

Executive Director

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### **Guidance Letter 16-006**

Date:

December 28, 2016

To:

County Assessors

From:

Terry E. Rubald, Deputy Executive Director, Department of Taxation Uny ERubald

CC:

Deonne Contine, Executive Director, Department of Taxation

Subject: Determining Veteran Eligibility for Exemption from Property Tax

#### **SUMMARY:**

Real or personal property owned by a qualifying veteran, with an assessed value of up to \$2,000 as modified annually by the Consumer Price Index ("CPI")<sup>1</sup>, is exempt from property tax. Pursuant to NRS 361.090, persons eligible for the exemption must have received an honorable discharge or certificate of satisfactory service from one of the branches of the Armed Forces of the United States, or who, having so served, is still serving in the Armed Forces. In addition, eligible veterans must have served on active duty during certain enumerated conflicts or time periods. In 2003, the list of conflicts and time periods was expanded. See AB 533 (2003).

This Guidance Letter is intended to provide guidance on how to determine qualifying active duty service when a medal or other evidence has been presented in support of the claim of exemption.

#### **AUTHORITY FOR THIS LETTER:**

NRS 360.215(2): The Department shall consult with and assist county assessors to develop and maintain standard assessment procedures to be applied and used in all of the counties of the State, to ensure that assessments of property by county assessors are made equal in each of the several counties of this state.

#### **REFERENCES:**

NRS 361.090, Veterans' exemptions

AB 533 (2015): Assembly Taxation, Senate Taxation, and Assembly Ways and Means Committees, Minutes.

AGO 99-28 (8-5-1999): Taxation; Property; exemptions; Veterans.

<u>Department of Defense Manual</u>. Number 1348.33, Volume 2 (November 23, 2010, incorporating Change 2, May 15, 2015)

Military Awards and Decorations, Office of the Under Secretary for Personnel and Readiness

In FY 2016, the amount of exempt assessed value was up to \$2,600.

Air Force Instruction 36-2802, "The Air Force Military Awards and Decorations Program," (18 December 2013, Incorporating Change 1, 22 June 2015).

Army Regulation 600-8-22, Military Awards (June 25, 2015)

Navy and Marine Corps Awards Manual (SecNavInst 1650.1H, August 22, 2006)

Homeland Security, United States Coast Guard, "Medals and Awards Manual, "COMDTINST M1650.25D (May 2008)

#### **BACKGROUND:**

Persons qualifying for the exemption provided in NRS 361.090 must show active duty service of a minimum of 90 continuous days during certain enumerated time periods listed in NRS 361.090(1)(a); active duty service in connection with the Gulf War (NRS 361.090(1)(b)); or active duty service in connection with a campaign or expedition for service in which a medal has been authorized by the Government of the United States, regardless of the number of days served on active duty (NRS 361.090(1)(c).

The three types of active duty service that qualify for the exemption indicate a legislative intention to limit the exemption. AB 533 was passed by the Legislature in 2003. The testimony in support of AB 533 indicates the purpose of the Assessors' Association was to include veterans "who had placed their lives on the line in the demilitarized zone in Korea between the years 1955 and 1961. The language of AB 533 would not only capture those veterans, but would capture all veterans who served in any conflict after the Gulf War, such as Afghanistan, Somalia, through and including the Iraq war. According to Mr. Schofield, there appeared to be a significant appetite not only to provide an exemption for veterans who had been involved in the most recent Iraq conflict, but also for veterans who served in other conflicts."<sup>2</sup>

In addition, further legislative testimony indicates that "the bill originally included coverage for all veterans but the bill was amended in the Assembly Taxation Committee to cover war veterans only, not all veterans. The bill would cover all veterans who were associated with a conflict. Mr Zuend said that currently the veterans' exemption covered only those who served in World War II, the Korean War, Vietnam, and the Gulf War. The bill would add veterans of conflicts such as Grenada, Kosovo, Panama, Somalia, and Iraq. Assemblywoman Giunchigliani said she believed the Taxation Committee considered the issue of expanding the exemption and made a decision to limit the exemption to a more known group, see what the effect would be, and then expand the exemption in the 2005 Legislature."

In addition to the AB 533 testimony in 2003, AGO 99-28 (1999) interpreted the phrase "active duty in connection with" to mean that the veteran's duties "had a causal relationship with the Gulf War or advanced the military interests of the United States in the Gulf War." According to AGO 99-28 (1999) "It is well recognized that in a modern military war, a war may be prosecuted from almost anywhere in the world. Therefore, it is reasonable for a member or honorably discharged veteran of the armed forces to serve in the Gulf War without actually being deployed to the Persian Gulf."

Based on the AB 533 testimony and AGO 99-28, veterans eligible for the exemption must have served during one of the specified time periods in NRS 361.090(1)(a), the Gulf War, or a conflict represented by a campaign or expedition medal. Service in the armed forces not having a causal relationship with the specified conflict for NRS 361.090(1)(b) or (1)(c) does not qualify the veteran for the exemption. The Department of Defense Manual Number 1348.33, Volume 2, is helpful in determining which

<sup>&</sup>lt;sup>2</sup> Minutes of the Meeting, Assembly Committee on Ways and Means, May 19, 2003, page 12.

<sup>&</sup>lt;sup>3</sup> Minutes of the Meeting, Assembly Committee on Ways and Means, May 21, 2003, page 7.

individuals may have the causal relationship and service in the Gulf War or a conflict represented by a campaign or expedition medal.

Be aware that because of the limitations in the statute, lists of conflicts eligible for the exemption are less comprehensive than lists of service used for Veteran's Preference Points.

#### **CLAIMING THE EXEMPTION**

Qualifying veterans may claim the exemption from property tax on real or personal property by filing an affidavit with the county assessor. In addition, the veteran must show proof of military discharge status and other proof of service as necessary, before the assessor may allow the exemption. See NRS 361.090(6).<sup>4</sup> A Report of Separation is generally issued upon discharge, when a service member performs active duty or at least 90 consecutive days of active duty training. The Report of Separation contains information normally needed to verify military service. Information shown on the Report of Separation may include the service member's:

- Date and place of entry into active duty
- Home address at time of entry
- Date and place of release from active duty
- Home address after separation
- Last duty assignment and rank
- Military job specialty
- Military education
- Decorations, medals, badges, citations and campaign awards received
- Total creditable service
- Foreign service credited
- Separation information (date and type of separation, character of service, authority and reason for separation and separation and reenlistment eligibility codes)

The report of separation form issued in most recent years is the **DD Form 214, Certificate of Release or Discharge from Active Duty**. Before January 1, 1950, several similar forms were used by the military services, including the WD AGO 53, WD AGO 55, WD AGO 53-55, NAVPERS 553, NAVMC 78PD and the NAVCG 553.<sup>5</sup> For further information about the DD Form 214 and an example of the form, see Department of Defense Instruction Number 1336.1.<sup>6</sup>

In the event the DD 214 omits relevant information or additional information is needed to verify eligible service, reference to medal awards may be used to determine eligibility.

#### **DISCUSSION OF MILITARY MEDALS:**

Medals awarded by the Department of Defense are applicable to all the services. In addition, each Military Department, such as the Army, may award medals specific to that Department.

<sup>4</sup> NRS 361.090(1) states that in order to be eligible for exemption, the veteran must show he or she received an honorable discharge or certificate of satisfactory service from the Armed Forces of the United States upon separation of service. Various district attorneys have opined that "honorable discharge" is a term of art that must be narrowly construed for purposes of qualifying for an exemption. The Department has received advice from the Governor's Office that an additional regulation, rather than a statute, would be satisfactory to define "honorable discharge or certificate of satisfactory service" to

include discharges under honorable conditions and general discharges. Such a regulation has not yet been adopted. 
<sup>5</sup> "DD Form 214, Discharge Papers and Separation Documents" National Archives, accessed 4-9-16 at

https://www.archives.gov/st-louis/military-personnel/dd-214.html

6 "Department of Defense Instruction" Number 1336.1, August 20, 2009 (Incorporating Through Change 1, effective December 29, 2014), accessed 4-9-16 at http://www.dtic.mil/whs/directives/corres/pdf/133601p.pdf

A primary source for understanding the types of medals awarded by the military is the <u>Department of Defense Manual</u>, <u>Number 1348.33</u>. The Manual has three volumes, however, Volume 2 provides procedures and guidance regarding creation, activation, and award of Department of Defense ("DoD") service awards – campaign, expeditionary, and service ("CE&S") medals, and provides the basis and eligibility requirements for award of DoD CE&S medals. Additional information related to military awards and decorations may be found on the website of the Office of the Under Secretary for Personnel and Readiness, located on the internet at: <a href="http://prhome.defense.gov/MRA/MPP/OEPM/Functions.aspx">http://prhome.defense.gov/MRA/MPP/OEPM/Functions.aspx</a>.

Other sources for description of the criteria for awarding medals may be found as follows:

Air Force Instruction 36-2803 (December 18, 2013, Incorporating Change 1, June 22, 2015), accessed 4-11-16 at <a href="http://static.e-publishing.af.mil/production/1/af">http://static.e-publishing.af.mil/production/1/af</a> a1/publication/afi36-2803/afi36-2803.pdf

Army Regulation 600-8-22, Military Awards (June 25, 2015), accessed 4-9-16 at: <a href="http://www.apd.army.mil/pdffiles/r600822.pdf">http://www.apd.army.mil/pdffiles/r600822.pdf</a>

SecNavInst 1650.1H, accessed 4-9-16 at

http://www.marines.mil/News/Publications/ELECTRONICLIBRARY/ElectronicLibraryDisplay/tabid/13082/Article/127275/secnavinst-16501h.aspx

United States Coast Guard, COMDTINST M1650.25D (May, 2008) accessed 4-11-16 at: <a href="https://www.uscg.mil/directives/cim/1000-1999/CIM">https://www.uscg.mil/directives/cim/1000-1999/CIM</a> 1650 25D.pdf

According to the DoD Manual Number 1348.33, DoD CE&S medals are utilized to recognize Service members for participation in military campaigns and expeditions, significant military operations, or for personal military service. Eligibility criteria for CE&S medals are based on a Service member's degree of personal risk (e.g., proximity to the enemy, service in a combat zone, imminent threat of hostilities), degree of personal hardship (deployment to a designated AOE<sup>7</sup>), participation in designated military operations, and personal service during specified periods. Campaign medals recognize those Service members deployed for combat operations to areas in close proximity to the enemy, who are subject to a high degree of personal danger, and are enduring the hardship of deployment to a combat AOE. In contrast, award criteria for other service medals, such as the NDSM (National Defense Service Medal), may only require military service during designated periods.<sup>8</sup>

There are three categories of DoD CE&S medals. Table 1 below shows the categorization of current DoD CE&S medals.

(1) Category 1 — Campaign and Expeditionary Medals. Campaign medals recognize participation in large-scale and/or long-duration combat operations. Expeditionary medals recognize participation in small-scale and/or short-duration combat operations, or military operations where there is an imminent threat of hostilities. Transition from an expeditionary medal to a designated campaign medal is authorized when military expeditions escalate from small-scale and/or short-duration to large-scale and/or long-duration conflicts. Campaign and expeditionary medals are associated with the highest level of personal risk and hardship. Eligibility is contingent upon deployment or assignment to a designated AOEto participate in, or directly support, a designated military campaign or expedition.

See Glossary for definition of "AOE".

<sup>&</sup>lt;sup>8</sup> <u>Department of Defense Manual</u>. Number 1348.33, Volume 2 (November 23, 2010, incorporating Change 2, May 15, 2015), Enclosure 3, ¶1(a), p. 17, accessed 4-9-16 at <a href="http://www.dtic.mil/whs/directives/corres/pdf/134833vol2.pdf">http://www.dtic.mil/whs/directives/corres/pdf/134833vol2.pdf</a>.

- (2) Category 2 Deployed Service Medals. Eligibility is contingent upon deployment or assignment to a designated AOE to participate in, or directly support, a designated military operation where there is no foreign armed opposition or imminent threat of hostile action.
- (3) Category 3 Personal Service Medals. Eligibility is contingent upon personal service through individual merit, direct participation in a DoD approved military activity, undertaking, event or operation, or for service during a specified period.

Table 1. DoD CE&S Medal Categories (Note 1)9

Category 1	Category 2	Category 3
Campaign & expeditionary	Deployed Service	Personal Service
Afghanistan Campaign Medal	Antarctic Service Medal	Prisoner of War Medal
Southwest Asia Service Medal	Korean Defense Service Medal	National Defense Service Medal
(Note 2)		
Armed Forces Expeditionary Medal	Global War on Terrorism (GWOT)	Military Outstanding Volunteer
	Expeditionary Medal (Note 2)	Service Medal
Iraq Campaign Medal	Armed Forces Service Medal	Humanitarian Service Medal
Vietnam Service Medal (Note 2)	GWOT Service Medal	
Kosovo Campaign Medal	Armed Forces Reserve Medal	

- 1 Each Military Department may also have its own Service Awards (e.g., Navy Expeditionary Medal, Marine Corps Expeditionary Medal, Air Force Good Conduct Medal, Army Good Conduct Medal). See each Military Department's specific award guidance for information on Military Department specific Service awards.
- 2 Prior to the establishment of comprehensive DoD CE&S medal policy contained in this Volume, the naming conventions for DoD CE&S medals were inconsistent. As a result, the names of several existing DoD CE&S medals do not match the category to which they are assigned. For example, the Vietnam Service Medal is actually a campaign medal even though it is not called the Vietnam campaign medal.

Even though the GWOT Expeditionary Medal is listed as a Category 2 medal, the Award Criteria and Eligibility for the Global War on Terrorism (GWOT) Expeditionary Medal states that the service member must have been permanently assigned or detailed to a unit that participated in a designated GWOT-EM operation, for 30 consecutive days or 60 non-consecutive days and must have deployed abroad for a designated GWOT-EM approved operation. The list of approved GWOT-EM eligible operations and associated inclusive dates is included in the Appendix.

#### APPLICATION:

- 1.) Determine whether the applicant has received an honorable discharge or certificate of satisfactory service. The DD-214, Line 23 describes the type of separation from the Armed Services.
- 2.) Determine the dates of active duty. The DD-214, Line 12 (a) indicates the date entered into service and Line 12(b) indicates the separation date.
- 3.) If the dates of service match any of the periods listed in NRS 361.090(1)(a), the veteran qualifies for the exemption, so long as at least 90 continuous days were served on active duty.
- 4.) If the dates of service do not match any of the periods listed in NRS 361.090(1)(a), determine whether the veteran served on active duty during the Gulf War, pursuant to NRS 361.090(1)(b), which

<sup>&</sup>lt;sup>9</sup> <u>Department of Defense Manual</u>. Number 1348.33, Volume 2 (November 23, 2010, incorporating Change 2, May 15, 2015), p. 18, accessed 4-9-16 at http://www.dtic.mil/whs/directives/corres/pdf/134833vol2.pdf

references Public Law 102-1, a joint resolution of the 102<sup>nd</sup> Congress, cited as "Authorization for Use of Military Force Against Iraq Resolution."

- 5.) Based on the intention of the Legislature to limit the grant of exemption, and also AGO 99-28, a veteran's service during the time the Gulf War was prosecuted must have a causal relationship to the Gulf War. In other words, if the veteran's service was not directly in support of the Gulf War and was not in the Gulf War theater of operations as defined by the Department of Defense, the veteran would not be eligible for the exemption.
- 6.) One way for the veteran to prove the causal relationship with the Gulf War is to present a Southwest Asia Service Medal (SWASM) as proof of active duty service in connection with the Gulf War. According to the DoD Manual, individuals authorized for the SWASM award must have served in support of Operations DESERT SHIELD, DESERT STORM, PROVIDE COMFORT, or the Cease Fire Campaign in the Persian Gulf, Red Sea, Gulf of Oman, a portion of the Arabian Sea, and land areas in Iraq, Kuwait, Saudi Arabia, Oman, Bahrain, Qatar, and the United Arab Emirates. The veteran could have also served in Israel, Egypt, Turkey, Syria, and Jordan directly supporting combat operations. The SWASM is not authorized for award to those Service members who performed home service during the Gulf War, such as support personnel in the United States. See the approved campaigns list and inclusive dates associated with the SWASM in the Appendix.
- 7.) If the veteran does not present the SWASM, he will have to produce copies of other medal citations, a medal issued by one of the branches of the armed forces, orders, or other documentation showing his or her service had a causal relationship with the Gulf War. It should be noted that a medal such as the NDSM is not definitive of active duty service with a causal relationship with the Gulf War. This is so because "the NDSM is awarded to anyone who serves on active duty in the U.S. Military during the authorized time periods. For service in the Gulf War and GWOT [Global War on Terror], it is also authorized for Reserve Component members provided they are military reservists in good standing. This implies that a reservist must be in a drill status and also be participating in regular annual training. The NDSM is further authorized to students at the service academies." The NDSM is generally a Personal Service Medal reflecting honorable active service during the time period, but does not reflect service with a specific conflict.
- 8.) A third way to qualify for the exemption if the dates of service do not match the list in NRS 361.090(1)(a) or if service was not in connection with the Gulf War pursuant to NRS 361.090(1)(b), is service in connection with a campaign or expedition for which a medal has been authorized, regardless of the number of days served. A list of campaign and expeditionary medals from the Office of the Under Secretary for Personnel and Readiness may be found in the Appendix.
- 9.) As noted in the DoD Manual and discussed above, medals for campaigns and expeditions have significantly different qualifications than do Category 2, Deployed Service or Category 3, Personal Service, medals. Generally, in order to qualify under NRS 361.090(1)(c), the medal must be a Category 1, Campaign or Expeditionary Medal. The NDSM and other Category 2 and 3 medals do not necessarily show the causal relationship to a specific conflict that is necessary as discussed above. The only Category 2 medal qualifying for purposes of the exemption is the Global War on Terrorism Expeditionary Medal, if the service person served in an approved GWOT-EM eligible operation. See Appendix.

For example, the Prisoner of War ("PWM") medal is authorized for any person, who, while serving in any capacity with the U.S. Armed Forces, was taken prisoner and held captive after April 5, 1917. The PWM shall be issued to U.S. military members and other personnel serving in any capacity with the U.S. Armed Forces, who were taken prisoner and held captive (1) while engaged in an action against an enemy of the United States; (2) while engaged in military operations involving conflict with an

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Department of Defense Manual. Number 1348.33, Volume 2 (November 23, 2010, incorporating Change 2, May 15, 2015), Enclosure 3, ¶14 p. 59, accessed 4-9-16 at <a href="http://www.dtic.mil/whs/directives/corres/pdf/134833vol2.pdf">http://www.dtic.mil/whs/directives/corres/pdf/134833vol2.pdf</a>

opposing foreign force; or (3) while serving with friendly forces engaged in an armed conflict against an opposing armed force in which the United States is not a belligerent party." Unless the citation specifies a conflict consistent with the Gulf War or campaign or expedition medal, the PWM alone is not sufficient to show eligibility. The same is true of other Personal Service medals because the medal can be earned by non-military personnel or non-active duty personnel and for service not directly related to the Gulf War, campaign, or expedition. Such medals will have to be accompanied by additional documentation or have a specific reference within the citation to a campaign or expedition to show the service was in connection with a specific conflict. See definition of Service Medals in Glossary.

10.) Other medals which do not necessarily show a causal relationship to a specific conflict include the Defense Distinguished Service Medal, Defense Superior Service Medal, Defense Meritorious Service Medal, Joint Service Commendation medal, Joint Service Achievement Medal, and the Joint Meritorious Unit Award. In addition, Unit Commendations issued by one of the Military Departments generally do not show the relationship to a specific conflict. The citation for the medal must be specific to the Gulf War or a conflict for which a campaign or expedition medal was issued.

#### **GLOSSARY**

(From DoD Manual, Number 1348.33)

**AOE means "Area of Eligibility".** The designated geographic area, including the airspace above, where U.S. Service members have specifically deployed to participate in a designated U.S. Military operation. Designated land areas include adjacent waters, out to 12 nautical miles, and air space above these waters.

**Campaign medal.** A subcategory of DoD CE&S medals, campaign medals are used to recognize active participation in a war or significant military combat operation, of long duration and significant scope. Award is limited to those who have physically participated in the campaign from within the actual area of operations. Historically, all of the following factors are present before a campaign medal is created: (1) A declared war, state of emergency, or legislative resolution; (2) The presence of sustained hostilities by an opposing force within a defined geographic area; and (3) The assumption of significant risk (proximity to the enemy), personal hardship, or extended family separation by the Service member.

**DoD Service Awards.** CE&S medals authorized by statute, E.O., or the Secretary of Defense that are common to all the Military Departments.

**Expeditionary medal.** A subcategory of DoD CE&S medals, used to recognize direct participation: 1) in military operations against an armed opposing force; or 2) in limited hostilities against an opposing force; or 3) in military operations where Service members are exposed to the imminent threat of hostilities. Award is limited to those who have physically participated in the military expedition from within the area of operations. Expeditionary operations are typically shorter in duration and more limited in scope than operations that qualify for creation of campaign medals.

**Individual performance award.** A military decoration that is bestowed on an individual for valor, heroism, outstanding achievement, or meritorious service. Synonymous with personal award.

**Performance award.** A non-valorous award presented to individuals in recognition of their performance, outstanding achievement, or meritorious service (e.g., MSM, Commendation Medal).

**Personal performance award.** A military decoration that is bestowed on an individual for valor, heroism, outstanding achievement, or meritorious service. Synonymous with individual performance award.

**Service medal**. A subcategory of DoD CE&S medals, Service medals denote: 1) Participation in military operations that does not involve conflict with an armed enemy; or, 2) Military service meeting specific criteria (e.g., honorable service while a prisoner of war). Prolonged military presence. Peacekeeping and humanitarian relief are examples of military actions that warrant consideration for a Service medal.

# **Appendix**

## <u>AFGHANISTAN CAMPAIGN MEDAL – APPROVED CAMPAIGN PHASES</u>

Campaign Phase	Inclusive Dates
Liberation of Afghanistan	Sep 11, 2001 – Nov 30, 2001
Consolidation I	Dec 1, 2001 – Sep 30, 2006
Consolidation II	Oct 1, 2006 – Nov 30, 2009
Consolidation III	Dec 1, 2009 – Jun 30, 2011
Transition I	Jul 1, 2011 – Dec 31, 2014
Transition II (Note 1)	Jan 1, 2015 – to a date to be determined

Note 1: For Operation FREEDOM's SENTINEL pursuant to USD(P&R) memorandum dated February 13, 2015, titled, "Afghanistan Campaign Medal – Operation FREEDOM's SENTINEL and Transition II Campaign Phase."

### Armed Forces Expeditionary Medal (AFEM) – AUTHORIZED OPERATIONS

The table below lists designated U.S. military operations that have been approved for award of the AFEM. The Military Departments are responsible for determining individual eligibility for approved AFEM operations and approved designated areas of eligibility. Please refer individual eligibility questions to your respective Military Department.

Location	Operation(s)	Inclusive Dates
Lebanon		1 Jul 1958 - 1 Nov 1958
Vietnam (General Service)		1 Jul 1958 - 3 Jul 1965
Taiwan Straits		23 Aug 1958 - 1 Jan 1959
Quemoy and Matsu Islands		23 Aug 1958 - 1 Jun 1963
Congo		14 Jul 1960 - 1 Sep 1962
Laos		19 Apr 1961 - 7 Oct 1962
Berlin		14 Aug 1961 - 1 Jun 1963
Cuba		24 Oct 1962 - 1 Jun 1963
Congo		23 Nov 1964 - 27 Nov 1964
Dominican Republic		28 Apr 1965 - 21 Sep 1966
Korea <sup>1</sup>		1 Oct 1966 - 30 Jun 1974
Thailand	Cambodia Support Operations	29 Mar 1973 - 15 Aug 1973
Cambodia	Vietnam Support Operations	29 Mar 1973 - 15 Aug 1973
Cambodia	EAGLE PULL – Evacuation	11 Apr 1975 - 13 Apr 1975
Vietnam	FREQUENT WIND – Evacuation <sup>2</sup>	29 Apr 1975 - 30 Apr 1975
Mayaguez		15-May-1975
El Salvador		1 Jan 1981 - 1 Feb 1992
Lebanon		1 Jun 1983 - 1 Dec 1987
Grenada Operation	URGENT FURY	23 Oct 1983 - 21 Nov 1983
Libya	EL DORADO CANYON	12 Apr 1986 - 17 Apr 1986
Persian Gulf	EARNEST WILL	24 Jul 1987 - 1 Aug 1990
Panama	JUST CAUSE	20 Dec 1989 - 31 Jan 1990
Somalia	RESTORE HOPE, and UNITED SHIELD	5 Dec 1992 - 31 Mar 1995
Haiti	UPHOLD DEMOCRACY	16 Sep 1994 - 31 Mar 1995
Bosnia-Herzegovina & Croatia <sup>3</sup>	JOINT ENDEAVOR	1 Jun 1992 - 19 Dec 1996
Southwest Asia	VIGILANT SENTINEL	1 Dec 1995 - 15 Feb 1997
Southwest Asia	Maritime Intercept Operation	1 Dec 1995 - 18 Mar 2003
Southwest Asia	SOUTHERN WATCH	1 Dec 1995 - 18 Mar 2003
Bosnia – Herzegovina & Croatia <sup>3</sup>	JOINT GUARD	20 Dec 1996 - 20 Jun 1998

Location	Operation(s)	Inclusive Dates
Southwest Asia	NORTHERN WATCH	1 Jan 1997 - 18 Mar 2003
Bosnia-Herzegovina & Croatia	JOINT FORGE	21 Jun 1998 – 2 Dec 2004
Southwest Asia	DESERT FOX	11 Nov 1998 - 22 Dec 1998
Southwest Asia	DESERT THUNDER	16 Dec 1998 - 22 Dec 1998
Southwest Asia	DESERT SPRING	31 Dec 1998 - 18 Mar 2003
Haiti	SECURE TOMORROW	29 Feb 2004 - 15 Jun 2004
Former Republic of Yugoslavia <sup>4</sup>	JOINT GUARDIAN, and NATO Headquarters in Sarajevo	1 Jan 2014 - TBD

- 1. Also eligible for the Korean Defense Service Medal as an exception to DoD policy.
- 2. May exchanged the AFEM for the Vietnam Service Medal pursuant to Section 542, Public Law 107-314.
- 3. Members awarded the Armed Forces Service Medal (AFSM) for qualifying service in Bosnia-Herzegovina and Croatia are authorized both the AFSM and AFEM pursuant to Section 572, Public Law 105-85 in accordance with Secretary of Defense guidance approved on February 24,1999.
- 4. The Kosovo Campaign Medal transitioned to the AFEM effective 1 Jan 2014; hence, start date for award of the AFEM does not coincide with the start date of Operation JOINT GUARDIAN.

## <u>IRAQI CAMPAIGN MEDAL – APPROVED CAMPAIGN PHASES</u>

The approved campaign phases for the ICM.

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Campaign Phases	Inclusive Dates	
Liberation of Iraq	Mar 19, 2003 – May 1, 2003	
Transition of Iraq	May 2, 2003 – Jun 28, 2004	
Iraqi Governance	Jun 29, 2004 – Dec 15, 2005	
National Resolution	Dec 16, 2005 – Jan 9, 2007	
Iraqi Surge	Jan 10, 2007 – Dec 31, 2008	
Iraqi Sovereignty	Jan 1, 2009 – Aug 31, 2010	
New Dawn	Sep 1, 2010 – Dec 31, 2011	

#### KOSOVO CAMPAING MEDAL (KCM) – AUTHORIZED KOSOVO OPERATIONS

The authorized Kosovo Operations and tasks forces eligible for the KCM. Service Members must still meet AOE and other requirements listed in paragraph 12.c.(1).

Operation(s) / Task Force	Inclusive Dates
ALLIED FORCE	Mar 24, 1999 – Jun 10, 1999
NOBLE ANVIL	Mar 24, 1999 – Jul 20, 1999
Task Force Saber	Mar 31, 1999 – Jul 8, 1999
Task Force Hunter	Apr 1, 1999 – Nov 1, 1999
SUSTAIN HOPE / SHINING HOPE	Apr 4, 1999 – Jul 10, 1999
ALLIED HARBOUR	Apr 4, 1999 – Sep 1, 1999
Task Force Hawk	Apr 5, 1999 – Jun 24, 1999
JOINT GUARDIAN <sup>1</sup>	Jun 11, 1999 – 31 Dec 2013
Task Force Falcon	Jun 11, 1999 – 31 Dec 2013

Note 1: Effective January 1, 2014, award of the KCM for Operation JOINT GUARDIAN transitioned to award of the Armed Forces Expeditionary Medal.

## KCM – APPROVED CAMPAIGNS

The approved campaigns for the KCM.

CAMPAIGN	Inclusive Dates
Kosovo Air Campaign	Mar 24, 1999 – Jun 10, 1999
Kosovo Defense Campaign	Jun 11, 1999 – 31 Dec 2013

## SOUTWEST ASIA SERVICE MEDAL (SWASM) – APPROVED CAMPAIGNS

The approved campaigns for the SWASM.

Campaign	Inclusive Dates
Defense of Saudi Arabia (DESERT SHIELD)	Aug 2, 1990 – Jan 16, 1991
Liberation and Defense of Kuwait (DESERT STORM)	Jan 17, 1991 – Apr 11, 1991
Southwest Asia Cease-Fire Campaign	Apr 12, 1991 – Nov 30, 1995
Operation PROVIDE COMFORT	Jun 1, 1992 – Nov 30, 1995

## GLOBAL WAR ON TERRORISM EXPEDITIONARY MEDAL

## APPROVED OPERATIONS

Operation	Inclusive Dates
ENDURING FREEDOM (OEF)	Sep 11, 2001 – TBD
IRAQI FREEDOM (OIF)	Mar 19, 2003 – Aug 31, 2010
NOMAD SHADOW (ONS)	Nov 5, 2007 – TBD
NEW DAWN (OND)	Sep 1, 2010 – Dec 31, 2011
INHERENT RESOLVE (OIR)	Jun 15, 2014 – TBD
FREEDOM'S SENTINEL (OFS)	Jan 1, 2015 – TBD

## GLOBAL WAR ON TERRORISM EXPEDITIONARY (GWOT-E) MEDAL APPROVED AREAS OF ELIGIBILITY (AOE)

## OPERATION ENDURING FREEDOM (OEF), OPERATION IRAQI FREEDOM (OIF), OPERATION NEW DAWN (OND), and OPERATION FREEDOM'S SENTINEL (OFS)

<b>Location</b> (Includes the land area, airspace, and waters of)	Operation(s)	Date Approved (Note 1 & 2)
Afghanistan (Note 3)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Algeria	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Arabian Sea (north of 10° North latitude and west of 68° East longitude)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Azerbaijan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Dec 1, 2006
Bab El Mandeb	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Bahrain	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Bosnia-Herzegovina	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Bulgaria (Bourgas)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Burkina Faso	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Oct 8, 2008
Chad	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Colombia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, July 14, 2005
Crete	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Cyprus	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Diego Garcia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Djibouti	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Egypt	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Eritrea	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Ethiopia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Georgia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Guantanamo Bay, Cuba	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, July 14, 2005
Gulf of Aden	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Gulf of Aqaba	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Gulf of Oman	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Gulf of Suez	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Hungary	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005

<b>Location</b> (Includes the land area, airspace, and waters of)	Operation(s)	Date Approved (Note 1 & 2)
Iran	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Iraq (Note 4)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Israel	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Jordan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Kazakhstan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Kenya	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Kosovo (Note 5)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Kuwait	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Kyrgyzstan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Lebanon	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Mali	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Mauritania	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Mediterranean Sea ("boarding and searching" vessel operations)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Mediterranean Sea (east of 28° East longitude)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Morocco	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Oct 8, 2008
Niger	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Nigeria	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Dec 1, 2006
Oman	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Pakistan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Persian Gulf	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Philippines	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Qatar	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Red Sea	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Romania (Constanta)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Saudi Arabia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Senegal	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Dec 1, 2006
Sierra Leone	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Dec 1, 2006
Somalia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Strait of Hormuz	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Suez Canal	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Syria	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004

<b>Location</b> (Includes the land area, airspace, and waters of)	Operation(s)	Date Approved (Note 1 & 2)
Tajikistan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Tanzania	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Dec 1, 2006
Tunisia	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Dec 1, 2006
Turkey	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
Turkey (east of 35° east longitude)	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Turkmenistan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Uganda	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Mar 21, 2005
United Arab Emirates	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Uzbekistan	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004
Yemen	OEF/OIF/OND/OFS	PDUSD(P&R) Memo, Feb 13, 2004

- 1. USD(P&R) memorandum, *Operation* NEW DAWN *Revised Campaign, Expeditionary, and Service Medal Policy*, September 1, 2010, authorized award of the GWOT-E Medal for OND. It established the AOE for OND as the same AOE previously used for OIF.
- 2. USD(P&R) memorandum, *Global War on Terrorism Expeditionary and Service Medals Operation* FREEDOM'S SENTINEL, March 11, 2015, authorized award of the GWOT-E Medal for OFS. It established the AOE for OFS as that of OEF.
- 3. Service members who served or are serving in the Afghanistan Campaign Medal (ACM) area of eligibility (AOE) are not eligible to receive the GWOT-E for service in the ACM AOE during the period of May 1, 2005, to a date to be determined.
- 4. Service members who served in the Iraq Campaign Medal (ICM) area of eligibility (AOE) are not eligible to receive the GWOT-E for service in the ICM AOE during the period of April 30, 2005 to December 31, 2011.
- 5. Only for specified GWOT operations NOT associated with operations in the Former Republic of Yugoslavia that qualify for award of the Armed Forces Expeditionary Medal, or that qualified for award of the Kosovo Campaign Medal.

#### OPERATION NOMAD SHADOW (ONS)

<b>Location</b> (Includes the land area, airspace, and waters of)	Operation(s)	Date Approved
Turkey	ONS	PDUSD(P&R) Memo, Oct 8, 2008
Northern Iraq (north of 36° North latitude) <sup>1</sup>	ONS	PDUSD(P&R) Memo, Oct 8, 2008

## OPERATION INHERENT RESOLVE (OIR)

<b>Location</b> (Includes the land area, airspace, and waters of)	Operation(s)	Date Approved (note 6)
Bahrain	OIR	USD(P&R) Memo, Oct 31, 2014
Cyprus	OIR	USD(P&R) Memo, Oct 31, 2014
Egypt	OIR	USD(P&R) Memo, Oct 31, 2014
Iran	OIR	USD(P&R) Memo, Oct 31, 2014
Iraq	OIR	USD(P&R) Memo, Oct 31, 2014
Israel	OIR	USD(P&R) Memo, Oct 31, 2014
Jordan	OIR	USD(P&R) Memo, Oct 31, 2014
Kuwait	OIR	USD(P&R) Memo, Oct 31, 2014
Lebanon	OIR	USD(P&R) Memo, Oct 31, 2014
Mediterranean Sea (east of 25° Longitude)	OIR	USD(P&R) Memo, Oct 31, 2014
Qatar	OIR	USD(P&R) Memo, Oct 31, 2014
Persian Gulf	OIR	USD(P&R) Memo, Oct 31, 2014
Red Sea	OIR	USD(P&R) Memo, Oct 31, 2014
Saudi Arabia	OIR	USD(P&R) Memo, Oct 31, 2014
Syria	OIR	USD(P&R) Memo, Oct 31, 2014
Turkey	OIR	USD(P&R) Memo, Oct 31, 2014
United Arab Emirates	OIR	USD(P&R) Memo, Oct 31, 2014

<sup>6.</sup> USD(P&R) memo, "Global War on Terrorism Expeditionary Medal – Approval of Award for Operation INHERENT RESOLVE and Associated Areas of Eligibility," October 31, 2014, authorized award of the GWOT-EM for OIR.