Expenses:

Operating expenses (OPE) are goods that Service Members pay for that lower their taxable income when they claim the PPM/DITY move. Items that can be reused are not normally authorized. This listing is a comprehensive list of those items identified by DFAS that are considered operating expenses. However, IRS publications indicate the term is "reasonable operating expenses" and are between the taxpaying Marine and the Internal Revenue Service (IRS). TVCB will not validate your low cost expenses against receipts. However, Marines are required to maintain a complete copy of their PPM with ALL receipts to justify claimed expenses that reduce their tax burden. Marines must provide receipts for Truck and Trailer Rental, Hired Labor, Weight Ticket Fees, Portable Movement Storage Containers (PODS-like) and any single expense \$75.00 or greater!

### Common Operating Expenses:

Authorized Expenses	Unauthorized Expenses
Truck and Trailer Rental	Rental or Purchase of Auto Transporter
Safe Move and Safe Tow Insurance	Purchase of Dolly
Hand Truck and Dolly Rental	Extra Drivers
Furniture Pads	Oil Change/Lube
Boxes/Totes/Tape	Meals/Lodging
Oil/Fuel/Electric Vehicle Charging/Tolls	Hitch Fees/Tow Bars
Hired Labor	Routine Maintenance
Rope/Tarps/Tie-Downs/Tie Straps	Storage
Packing Material	Locks
Weight Ticket Fees	Tire Chains
Portable Storage Containers (PODS)	
Environmental Fees	

<https://www.dfas.mil/MilitaryMembers/travelpay/armypcs/dityppmmoves/>