



21ST TSC LEGAL INFORMER



WINTER 2021-2022

Tax Year 2021 Income Tax Returns

By Mark Christensen

In recent years, the focus on tax return preparation has changed from full-service tax centers to on-line self-preparation services available to military members, retirees, and civilian employees stationed overseas. Filing a complete and accurate tax return is the responsibility of the taxpayer. Individuals eligible for Army Legal Assistance remain eligible for tax advice, but we no longer prepare and file state and federal tax returns.

The third Economic Impact Payment (EIP), \$1,400 paid in March, will not be taxable income on the 2021 return. Taxpayers who did not receive the third EIP can claim the Recovery Rebate Credit on their 2021 IRS Form 1040 for the undistributed amount.

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



Taxpayers who feel they are able to prepare their return on their own 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.

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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, Brunssum, 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>

2021 Income Tax Returns (continued)

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.

In past years Turbo Tax Military and TaxSlayer offered free or low-cost tax filing services to some active duty military members. Go to <https://turbotax.intuit.com/personal-taxes/online/military-edition.jsp> or <https://www.taxslayer.com/products/taxslayer-military> for more information.

German Rules for E-Bikes

By Johanna Dunzweiler

E-Bikes are becoming very popular in Europe. If you are one of the many Americans that own an E-Bike, there are special rules that you need to be aware of.

Most E-Bikes sold in Europe are “pedelecs.” A pedelec (from “pedal electric cycle”) is a type of E-Bike where the rider's pedaling is assisted by a small electric motor: the bike does not run unless the operator is pedaling. In Germany there are two forms of pedelecs: normal pedelecs (which can operate up to 25 kilometers per hour) and S-Pedelecs (which can operate at up to 45 kilometers per hour). Both are considered E-Bikes. However, S-Pedelecs fall under the the German Road Traffic Law (“Strassenverkehrsgesetz”), which means that they must be registered much like a motor vehicle. To operate these you have to have a license and insurance. Failure to do so may make you liable to criminal prosecution.

Under German law it is improper to operate a normal pedelec with a blood alcohol content of 1.6 “promille” or greater (this is the same as the legal limit for bicycles). This German unit is equivalent to the American measurement of .166 grams of alcohol per 100 milliliters of blood. The German legal limit for driving S-Pedelecs is the same as that for motor vehicles: .5 promille (equivalent to the American measurement of .052 grams of alcohol per 100 milliliters of blood). By way of comparison, the current standard for driving any vehicle (including a bicycle or pedelec) while intoxicated under the Uniform Code of Military Justice is .08 grams of alcohol per 100 milliliters of blood. Service members are required to comply with whichever limit is lowest: the German limit of .052 for S-Pedelecs or the UCMJ limit of .08 for bicycles and normal pedelecs.

If your pedelec needs maintenance, you are not always allowed to conduct the repair on your own. Certain parts, such as the motor, electronic steering, display and battery (so-called “category 1” parts) can only be replaced with permission from the bike manufacturer and the provider or the system involved. Other parts, such as the frame and the propulsion wheel (category 2 parts) can be replaced with permission from the bike manufacturer. Parts such as the brake pads or the tires (category 3 parts) can be replaced with permission of the manufacturer of the bike or the part. Other less-critical parts such as the pedals (category 4 parts), can be replaced by the owner without any special permission. To make sure which category your repair falls under, contact your local bike shop. If you conduct improper repairs of your pedelec, you may lose your warranty and your insurance coverage. This means that you may be personally liable for damages caused by any improper repairs. If you have questions, contact your local legal assistance office.



Increase in German Speeding Fines

By Holger Blug

As we reported in the Summer and Fall 2020 legal newsletters, the Germans have been considering higher fines for speeding offenses for several years. The new higher fines finally became effective on November 9, 2021. Below is a chart that shows the new higher fines and penalties. The chart on the left shows the new fines for speeding within the limits of a town or city; the chart on the right shows the new fines outside such limits.

IN TOWN					OUTSIDE TOWN				
Exceeded Speed Limit	New standard rate	Old standard rate	Points in the German system	License Suspension	Exceeded Speed Limit	New standard rate	Old standard rate	Points in the German system	License Suspension
up to 10 km/h	30 €*	15 €*	-	-	up to 10 km/h	20 €*	10 €*	-	-
11-15 km/h	50 €*	25 €*	-	-	11-15 km/h	40 €*	20 €*	-	-
16-20 km/h	70 €	35 €*	-	-	16-20 km/h	60 €	30 €*	-	-
21-25 km/h	115 €	80 €	1 point	-	21-25 km/h	100 €	70 €	1 point	-
26-30 km/h	180 €	100 €	1 point	1 month**	26-30 km/h	150 €	80 €	1 point	1 month**
31-40 km/h	260 €	160 €	2 points	1 month	31-40 km/h	200 €	120 €	1 point	1 month**
41-50 km/h	400 €	200 €	2 points	1 month	41-50 km/h	320 €	160 €	2 points	1 month
51-60 km/h	560 €	280 €	2 points	2 months	51-60 km/h	480 €	240 €	2 points	1 month
61-70 km/h	700 €	480 €	2 points	3 months	61-70 km/h	600 €	440 €	2 points	2 month
above 70 km/h	800 €	680 €	2 points	3 months	above 70 km/h	700 €	600 €	2 points	3 months

* Up to 55 Euro can be charged as a warning fee (without the additional €25 administrative fee), but must usually be accepted and paid within one week.

** The offender's license will only be suspended if this is the second offense of driving more than 25 km/h over the speed limit within the past 12 months

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, 2022. If you had over \$10,000 in a foreign bank account (or accounts, in the aggregate) at any time during 2021, 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. However, 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 both civil and criminal penalties for not filling a FBAR. If you should have been filing FBARs in the past and failed to or have questions concerning this issue, you should make an appointment to see an attorney at your local legal office.



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

(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

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 781-4575

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



Legal Outreach



On 14 October 2021 attorneys from the 21st Theater Sustainment Command Office of the Staff Judge Advocate provided briefings on American and international law to thirty-five German attorneys during a German-American Law Association meeting held on Sembach Kaserne. The 21st TSC attorneys who provided briefings, pictured from left to right, are Mr. Joerg Modellmog, Mr. Pete Masterton, Lieutenant Colonel Jeremy Stephens and Captain Erin Smith.

KAISERSLAUTERN LEGAL ASSISTANCE OFFICE

Directions to Kleber Kaserne: From Vogelweh, Ramstein, or Landstuhl take the Autobahn A6 in the direction of Mannheim. On your right you will see a large store called Möbel Martin. Make sure you are in the right lane as you take the Kaiserslautern Ost Ausfahrt (exit). Turn right as you leave the exit ramp and drive downhill until you reach a stop light. Proceed straight ahead at the intersection and follow the priority road as it curves to the right behind the Real store. Enter Kleber Kaserne by the east gate. Turn right after passing the clinic. Drive north until you reach an intersection with 4 stop signs. Bldg. 3210 sits to the left of that intersection. Parking on Kleber Kaserne is difficult—allow a few extra minutes to circulate until you find an open spot. Enter Bldg. 3210 from the door on the east end of the building.

