



KAISERSLAUTERN LEGAL INFORMER

“We Tackle Taxes!”

by Steve Smith

The 21st Theater Support Command's motto is **“First in Support,”** and nowhere is that more true than when it comes to providing legal services. Kaiserslautern was one of only two law centers in Europe last year to win both the Army Chief of Staff Award for Excellence in Legal Assistance and The Judge Advocate General's Award for Excellence in Claims Support [the other double winner was 21st TSC's Northern Law Center in Mons, Belgium].

The most valuable legal service we offer is free tax assistance. Last year 21st TSC's tax assistance centers saved military taxpayers more than \$1.3 million in commercial tax preparer fees, and generated over \$13.5 million in tax refunds.

What does that mean to you? It means ID card holders do not have to shell out their hard-earned dollars to pay someone else to prepare their taxes, or to buy commercial software to prepare their own. We do it all for free. We prepare and electronically file both federal and state tax returns. We also amend tax returns, and prepare returns for prior tax

years, an important benefit for those who are re-deploying and did not get around to filing for 2004 yet.

If you have a large tax bill, we can help you enter into an installment agreement to pay those taxes to the US Treasury on a monthly basis. If you have received a notice from the IRS, we can help you answer the mail. If you never received your refund, we can help track it down. If your refund was applied to a debt your spouse owes the Government, we can get your fair share of the refund back.

21st TSC operates two tax assistance centers in the Kaiserslautern Military Community:

The **Kleber Tax Assistance Center** is co-located with the Kaiserslautern Legal Services Center in Building 3210 on Kleber Kaserne, just across from the Shopette and Pick-Up Point. It is open all year round. Opening hours are Monday thru Friday, 0830 to 1800. Telephone: DSN 483-7688 or civilian

0631-411-7688.

The **Landstuhl Tax Assistance Center** has moved to a larger, freshly-renovated ground floor location for the 2006 tax season. It is in Building 3701, which is located near the back exit gate to Landstuhl Regional Medical Center [the building also houses the VAT office, a laundrette, and the education center]. It will be open through 15 June. Opening hours are Monday thru Friday, 0830-1700. Telephone: DSN 486-6334 or civilian 06371-86-6334.

Each tax center prepares tax returns on both a walk-in and appointment basis. Walk-ins are encouraged. Appointments are normally only required if you have a complicated return involving rental property, sale of stock, foreign tax issues, or multiple state returns. Appointments are booked one week at a time. Call early Monday morning if you need an appointment, or walk in any day of the week. The earlier in the day you walk in, the better



Staff Judge Advocate COL Scott Arnold presents the FY 2004 TJAG Award for Excellence in Claims Support to Ms. Karin Jordan and CPT Javier Rivera.

The Kaiserslautern Legal Assistance Center proudly welcomes our Chief Paralegal Non-Commissioned Officer, MSG Vittorio Desouza, and our new claims clerk, Ms. Josephine Arguelles.



*United States Army
Judge Advocate
General's Corps
America's Oldest
Law Firm*

“WE TACKLE TAXES!” (CONTINUED)

your chances of being seen that day.

Bring the items listed in the box below with you to the tax center. Take advantage of this valuable free benefit. Remember, when it comes to providing free income tax assistance, 21st TSC is ***“First in Support!”***



The 21st TSC OSJA's tax team is trained and ready to serve you!

What to Bring to the Tax Center:

- ID card, and all W-2 forms, 1099 forms, and 1098 forms
- Social Security Number cards for spouse & dependents
- Copies of last year's federal and state returns (if available)
- Blank check or bank card bearing both the routing and account numbers of your checking or savings account
- If filing jointly, bring your spouse with you, or bring a general power of attorney, or a special power of attorney for filing tax returns
- If filing with a spouse who has no social security number, bring spouse's Individual Taxpayer Identification Number (ITIN); if spouse has no ITIN, we can help you file Form W-7 to obtain one.

Protective Gear Reimbursement Program

by Jim Wiley

Pursuant to Public Law 108-375 § 351, the U.S. Army has established a procedure to reimburse qualifying current and former Soldiers who purchased body armor and certain other protective, health and safety equipment for use in Operations Noble Eagle, Enduring Freedom or Iraqi Freedom. Purchases made between September

2001 and April 1, 2006, may be eligible for reimbursement, as long as Soldiers have proper documentation and the specific equipment is on the Pentagon's list of accepted items.

The link provided at the end of this article will indicate not only if you qualify, but also provide a link to the form to make the request.

If you still have questions, then please contact the Kaiserslautern Legal Services Center's Claims Office (483-8414) or Legal Assistance Office (483-8848).

This article is based in part on information obtained from JAGCNET.

[Protective Gear Reimbursement Program](#)



21st TSC Staff Judge Advocate COL Scott Arnold presents CPT Jocelyn Doehling with the FY 2004 Army Chief of Staff's Award for Excellence in Legal Assistance.

Army Seeks Officers for the Funded Legal Education

by LTC Daria Wollschlaeger

The Office of The Judge Advocate General (OTJAG) is now accepting applications for the Army's Funded Legal Education Program. Under this program, the Army projects sending up to 25 active duty commissioned Army officers to law school at government expense if funding permits. Selected officers will attend law school beginning the Fall of 2007 and will remain on active duty while attending law school.

Interested officers should review Chapter 14, AR 27-1 (The Judge Ad-

vocate General's Funded Legal Education Program) to determine their eligibility. This program is open to commissioned Army officers in the rank of second lieutenant through captain. Applicants must have at least two but not more than six years of total active Federal service at the time legal training begins. Eligibility is governed by statute (10 U.S.C. 2004) and is non-waivable.

Eligible Army officers interested in applying should immediately register for the earliest offering of the Law School Admission Test. Applicants must send their request through

command channels, to include the officer's branch manager at AHRC, with a copy furnished to the Office of The Judge Advocate General, ATTN: DAJA-PT (Ms. Yvonne Caron), 1777 North Kent Street, Rosslyn, VA 22209-2194, to be received before 1 November 2006. Submission of the application well in advance of the deadline is advised.

Interested officers should contact LTC Wollschlaeger at the 21st TSC Office of the Staff Judge Advocate, DSN 484-8747, for further information.

STATES WITHOUT PERSONAL INCOME TAXES...

Alaska
Florida
Nevada
South Dakota
Texas
Washington
Wyoming

STATES THAT TAX INTEREST & DIVIDENDS ONLY...

New Hampshire
Tennessee

STATES THAT DO NOT TAX YOU IF YOU MET A "3-PART TEST"

New York
New Jersey
Pennsylvania
Connecticut
West Virginia
Oregon
Missouri

For assistance with state taxes please call the tax centers at DSN 483-7688 or 486-6334.

EARLY RETURN OF DEPENDENTS

BY JIM WILEY

Being accompanied by your command-sponsored family members during a tour in Germany is a usually a tremendous benefit to the soldier and the command. However, sometimes the command may direct that a Soldier's family members be returned to the continental United States (CONUS) well before the normal PCS or ETS date of their sponsor. It is important that the Soldier and their family understand that Command Sponsorship is a privilege, not a right. A commander may use

what is commonly referred to as an Early Return of Dependents (ERD) to return the family member to the United States. Situations that warrant an ERD include those where the continued presence of the family member is embarrassing to the U.S. Government, is prejudicial to the order, morale, and discipline in the command, or where the family member's safety can no longer be ensured. ERD orders are normally requested through a commander in situations where family members have committed

misconduct or where force protection requires action. ERD is governed by paragraph Part J, U5900(B), JFTR and USAREUR Regulation 27-9.

If you are considering requesting that your command ERD a family member or may be receiving a command directed ERD, the legal assistance office may be able to answer questions you have about the process.

If you have specific questions please call us at DSN 483-8848.

SERVICEMEMBERS CIVIL RELIEF ACT

By CPT Desiree Helmick

In 2003 and 2004 the Servicemembers Civil Relief Act (formerly the Soldiers' and Sailors' Civil Relief Act) was completely revised to reflect and incorporate many years of judicial interpretation and developments in American life since 1940.

One of the many changes to the SCRA relates to administrative hearings. Previously a servicemember's right to stay court proceedings was limited to civil or criminal matters and did not include administrative hearings. The new Act requires a court or *administrative hearing* (emphasis added) to grant at least a 90-day stay at the request of the servicemember. The judge or hearing official can grant additional stays; however, if a court denies a request for an additional stay, the court must appoint counsel to represent the servicemember. It should be noted here that the Act **does not** specify who would be responsible for the attorney's fees when the court is required to appoint an attorney for the servicemember. Presumably the servicemember will be responsible for payment of attorney fees in that event.

The new Act clarifies the rules on the 6% interest rate cap on pre-service/pre-deployment loans and obligations. The Act now specifies that interest in excess of 6% per year must be forgiven. Under the old Act it was not specified as to what should happen to the excess interest, thus allowing some lenders to argue that the excess interest was merely deferred and not forgiven. The new Act also requires servicemembers to request the interest rate reduction in writing and to provide a copy of her/his orders with the request.

The new Act modifies eviction protections for servicemembers. Servicemembers and their family members are protected from eviction for premises for which the monthly rent does not exceed \$2534 (for 2005). The servicemember or dependent must submit a request to the court for protection under the SCRA. If the

court finds that the servicemember's military duties materially affected his/her ability to pay the rent in a timely manner, the judge may order a stay or postpone eviction proceedings for up to 90 days or make any other "just" order. This feature of the SCRA does not apply OCONUS.

The new Act extends the right of servicemembers and their dependents to terminate real property leases pursuant to permanent change of station (PCS) orders or deployment orders of at least 90 days. This eliminates the need for military termination clauses in CONUS leases. This does NOT apply OCONUS. **Servicemembers and their dependents stationed overseas still need to have the military termination clauses in their off-post housing contracts.**

The 2004 amendments relating to real property leases made it clear that the termination of a joint lease by a servicemember terminates the obligation of any dependent of that servicemember under the lease. The Act also requires that any waiver of SCRA benefits be in a separate written document with at least 12 point font. Thus a lease that contains a waiver of SCRA rights will not be a valid waiver of the right to terminate the lease.

The Act added a new provision allowing termination of automobile leases. Pre-service automobile leases may be cancelled if the servicemember receives orders to active duty for a period of 180 days or more. Active duty servicemembers may terminate automobile leases if the servicemember receives PCS orders to a location outside the continental United States or deployment orders for a period of 180 days or more. Automobile leases may be terminated if the servicemember is PCSing between a CONUS location and Alaska or Hawaii.

A provision was added to the Act preventing states from increasing the tax bracket of a nonmilitary spouse who earned income in the state by adding in the service-

members military income for the limited purpose of determining the non-military spouse's tax bracket. This practice often has had the effect of increasing the military family's tax burden. With the new provision states are now prohibited from adding in the servicemember's income.

Contact your local Legal Assistance Office with any questions relating to the SCRA or other legal matters.

This article is based on an excerpt from "FROM COUNSEL," distributed by The Judge Advocate General's Legal Center and School through the Kaiserslautern Legal Services Center's Legal Assistance Office, located in Building 3210, Kleber Kaserne. You may contact us at DSN 483-8848 for information on this and other legal assistance questions



CPT Jose Cora (and son Lucas) accept, on behalf of the Kaiserslautern Legal Services Center, the FY 2003 Army Chief of Staff Award for Excellence in Legal Assistance from the Staff Judge Advocate, COL Scott Arnold.

“I already paid that bill!”

By Joerg Modellmog

Do you ever feel like you are having to pay a bill again that you (believed) you already paid before?

In Germany, if you are faced with a bill and there is no dispute as to the underlying contract, the consumer will have to prove he or she already paid the bill and, therefore, the debt no longer exists. The law puts the burden of proof on the consumer.

If you fail to prove your payment, you risk having to pay that debt a second time. Consequently, it is very important to keep receipts (and preferably to staple them to the creditor's bill). All documents should be stored where you can find them easily, *e.g.*, in a box, labeled “German receipts of [calendar year].”

How long do you need to keep receipts? The ordinary Statue of Limitations (SoL), the time when a claim

can no longer be pursued for reasons of untimeliness, is 3 FULL calendar years (§ 195 BGB, German Civil Code, Bürgerliches Gesetzbuch). Note, it is no longer considered a full calendar year if you pay a bill on January 2nd although the holiday prevents you from paying it on the 1st of January. Consequently, it is important to understand that the year in which you pay the bill will never count towards the 3 FULL calendar years. Therefore, you may be faced with a bill three years and 264 days after you actually paid it. Fortunately, this seldom happens – but it happens.

Again, the best way to prevent any difficulties and to counter any claims, is simply to save your receipts, *e.g.* in a box. Label the box “German receipts of 2006, to be destroyed after December 31, 2009” (Remember 2006, does not count and, therefore, it's 2007, 2008, 2009). Come January 2007,

start a new box (to be destroyed after December 31, 2010).

Do not throw away the box with the receipts once you are about to PCS if the 3-year SoL has not yet run out. Too often it is at that PCS time or even thereafter, that it suddenly becomes unclear to the creditor whether his bill has been paid or not. Maybe someone forgot to enter a payment in the creditor's computer.

Germans are generally very good record keepers for the aforementioned reasons. If you do it like they do, you will find yourself on the safe side. If you are faced with having to pay a bill twice, please bring the bill and your receipt box with you to the Legal Assistance office, after calling for an appointment at DSN 483-8848 or Commercial 0631-411-8848.

Established in 1775 by George Washington, the Judge Advocate General's (JAG) Corps is the oldest law firm in the nation.

IF YOU OWE MONEY TO THE IRS FOR TAX YEAR 2005, FILE AND PAY BEFORE APRIL 17, 2006 TO AVOID INTEREST AND PENALTIES.

PACKING and CLAIMS TIPS

Provided by the 21st TSC Kaiserslautern Legal Services Center Claims Office

So you are moving...again! Do you remember your last move? Did everything you shipped arrive in perfect condition: nothing broken, bent, scratched, or missing? Well, the tips on the following two pages can help you make sure that if any damage occurs during this move, you can get proper, prompt payment

at your new duty station!

These tips are designed to make your moving and claims process as trouble free as possible. They are broken down into the four critical stages of your move: before the movers arrive, while the movers are at your place packing your goods, while the movers

are at your new place unpacking your goods, and then the filing of your claim at your new duty station.

The following two pages are general guidance. If you have specific questions please call us at DSN 483-8414.



PACKING and CLAIMS TIPSProvided by the 21st TSC Kaiserslautern Legal Services Center Claims Office**STAGE 1: BEFORE THE MOVERS ARRIVE**

Inventory all items being shipped: record make, model, serial number, damage, when you purchased the item, purchase price, etc...

Collect all receipts of items shipped – do not pack the receipts!

Photograph items in their normal place (like living room sets, stereo/TV, desks, beds...)

Put original boxes near the items to be shipped (incl. original foam inserts) so the movers can pack the items in those boxes

If you bought a "local" antique or specialty item, have it appraised here in Germany before shipping it (for an antique cuckoo-clock, an appraiser in Ohio will probably not be as accurate as one in Germany)

Time spent now will save you much time and money later!

STAGE 2: YOUR PLACE, THE DAY OF PACKING

Have the movers listed all expensive items separately on the inventory (do not accept "kitchen items" when they pack Waterford crystal and bone china)

Check the inventory you compiled against the mover's inventory before signing theirs.

Call the quality control/transportation office, if you have disagreements with the movers.

**STAGE 3: YOUR PLACE, THE DAY OF UNPACKING**

Don't let the movers unpack without supervision (takes longer, but need to protect yourself)

Note all damage on the DD Form 1840 that you see right away. Later discovered damage gets listed on the back of DD Form 1840 (the "Pink Form")

Call the quality control/transportation office if the movers give you a hard time

Don't throw any broken items away because the claims office might need to inspect your damaged items

Keep boxes that are damaged or have holes that may suggest that the damage was caused during shipment

STAGE 4: FILING A CLAIM AT YOUR NEW DUTY STATION

For claims that involve overseas household goods (HHG), you need to file your 1840/1840R within 70 days from the date of delivery. For other claims the filing deadline can be significantly less. Call if you have questions as to what type of claim you have.

Do not wait to file your HHG and HB 1840/1840R together! You may miss the 70 day deadline on the first delivery's claim!

Don't have any items repaired prior to the Claims Office's inspection

Do not miss the 2 year from date of delivery deadline for filing your claim. You will be missing out on your chance to have the military reimburse you for damage!

PACKING and CLAIMS TIPS (continued)

Lastly, the following hints are designed to make life easier for you, your family, and the moving companies you deal with.

Have a friend with you to ease the burdens of moving, like looking after your children, supervising the movers in more than one room at a time, etc...

Have a camera (video or still) and take pictures of damaged goods, or poor handling of your belongings by the movers

**Have snacks and drinks available for the movers
(remember, they are human too!)**

**Remember that you cannot claim items used in a business
or held for resale!**



When you buy any item over \$75 dollars, keep the receipt!

Hand carry your inventory, receipts, and pictures of your goods (do not ship them as they might get lost in shipment!)

Purchase extra insurance from your household goods insurer for expensive items (like computers, fine china, antiques...). Most insurance plans only cover loss or theft, not damage as a result of a government move; extra insurance might pay you more!

Remember, you have only 70 days from the date of delivery to file the 1840 at the claims office! Do not wait to file your HHG and HB claims together!

Hopefully, by following some of the advice above, your move will go smoothly, and if, unfortunately, you have damage to your shipped belongings, your dealings with the Claims Office will go smoothly!

**COURTESY OF THE KAISERSLAUTERN LEGAL SERVICES CENTER'S CLAIMS
OFFICE (483-8414)**

SOLDIER CITIZENSHIP PROGRAM—RECENT CHANGES

by CPT Desiree Helmick

Recent changes in the Soldier Citizenship Program have made it significantly easier for non-citizen Soldiers to obtain US citizenship. Normally citizenship requires five years as a Lawful Permanent Resident; however, there are several important exceptions for US military personnel.

Section 328 of the Immigration and Naturalization Act (INA) allows applicants to apply if they have three years of honorable military service. The 2004 Defense Authorization Act reduced this period to one year of honorable. Additionally, physical presence and continuous residency in the US are no longer required.

Section 329 of the INA now allows applicants to apply after 1 day of honorable military service during periods of qualifying military hostilities. Service after 11 September 2001 has been designated as qualifying service for the purposes of Section 329.

The 2004 Defense Authorization Act also contained a number of provisions that enhanced the Soldier Citizenship application process. Section 329 was extended to members of the National

Guard; previously only service in Title 10 status qualified NG members for Section 329 eligibility. Section 329 has been extended to members of the "Selected Reserve of the Ready Reserve" thus including members of the National Guard who are in a TPU, IMA or AGR position, whether in a Title 10 or Title 32 status.

The 2004 Defense Authorization Act also eliminated all Soldier citizenship application fees as of 01 October 2004. Department of the Army has assigned responsibility for the Soldier Citizenship program to the Human Resources Command (HRC). HRC has a useful guide to the citizenship process located at: <https://www.hrc.army.mil/site/active/tagd/pssd/ins.htm>

Personnel Services Battalions or installation Military Personnel Divisions have responsibility for reviewing applications for accuracy and completeness. The BN or BCT S-1, PSB, PSC, MPD or MILPO must verify the application and service data and complete the back side of Form N-426. The BN or BCT S-1, PSB, PSC, MPD, or MILPO will authenticate the Soldier's service data and after the information is vali-

dated, sign and apply the official seal to the N-426. Then, the documentation will be faxed or mailed to the appropriate regional office for processing. Thus, it is essential that the Soldier work closely with their S-1, PSB, PSC or MILPRO early on in the application process to ensure all requirements are met.

Citizenship interviews, oaths and ceremonies will be available at "United States embassies, consulates, and as practicable, United States military installations overseas."

Contact your local Legal Assistance Office and S-1 for further information on the Soldier Citizenship Program.

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If you know a law student who might be interested in working with the SJA Office as a summer intern please link to

http://www.goarmy.com/jag/summer_intern_program.jsp



You can obtain the U.S. Citizenship and Immigration Service's "A Guide to Naturalization" pamphlet free of charge at <http://uscis.gov/graphics/services/natz/English.pdf>

4 Great Legal Websites

WWW.21TSC.ARMY.MIL/AERJA/DEFAULT.HTM

WWW.JAGCNET.ARMY.MIL

WWW.IRS.GOV

HTTP://USCIS.GOV/GRAPHICS/INDEX.HTM

**21ST TSC KAISERSLAUTERN
LEGAL SERVICES CENTER**

**Building 3210
Kleber Kaserne**

PHONE NUMBERS

Legal Assistance 483-8848

Claims 483-8414

Administrative Law 484-7450

Military Justice 484-7414

Trial Defense Service 483-8165

WE'RE ON THE WEB

[WWW.21TSC.ARMY.MIL/
AERJA/DEFAULT.HTM](http://WWW.21TSC.ARMY.MIL/AERJA/DEFAULT.HTM)

**DO YOU WANT TO KNOW MORE
ABOUT THE JAG CORPS?**

[HTTP://WWW.21TSC.ARMY.MIL/
AERJA/HISTORY/HISTORY2.HTM](http://WWW.21TSC.ARMY.MIL/AERJA/HISTORY/HISTORY2.HTM)

We are sometimes asked for a surefire way to avoid legal entanglements. The best advice is to live The Seven Army Values. It is amazing how these seven ideas can act as a moral compass that can steer you clear of most legal problems and out of harm's way.

Loyalty

Bear true faith and allegiance to the U.S. Constitution, the Army, and other soldiers. Be loyal to the nation and its heritage.

Duty

Fulfill your obligations. Accept responsibility for your own actions and those entrusted to your care. Find opportunities to improve yourself for the good of the group.

Respect

Rely upon the golden rule. How we consider others reflects upon each of us, both personally and as a professional organization.

Selfless Service

Put the welfare of the nation, the Army, and your subordinates before your own. Selfless service leads to organizational teamwork and encompasses discipline, self-control, and faith in the system.

Honor

Live up to all the Army values

Integrity

Do what is right, legally and morally. Be willing to do what is right even when no one is looking. It is our "moral compass," an inner voice.

Personal Courage

Our ability to face fear, danger, or adversity, both physical and moral courage.

Directions to Kleber Kaserne. From Vogelweh, Ramstein or Landstuhl take the A6 direction Mannheim. On your right you will see a large store named Möbel Martin. Make sure you are in the right lane as you will see a Military Exit/Ausfahrt. Take the military exit. You will come to a T-junction. Turn right and drive downhill until you reach the stop light. Turn right and proceed straight until the next set of lights. Turn left and you will be in front of Kleber. Follow the perimeter until you find an open gate. Once you are on the post, park in the Shoppette parking lot, Bldg 3210 is directly across the street.

