



# 21ST TSC LEGAL INFORMER



WINTER 2019-2020

## Army Tax Assistance Changing

by Mark Christensen

As the Army continues to transition on many levels, the focus on tax return preparation has changed from the full-service tax centers many Army installations have offered in the past, to on-line tax preparation services available to military members, as well as self-preparation products and services available to retirees, and civilian employees stationed overseas.



Historically, tax centers in USAREUR have been staffed by special duty Soldiers (borrowed military manpower). As the Army focuses more and more on maintaining combat readiness, the trade-offs inherent in tasking Soldiers to work outside of their military occupational specialties (MOS) for extended periods of time are hard to justify in light of the wide-spread availability of tax preparation software. This is especially true following the recent simplification of many aspects of the Internal Revenue Code by the Tax Cuts and Jobs Act.

As a result, the Army will not operate a full service tax center in the Kaiserslautern Military Community during the upcoming 2020 tax filing season. Taxpayers are reminded that filing a complete and accurate tax return is the responsibility of the taxpayer. You are encouraged to take stock of your situation and decide the best path for you. Individuals eligible for Army Legal Assistance remain eligible for tax assistance, however the tax assistance will not include preparation and filing of state and federal tax returns.

There are multiple commercial options available for filing state and federal tax returns. Programs can be purchased for self-preparation, or taxpayers can pay commercial preparers to prepare and file their return. Taxpayers should assess their own abilities to self-prepare a return, the complexity of their tax situation, the cost associated with the purchase of tax preparation software or services, and their willingness to manage any complex situations. Taxpayers should contact their local Army Legal Assistance Office for more information about tax filing obligations, due dates, specific information about overseas tax situations.

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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 Baumholder and Stuttgart, Germany, Mons, Belgium, Schinnen, the Netherlands and Camp Bondsteel, Kosovo.

Copies of this and previous newsletters may be found at: <https://intra-net.eur.army.mil/21tsc/sja/SitePages/Home.aspx>

## Army Tax Assistance Changing (continued)

Taxpayers who feel they are able to self-prepare their return can use the following IRS website: <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>. Taxpayers with income below \$66,000 who require commonly used forms can use this site to prepare and e-file their IRS and state tax return. The website says that state return preparation and e-file is free, but some fees may apply. Taxpayers with income over \$66,000 who know how to prepare a tax return can use the same website to prepare and submit their IRS return. The IRS does not offer a state tax return option for taxpayers with income over \$66,000.



Active duty military members can use the free tax preparation and filing service offered by Military One Source at <https://www.militaryonesource.mil/>. Military One Source has tax consultants available to answer questions. Most active duty military members can use this state and federal tax filing resource without extensive tax knowledge.

TurboTax Military offers a free state and federal tax return preparation and filing service for active duty military E-1 through E-5 at their website: <https://turbotax.intuit.com/personal-taxes/online/military-edition.jsp>. TaxSlayer offers free federal tax filing for active duty military (state returns may cost a fee) at their website: <https://www.taxslayer.com/products/taxslayer-military>.

## Report of Foreign Bank and Financial Accounts

The deadline for filing Report of Foreign Bank and Financial Accounts (FBAR) with the Department of Treasury is April 15, 2020. If you had over \$10,000 in a foreign bank account (or accounts, in the aggregate) at any time during 2019, you must file a FBAR by the deadline.

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. Instead, it is filed with a separate agency within the Department of Treasury, the Financial Crimes Enforcement Network (FinCEN). This must be done 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, but Postbank and Sparkasse accounts are. There are criminal penalties for not filling a FBAR. If you should have been filing FBARs in the past and failed to, you should make an appointment to see an attorney at your local legal office.

## Electric Scooters in Germany

by Johanna Scheffler

Operating an e-scooter in Germany can be both exciting and challenging. You are not required to have a drivers' license or safety gear, although wearing a helmet is strongly recommended.

The following requirements are mandatory: (1) you must be at least 14 years of age, (2) the scooter itself must have a valid permit (Allgemeine Betriebserlaubnis), and (3) you must have valid insurance for the scooter. In addition, the scooter must be able to maintain a minimum speed of 6 kilometers per hour and have a maximum speed of 20 kilometers per hour. You are only allowed to drive on the street (but not the Autobahn or other limited access roads) or bicycle paths. You are not allowed to operate the scooter on pedestrian sidewalks and pedestrian walkways. You must always drive on the right side of traffic flow and you must use hand signals for turns and stops. When travelling on an e-scooter with a friend, you are not allowed to ride side-by-side: you must operate your scooters in single file. Failure to obey any of the mandatory rules for operating an e-scooter can result in fines up to 70 Euros.

Also, be aware that the laws regarding the consumption of alcohol apply to e-scooters, just as they apply to motor vehicles. If you operate an e-scooter while under the influence of alcohol, you may lose your drivers' license. If you are too young to obtain a drivers' license, you may lose your ability to obtain such a license once you reach the required age.

For additional question regarding the operation and use of e-scooters please contact your local Legal Assistance Office.



## Prohibitions on Political Activity

The Hatch Act of 1939 is a U.S. federal law that prohibits most civilian employees in the executive branch of the federal government from engaging in many forms of political activity. While the Hatch Act does not apply to actively serving members of the uniformed services, such members are subject to Department of Defense Directive 1344.10, which prohibits essentially the same activities covered by the Hatch Act.

Among other things, civilian employees and service members may not use their official authority or influence to interfere with an election or be candidates for public office in partisan elections. In addition they may not engage in political activity while on duty, in a government office, wearing an official uniform or using a government vehicle. This means, for example, that Soldiers and civilian employees may not wear partisan political buttons on duty.



Soldiers and civilian employees are not prohibited from registering to vote, voting, expressing opinions about candidates and issues in their private capacity, contributing money to political organizations and attending political fundraising functions in their private capacity (not in uniform). For specific advice on these prohibitions, contact your local legal office.



## Claims Advice: Keep Your Records

by Noel Van Zandvoort

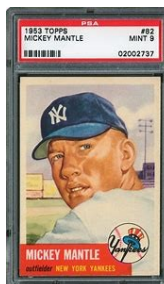
"But my computer really was worth \$4,000! And it was brand new when I shipped it! It's not my fault that the movers stole it! No, I have no receipts. I have no pictures, owner's manuals, or other independent proof of ownership or value. But why isn't my word good enough?"

Unfortunately, we hear such statements from individuals who have received less than what they were entitled to under the military claims system. The answer to their question is in the legal authority that allows us to pay claims of service members and civilian employees.

The Personnel Claims Act authorizes payment for substantiated losses incurred incident to military service or employment. Like an itemized tax deduction or TDY expense, you must be able to substantiate a loss and its value. It is difficult, and sometimes impossible, to substantiate a loss or its value after the loss occurs if you are not prepared. However, there are several easy things you can do to substantiate potential losses and protect yourself before a loss occurs.

Keep receipts of high-value purchases. Retain owner's manuals for appliances and other household items. Make a folder for your home files for receipts and owner's manuals. Take pictures or make a video tape of your property. When receipts are not available, pictures can often show the unique nature of personal property and value.

For extremely valuable items such as jewelry, antiques, and baseball card collections, you may want to obtain an appraisal. The appraisal should reflect the condition and value of the item. Make a detailed personal inventory of all your property. While a personal inventory is not a substitute for other forms of substantiation, it can help you remember what you owned and support your claim.



When you move, do not ship your proof of ownership documents. Hand-carry these important documents. During the move, ensure that the carrier prepares a complete and accurate inventory. The carrier should accurately list high-value items packed and their quantity.

## 21st TSC Legal Offices

### Kaiserslautern

#### Kleber Kaserne, Bldg. 3210

Legal Assistance: DSN 483-8848/6782

Tax Assistance: DSN 483-8848

Claims: DSN 483-8968

International Law: DSN 483-8854/8859

Trial Defense Service: DSN 483-8397

(Civilian: +49-631-411-XXXX)

#### Panzer Kaserne, Bldg. 3004

Administrative Law: DSN 523-0470

Criminal Law: DSN 523-0488

Special Victim Team: 523-0526

(Civilian: +49-0611-143-523-XXXX)

### Baumholder Law Center

#### Smith Barracks, Bldg. 8680

Legal Assistance: DSN 531-2445

Trial Defense Service: DSN 531-2463

(Civilian: +49-611-143-531-XXXX)

### Stuttgart Law Center

#### Kelley Barracks, Bldg. 3312

Legal Assistance: DSN 421-4152

(Civilian: +49-711-729-4152)

### Northern Law Center

#### SHAPE (Mons, Belgium), Bldg. 318

Legal Assistance: DSN 423-4910 or

4868

(Civilian: +32-65-44-4910 or 4868)

### Netherlands Law Center

#### Schinnen, Bldg. 37

Legal Assistance: DSN 360-7688

(Civilian: +31-464-43-7688)

### Kosovo Law Center

#### Camp Bondsteel, Bldg 1330C

Legal Assistance: DSN 781-4575

(Civilian: +383-49-774-628)



## Baumholder Law Center Has Moved



In late October the Baumholder Law Center moved to a new location in building 8680 on HD Smith Barracks. After 35 years in its previous location in building 8222 on the southwest end of post, the law center has now moved to the center of post, behind the post headquarters. The new location is convenient for clients and provides a more professional setting for legal work.

### Directions to New Baumholder Law Center

When you enter the main gate of HD Smith Barracks, stay on the priority road until you reach the big traffic circle at the center of post. Take the first exit (right turn), proceed 75 meters, turn left on Dragoon Circle and you are in front of Building 8680.

