



21ST TSC LEGAL INFORMER



WINTER 2025-2026

Tax Year 2025 Income Tax Returns

By Scott McDonald, Chief of Client Services

There have been a number of recent changes in U.S. income tax laws. Since by policy, Army Legal Assistance Offices no longer provide tax filing assistance, it is important for military service members, DoD Civilians, and retirees, to start planning early for the upcoming tax season.

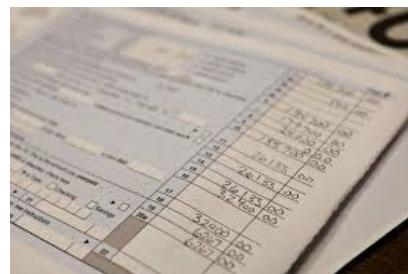
Changes in Legislation. The recently passed “One Big Beautiful Bill” permanently extended some provisions from the 2017 Tax Cuts and Jobs Act. This means, with some minor exceptions, that with stabilized individual tax rates and standard deductions your tax situation this year may look very similar to last year. However, under this bill free tax filing services may go away as early as December 31, 2025 (see below).

Max Out Contributions. If you need to reduce your taxable income in order to reduce your tax liability, consider contributing to a traditional IRA. The current maximum contribution is set to \$7,000 (\$8,000 if you are 50 or older). Maximum contributions to a 401(k) or 403(b) can similarly serve to reduce your taxable income and generate savings on your taxes. If you expect to have higher income when you are retired, and do not need to lower your taxable income this year, consider maxing out a Roth IRA.

Maximize Deductions and Credits. Tax credits directly reduce the amount of taxes you owe. If you have children, you may qualify for a tax credit of up to \$2,000 per child. If you have student loans, the interest you pay can reduce the taxes you owe by up to \$2,500.

Income Exclusions. Some earned income may be excluded from your federal income. For example, servicemembers, as well as some civilian employees or contractors, who served in a combat zone during this tax year will be able to exclude some or all of their combat income from taxation. In some situations, this may also put the Earned Income Tax Credit (EITC) within reach of the filer, and result in a larger refund. Disabled veterans have their disability pay excluded from their annual income. An additional refund may be available to disabled veterans who received a lump sum disability severance payment, or an increase in their disability percentage rating during the filing year. For more information, review IRS Publication 525.

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The 21st TSC Legal Informer is the newsletter of the 21st Theater Sustainment Command (TSC) Office of the Staff Judge Advocate.

Our mission is to provide outstanding legal support to Soldiers, Civilian Employees and Family Members assigned to or supported by the 21st TSC. Our headquarters is located in Kaiserslautern, Germany. We have branch offices in Kaiserslautern, Sembach and Baumholder, Germany, Mons, Belgium, Brunssum, the Netherlands and Camp Bondsteel, Kosovo.

Copies of this and previous newsletters may be found at: https://armyeitaas.sharepoint-mil.us/sites/21TSC_SJA.

2025 Income Tax Returns (continued)

Uniform Expenses. The One Big Beautiful Bill permanently suspended employee expense write-offs. While in the past, servicemembers could deduct unreimbursed expenses for military uniforms and their upkeep, this is no longer possible on federal tax returns going forward.

Use the IRS Tax Withholding Estimator. A large tax return at the end of the tax year means that the federal government held your money without interest, denying you the ability to have it grow in an investment instrument. A large tax debt is an unfortunate surprise none of us wants at the end of the tax year. Ideally, you want to be as close to even as possible when it comes to your tax liability. If you have not yet used the IRS Tax Withholding Estimator (<https://www.irs.gov/individuals/tax-withholding-estimator>), there is no time like the present to adjust your withholdings to more closely break even.

Filing Services. In addition to paid tax preparation filing services, for now a number of free filing services can still be located on IRS.gov. These services include IRS Free File (for income under \$84,000), IRS Direct File (for income under \$200,000), and MilTax, offered through Military OneSource. MilTax also provides live support 24/7 to both CONUS and OCONUS locations. Depending on your income level, commercial tax preparation services, such as Turbo Tax and H&R Block, may also be available for no or low cost. While most active duty taxpayers outside the U.S. will file uncomplicated state and federal tax returns, taxpayers with non-U.S. income can take advantage of exclusions, credits, or treaty based positions to reduce their tax burden or double-taxation effects.

Filing Deadlines. IRS tax returns for Tax Year 2025 are due April 15, 2026. Overseas taxpayers can file as late as June 15, 2026, without penalty, but must pay taxes due by April 15 to avoid interest and penalty.



Military personnel, DoD civilians, and retirees have many issues to consider this 2025 tax season. Leveraging military-specific benefits, retirement account contributions, available credits, and free services like MilTax are key to a sound and stress free approach to filing.

Rheinland Pfalz Public Transport Weapons Ban

As reported in our Spring 2025 newsletter, a new German law prohibits carrying knives on long-distance passenger trains as well as all train stations and bus stops and terminals. A similar law was passed in the German state of Rheinland Pfalz that imposes a similar ban on LOCAL public transportation, including regional trains, buses and street cars. The new law went into effect at the end of November 2025.



The new law applies to all weapons, but the primary focus is knives. Authorities will be conducting checks and fines of up to EUR 10,000 are possible for violations. There are some exceptions, such as newly purchased kitchen knives that one would transport home from the store, or craftsmen who use knives as tools.

The Perils of Posting on Social Media

U.S. Service Members and civilian employees are not prohibited from establishing and maintaining personal social media accounts. However, they must ensure their personal social media activity complies with Federal laws, regulations, and agency-specific policies.

Personal social media activity must not imply official endorsement or create the perception of official Department of War (DoW) or Army communication. The account must be clearly identifiable as personal. Identifying one's official title or position in the biographical section of a social media account is generally permissible. However, personal social media accounts should avoid use of official titles, symbols, or insignia in a manner that could imply DoW, or Army endorsement of personal content. Avoid misrepresenting yourself as an official DoW spokesperson on your personal account.

The content of social media activity posted or shared must not violate applicable law or policy. Relevant examples of prohibited activity include partisan political activity that violates the Hatch Act; harassing behavior directed at a DoD or Army employee that violates harassment prevention policies; or conduct which adversely affects the employee's or a coworker's job performance, the agency's trust and confidence in the employee, or the agency's mission. Soldiers and their Families are personally responsible for all content they publish on social networking sites, blogs, and other websites.

Social media activity by U.S. civilian employees conducted off-duty and on a personal device may warrant disciplinary action, in certain circumstances. Commanders and supervisors may take an adverse action against a civilian employee "for such cause as will promote the efficiency of the service." Disciplinary action involving off-duty misconduct may be appropriate if a "nexus" exists between the employee's misconduct and the efficiency of the service. "Nexus" is a connection between the misconduct and the negative impact that misconduct has on the agency's mission or operations. Nexus may be found if the misconduct is directly related to the employee's duties and responsibilities or the employment relationship itself.

Even stricter rules apply to U.S. uniformed service members. Soldiers using social media must abide by the Uniform Code of Military Justice (UCMJ) at all times, even when off duty. Article 88 of the UMCJ prohibits commissioned officers from making scornful comments against a number of elected officials in the presence of others. It does not matter whether the words are used in an official or private capacity, or whether the words are true or false. The only limitation is that personnel should not be charged for opinions given during a purely private conversation. All uniformed service members are prohibited from social media posts that contain provoking speech by Article 117 of the UCMJ. Social media posts that contain indecent language may violate Article 134 of the UCMJ. Social media posts that contain language that is not treating a person with dignity and respect may violate Article 92, failure to follow a lawful regulation, as a violation of Army Regulation 600-20 for online misconduct. Commenting, posting and linking to material that violates the UCMJ or basic rules of Soldier conduct are prohibited, along with talking negatively about supervisors or releasing sensitive information like information about killed in action or the death of a service member before the next of kin is notified.



The Perils of Posting (continued)

Political activities of uniformed service members are regulated by Department of Defense (DoD) Directive 1344.10. DoD Instruction 5400.17 prohibits Soldiers from engaging in political activity on their personal social media while in the federal workplace or while on-duty, including teleworking. Like the Hatch Act, both these policies prohibit uniformed members from engaging in many political activities. Active duty personnel may not engage in partisan political activities and all military personnel should avoid the inference that their political activities imply or appear to imply DoD sponsorship, approval, or endorsement of a political candidate, campaign, or cause. Members on active duty may not campaign for a partisan candidate, engage in partisan fundraising activities or serve as an officer of a partisan club. Active duty members may, however, express their personal opinions on political candidates and issues.

The limitations for both U.S. civilian employees and uniformed military personnel are heightened when they are stationed overseas. The NATO Status of Forces Agreement requires U.S. civilian employees and uniformed military personnel to “abstain from . . . any political activity” in the country they are stationed in. While primarily designed to prevent U.S. military personnel from interfering in host nation politics, it can also cover social media political posts that are broadcast to members of the host nation public.

Army in Europe and Africa Regulation 600-1 also contains prohibitions relevant to social media posts. Among other things it prohibits U.S. Forces personnel in Europe from taking part in political meetings and public demonstrations in a foreign country and from participating in extremist organizations or engaging in prohibited extremist activities. This includes participation in organizations and activities that promote supremacist causes; advocate racial, gender, or ethnic hatred or intolerance; advocate, create, or engage in illegal discrimination based on race, color, sex, religion, or national origin; advocate the use of or use force, violence, or unlawful means to deprive individuals of their rights under the U.S. Constitution, the laws of the United States, or the laws of the host nation; or advocate the overthrow of the U.S. or host-nation Government. Such participation can include activity on social media. This regulation is punitive, which means that violations can lead to discipline for both service members and civilian employees.



Everyone should follow the simple rule called “Think, Type, Post”. “Think” about what the message is being communicated and who could potentially view it. “Type” messages that are consistent with U.S. Army values. “Post” if the message demonstrates dignity and respect for self and others.

If you have specific questions relating to your use of social media, you should contact your local legal office. You can also visit U.S. Army’s Social Media Guide at <https://www.army.mil/socialmedia/>.

Vignettes (Toll Stickers) in Europe

By Pete Masterton, Chief International Law

American personnel who travel in Europe need to be familiar with the requirement to purchase a special toll sticker (called a “vignette”). The vignette is required to travel on the highways of a number of countries, including Austria, Bulgaria, the Czech Republic, Hungary, Moldova, Romania, Slovakia, Slovenia and Switzerland. Failure to purchase the vignette in advance can result in hefty fines if you are caught.

In most countries where they are required, the vignette consists of a small, colored sticker affixed to a vehicle windshield. However, in Bulgaria, the Czech Republic, Hungary, Moldova, Romania, Slovakia and Slovenia these stickers have been superseded by electronic vignettes. In most countries where vignettes are required, they must only be purchased for the use of motorways and expressways. However, in Moldova vignettes are required for the use of any road, in Romania they are required for all state roads except in municipalities and in Bulgaria are required for the use of most lower-class roads. In the Czech Republic electronic vignettes are required when driving on the highways or expressways. They are available online and locally, and the license plate number is registered upon purchase. They are available as a 1-day, 10-day, monthly, or annual vignettes.

In Austria, you can buy a vignette good for ten days. Currently, the ten-day sticker for a passenger car costs 12.40 Euros (roughly 14.50 US dollars). You can purchase an Austrian vignette at gas stations, tobacco stores and motorway rest stops near the border before reaching Austria. Alternatively, you can purchase an Austrian digital vignette. Unlike the analogue vignette, the digital version is tied to your license plate. More information is available at <https://www.asfinag.at/toll/vignette/>.

A Swiss motorway vignette for a passenger car costs 40 Swiss Francs (roughly equivalent to 50 US dollars). The Swiss vignette is valid for a calendar year, regardless of when you purchase it. You may use it for 14 months: from December 1 of the previous year to January 31 of the next year. Vignettes can be purchased at the Swiss border or online at via.admin.ch.

Vignettes are constructed in such a way that detaching and reattaching them is impossible without destruction, ensuring that they cannot be used on more than one vehicle. You must affix the vignette to the inside of the windshield of your vehicle in the spot designated in the instructions.



Vignettes in Switzerland



Austrian Vignette



Vignette Road Sign
In Hungary

The requirement to purchase a vignette also applies to rental vehicles used to travel on official duty in these countries. This includes rental vehicles which accompany a U.S. vehicle convoy. While tactical military vehicles in a convoy may be exempted from the requirement to purchase a vignette, civilian and rental vehicles accompanying the convoy generally are NOT. Official duty travel will, of course, also require a diplomatic clearance obtained through the appropriate U.S. Embassy.

Report of Foreign Bank Accounts

The deadline for filing a Report of Foreign Bank and Financial Accounts (FBAR) with the Department of Treasury is April 15, 2026. FBAR filing is required for U.S. persons who had over \$10,000 in non-U.S. bank accounts (combined and converted to dollars) on any day during 2025.



The FBAR deadline coincides with the filing deadline for federal income taxes. However, the FBAR is NOT filed with your taxes and is NOT sent to the Internal Revenue Service. The

FBAR is filed with a separate agency within the Department of Treasury, the Financial Crimes Enforcement Network (FinCEN). Filing is completed online using FinCEN Form 114. More information is available at the IRS web site: <https://www.irs.gov/businesses/small-businesses-self-employed/report-of-foreign-bank-and-financial-accounts-fbar>.

On-post credit unions and the Community Bank are not considered foreign banks for FBAR purposes. Host nation bank accounts, such as accounts at a Volksbank or Sparkasse, are considered foreign accounts and must be reported on an FBAR if the threshold mentioned above is met. Whether the account produced taxable income has no effect on whether the account must be reported for FBAR purposes.

There are civil and criminal penalties for failing to file a required FBAR. Non-filers have options to become FBAR compliant, and can contact an Army legal assistance office for more information about FBAR filing requirements.

The FBAR is independent of your foreign bank's obligation to report your account balance under Foreign Account Tax Compliance Act rules. The FBAR merely allows the U.S. government to ensure you are reporting the same numbers your foreign bank reported.



21st TSC Legal Offices

Main OSJA, Kaiserslautern, Panzer Kaserne, Bldg. 3004 (third floor)
Administrative Law: DSN 523-0463
Criminal Law: DSN 523-0488
(Civilian: +49-0611-143-523-XXXX)

Kaiserslautern Legal Services Center, Kleber Kaserne, Bldg. 3210
Legal Assistance, Claims, Special Victim Counsel: DSN 523-4330
International Law: DSN 523-4333/4317
Trial Defense Service DSN 523-4329/0229
(Civilian: +49-611-143-523-XXXX)

Office of Special Trial Counsel (Kaiserslautern)
Kleber Kaserne, Bldg. 3224
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Baumholder Law Center
Smith Barracks, Bldg. 8680
Legal Assistance: DSN 531-2445
(Civilian: +49-611-143-531-2455)

Northern Law Center
SHAPE (Mons, Belgium), Bldg. 318
Legal Assistance: DSN 597-7668
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Netherlands Law Center
USAG Benelux-Brunssum, Bldg 8
Legal Assistance: DSN 597-4182
(Civilian: +31-45-534-0182)

Kosovo Law Center
Camp Bondsteel, Bldg 1330C
Legal Assistance: DSN 637-1801
(Civilian: +383-38-774-1801)

Grand Opening—Sembach Law Center



The 21st OSJA hosted the grand opening of the Sembach Law Center on 2 October 2025. LTC Eric Rudie is pictured offering opening remarks. The Sembach Law Center is located in building 151 on Sembach Kaserne and offers a variety of legal services. You can make an appointment to obtain legal assistance by calling DSN 523-0639 (civilian: +49-143-523-0639)

KAISERSLAUTERN LEGAL SERVICES CENTER (KLSC) LEGAL ASSISTANCE OFFICE

Appointments, Hours, and Location: Appointments may be requested directly on the KLSC website by either by Googling “Kaiserslautern Legal Services Center” or following this link: <https://home.army.mil/rheinland-pfalz/usag-rheinland-pfalz/all-services/legal-services-center-kaiserslautern>. The office is located in building 3210 on Kleber Kaserne. The most up to date hours of operation and pinpoint location of the office are located on the KLSC Google maps page, also found by entering “Kaiserslautern Legal Services Center” in your maps app or on the web.

Self-Help and Informational Handouts: A vast amount of helpful information and handouts are located on the above KLSC website. These handouts cover a large array of topic areas from claims, family law, estate planning and German law issues.

