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Notes From the JAG

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Tax Center News

The partial Federal government shut-down led to the cancellation of the usual Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) training. However, with the support of truly amazing past VITA volunteers, the Spangdahlem Legal Office will still be offering a Tax Center this year. Our small cadre of past volunteers will lead our VITA volunteer training for 2019. The following are the key dates and a summary of services we will still be able to provide:

Kiosk Service

Many customers prefer to prepare their own taxes with just a little bit of help. The Tax Center will offer a self-service kiosk for CAC holders to complete their taxes on their own with an experienced tax preparer standing by to offer guidance and answer questions. The Kiosk Service starts on **5 Feb 19**. The kiosk is a CAC-enabled computer with a link to Military OneSource, which offers a free tax preparation program for service members. However, customers are free to use any tax prep software they prefer. This kiosk service will be on a first-come first-served basis, dependent upon computer availability, and will continue throughout the entire tax season.

If you prefer to use your own computer, but would still like to have a tax preparer nearby in case you have a tax question, we can support you. Just stop by the Tax Center to sign-in. You can use your own personal computer for the self-service option. In fact, it may be easier to use your personal laptop to save your tax files for future use. One thing to keep in mind is the Legal Office does not have Wi-Fi. After you sign-in at the Legal Office, we will take you next door to the USO to use their Wi-Fi. We will have a tax preparer on hand though to answer any questions you might have as you prepare your own taxes.

The self-service option for individuals who want to file their own taxes with the peace of mind that an experienced tax volunteer is available to answer questions.

MILITARY
ONE SOURCE

Tax Center Continued

Dorm Week

We are servicing our dorm residents exclusively from **11-15 Feb 19**. You may schedule your appointments starting on **5 Feb 19**.

Complete Tax Center

The Spangdahlem Tax Center will open **18 Feb 19** and will begin scheduling appointments on **11 Feb 19**. Appointments can be made by calling DSN 452-1040 or commercial 06565 61 1040. Our tax preparation service is open to E-1 – E-9, O-1 to O-4 and dependents. We prioritize E-1 to E-5 and their dependents. While we are not restricting free tax preparation service based on income levels, please note that our limited tax preparation training this year may mean we cannot complete complicated returns. Clients wishing to make an appointment will be asked a series of questions to determine whether the Tax Center can assist in preparing their tax return.

TAX CENTER

Kiosk Opening

5 February

Kiosk tax services will be available throughout the tax season on a walk-in basis for individuals wanting to prepare their own taxes with a little bit of supervision.

Dorm Week

11—15 February

Dorm week is for Dorm Residents. Schedule appointments starting 5 Feb 19.

Tax Center Opening

18 February

The Tax Center will be open to all eligible personnel beginning 18 Feb 19.

Schedule appointments starting **11 Feb 19**. Our season ends **17 Jun 19**.

Eligible to
E-1—E-9 and O-1—O-4
Priority E-5 and below

Contact us at 452-1040
Comm 0656561-1040
Located in Building 125

Tax Center Q and A

Q: When is the deadline to file taxes if I am stationed overseas?

A: Military personnel stationed overseas get an automatic two-month extension to file their taxes. For 2018 taxes, the deadline to file is **17 Jun 19**. However, please be aware that if you owe money, you should still file by the normal April 15, 2019 deadline. If you don't, the IRS will charge a late fee as well as interest on your amount due.

Q: When does the Tax Center open? Where is the Tax Center located?

A: The tax center is scheduled to open on **February 18, 2019**, by appointment only. Prior to the full opening, a self-service kiosk will be available on a walk-in basis. The tax center is located on the first floor of the legal office, Building 125. Building 125 is located across the street from the old Burger King. Appointments can be made by contacting the legal office at DSN **452-1040** or **452-6796**.

Q: Who is eligible for Tax Center services?

A: E-1 to E-9, O-1 to O-4, and their dependents are eligible for tax center services. If you have more than a simple W-2 to file with your taxes, we will need to ensure that we have a tax preparer available who can handle the complexity of your individual return. That may require you to wait slightly longer for an appointment than those with a simple W-2.

Q: Is there any charge for using the Tax Center?

A: There is absolutely no charge if you decide to file your taxes with the tax center, regardless of whether you owe money or are getting a refund.

Q: What do I need to bring with me to my appointment?

A: For your appointment, you will need:

- Last year's tax return
- SSNs for all people on your tax return (including spouse, children, other dependents)
- ITINs for foreign spouse
- All W-2s
- Any documentation of interests, dividends, sale of stock, or income from a second job
- All documentation relating to any rental property you own (including expenses of managing property)
- Bank account information for Direct Deposit (you can split your refund into multiple accounts)
- You, and if you're married, your spouse as well (or Form 2848, *IRS Power of Attorney*)

Q: What state does my spouse file if we file jointly?

A: Section 302 of the Veterans Benefits and Transition Act of 2018 (<https://www.congress.gov/bill/115th-congress/senate-bill/2248/text>) allows for spouses to elect to use the same legal residence as the servicemember during any taxable year of the marriage. This change to the SCRA is effective for tax year 2018, and thus will allow spouses to elect the residence of the servicemember when filing their 2018 tax return, even if the spouse never established physical presence (or had any other connection) in the state where their servicemember has legal residence or domicile.

Q: What if my taxes are very complicated?

A: You may have to wait for a more experienced tax preparer to be available. We may have to turn you away or expect your appointment to be scheduled farther out. If your taxes are so complicated that we do not have a preparer capable of preparing your taxes, we cannot file your taxes for you. In this event, we would recommend a professional service.

Fundraiser Update!

Air Force Instruction (AFI) 36-3101, *Fundraising*, and AFI 34-223, *The Private Organizations (PO) Program*, have both recently received updates which changed the rules on fundraising.

Let's go over a couple of the old fundraising rules that have not changed.

First, remember that the Combined Federal Campaign (CFC) and the Air Force Assistance Fund (AFAF) are held annually and are the only authorized solicitation of Government personnel in the federal workplace on behalf of charitable organizations. The CFC and AFAF are intended to reduce disruptions in the federal workplace by consolidating all approved solicitations into these annual, officially supported campaigns. There is a very limited exception to other fundraising which coincides with the CFC and AFAF, which we'll address below.

Second, outside of the CFC and AFAF, installation commanders or a delegate may approve, on a limited basis, the use of areas outside of the Federal workplace (such as public entrances to base and post exchanges, break rooms, parking lots, etc.) for DoD personnel's purely personal, unofficial volunteer fundraising efforts. These fundraisers can support events such as unit social events, hails & farewells, military balls, DoD school events, etc., as long as the efforts do not imply DoD endorsement.

So what are some of the new fundraising rules?

Well, the first big fundraising change authorizes three fundraisers per quarter versus the old two fundraisers per quarter rule.

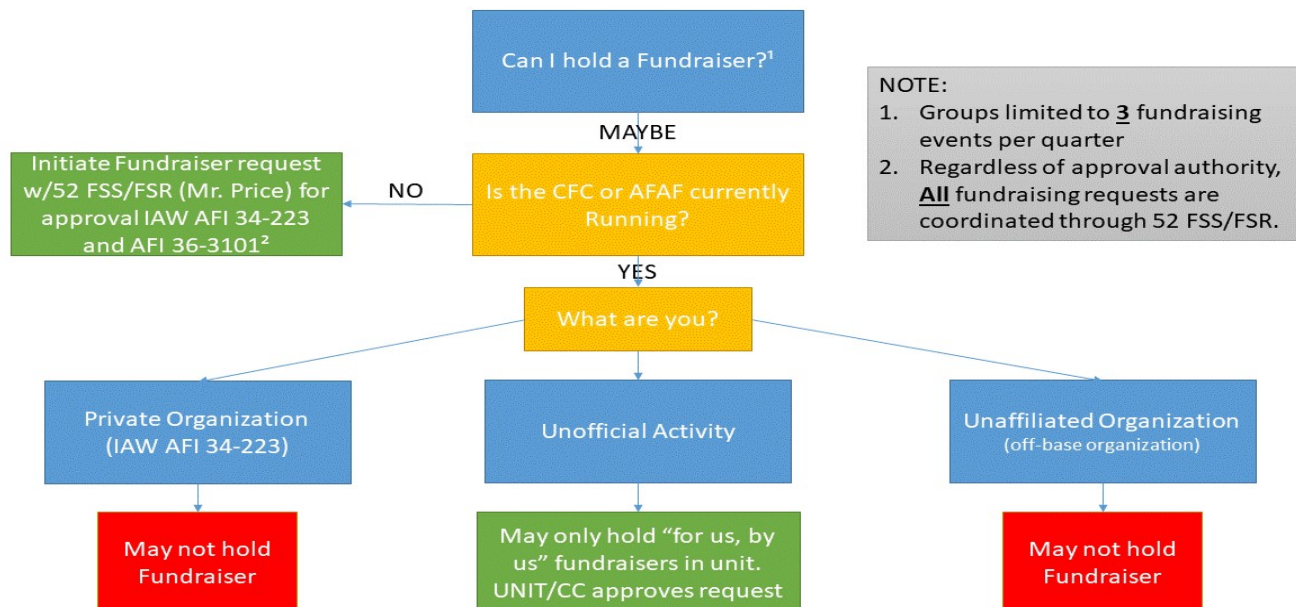
Another change affects other fundraising during the Combined Federal Campaign (CFC) and the Air Force Assistance Fund (AFAF). Under the new rules, POs may not fundraise during either the CFC or the AFAF.

The only fundraising now authorized during the CFC and AFAF are "For Us, By Us" fundraisers conducted by Unofficial Unit Activities (UUA), such as a coffee fund or sunshine fund. These "For Us, By Us" fundraisers should normally be planned and executed to take place primarily where funds collected can come from unit members and their family members. The "For Us, By Us" fundraising is only to collect funds for unofficial unit social events (e.g., hail & farewells, holiday parties, military balls) when funds must be collected and paid in advance to make arrangements for venues, catering, etc. A new fundraising change authorizes unit commanders to approve UUA to fundraise within their unit. Keep in mind though that if your UUA wants to fundraise anywhere else on base outside your unit, the installation commander or his delegate must approve the request.

One final change relates to the requirement that activities whose asset level exceeds \$1,000.00 over a 3-month period must register as a PO. However, a new exception allows a UUA to carry an asset limit of \$1,000.00 for a period not to exceed 6 months, if the substantial majority (75%) of assets will be spent on an upcoming large unit event, such as a holiday party or military ball.

So what if your group formed as a PO because of the fiscal limitations under the old version of the AFI? In that case, you can dissolve your PO pursuant to your current Constitution and Bylaws and reform as an unofficial unit activity as long as your group complies with the new fiscal limits under AFI 34-223.

All fundraising requests, regardless of approval authority, are initiated through Mr. George Price, 52 FSS/FSR, in Building #126. All fundraising requests require a legal review as part of the approval process. Any questions may be addressed to Mr. Price at 452-7849.



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For will worksheets or Powers of Attorney, please visit our website below.

Don't forget to send us or bring in your ticket number!

American Attorneys

Please call for all appointments, including wills.

German Legal Advisor

Appointment Only
Mon-Wed (0900-1100)
Thurs (1300-1600)

Powers of Attorney & Notaries

ALL WALK-INS
Mon-Wed, Fri (0730-1630)
Thurs (0900-1500)

<https://aflegalassistance.law.af.mil>