



KAISERSLAUTERN LEGAL INFORMER

KLEBER TAX TEAM: RAKING IN THE REFUND\$!



IN THIS ISSUE...

- Tax Season News
- A Legal Assistance Attorney Looks Back...
- Gifts to Wounded Warriors
- National Health Care Decisions Day
- Hit & Run Accidents
- Filing a Household Goods Claim
- And much more!

The multi-talented tax team at the Kaiserslautern Legal Services Center includes 21st TSC Tax Program Coordinator Donald Davis, and (left to right) three highly-experienced "e-filers": Leigh Anne Dedrick, Candi Fraire, and Delia Rivera.

by Steve Smith

The Kaiserslautern Tax Assistance Center, located in Room 101 of the Kaiserslautern Legal Services Center, has assembled an all-star tax team for the 2009 filing season, coached by CPT Daniel Curley, KLSC Chief of Legal Assistance.

At quarterback is Donald Davis, 21st TSC's Tax Program Coordinator, who has more than 20 years of tax preparation experience under his belt.

Returning from last tax season are "e-filers" Délia Rivera, who is a Certified Public Accountant, and Candi Fraire, who has 10 years of H&R Block experience. Newcomer Leigh Anne Dedrick also has

impressive tax credentials. She ran the tax program at Hurlburt Field Air Force Base in Florida for the last two years, and has prior tax experience in Izmir and Incirlik, Turkey. Rounding out Kleber's tax team is Tax Center NCOIC SSG Chrystal Drummonds and SPC Cory Troy, a Special Duty Soldier.

To date, this talented team has generated over 1,000 federal and state income tax returns, and more than \$2 million in refunds for KMC taxpayers. This is a big increase over the same period last year.

For more on taxes, see pages 2 and 3. If you haven't taken advantage of our free, world-class tax services yet, please do!



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

Timely Tips for Taxpayers

If you're going to owe, don't just "let it go..."



by CPT Daniel Curley

The 2009 tax season is in full swing. There are some important facts that you should be aware of as a taxpayer.

- The filing deadline for overseas filers is June 15, 2009. However, if you will owe taxes this year, you should pay whatever you owe by April 15, 2009. The IRS has designated April 15 as the payment deadline for those taxpayers who will owe taxes and will start assessing "late payment" penalties and interest on any tax owed to the government after that date. If you are unsure whether or not you will owe tax this year, please consult with a member of the tax center staff—the sooner the better.
- If a service member is deployed, they have three options on how and when to file:
 1. They can choose to file while they are downrange;
 2. They can have their spouse file for them if the spouse has a valid power of attorney; or
 3. They can wait until they return from deployment, at which time they will have 180 days to file plus the number of days they had left to file before they deployed. For example: if a Soldier deployed on March 20, 2009, and had until April 15, 2009, to file a tax return, that Soldier will have 180 days once he or she returns from deployment, plus the 26 days the Soldier still had to file before the April 15 deadline. If the service member has an "combat zone" extension, so does the spouse.
- If you file taxes electronically with our office and are entitled to a refund, it can be directly deposited into your checking or savings account in as little as 7 to 10 days.
- Last year, 21st TSC's tax assistance centers filed over 8,600 income tax returns and saved military taxpayers over 1.1 million dollars in commercial tax preparer fees. Additionally, the tax centers helped military taxpayers obtain over 14 million dollars in tax refunds.
- The tax centers at Kleber Kaserne and Landstuhl are staffed by IRS-trained professionals who will help you electronically file federal and state returns, back tax returns, amended returns, and answer any of your tax questions. In addition, we have tax attorneys on staff to assist you with more complex tax issues.
- The advantages of electronically filing your taxes are numerous. Electronic filing offers faster processing and faster refunds, more accurate returns, better security, and it is the IRS-preferred method.

So why wait? Come on down to your local tax assistance center and get your taxes done for free!

Stop by our tax assistance centers on Kleber Kaserne and at Landstuhl. We provide federal and state tax preparation assistance, electronic filing, and general tax information. Just walk in, or, to set up an appointment, please call:

Kleber (DSN: 483-7688 or CIV: 0631-411-7688)

Landstuhl (DSN: 486-6334 or CIV: 06371-86-6334)

The Kleber Tax Assistance Center is co-located with the Kaiserslautern Legal Services Center in Bldg. 3210 on Kleber Kaserne.

The Landstuhl Tax Assistance Center is in Bldg. 3701, located near the back exit gate of Landstuhl Regional Medical Center. We're on the ground floor, just under the Education Center.



*Special Duty Soldier SPC Cory Troy and
Tax Center Officer-in-Charge CPT Dan Curley*

Training the 2009 21st TSC Tax Team...

by **Steve Smith**

Let Us "Show You the Money!"

Competent tax assistance doesn't just happen; you have to make it happen. Each tax season, we spend much of the month of January assembling and training a team of tax preparers to work in the 21st TSC tax assistance centers in Kaiserslautern, Landstuhl, Mannheim, Stuttgart, and three locations in the Benelux: Mons and Brussels, Belgium, and Schinnen, the Netherlands. Training begins with four days of "VITA" (Volunteer Income Tax Assistance) training taught by specially-trained IRS instructors from the States. We follow that up with three days of Advanced Tax Training, covering foreign tax issues, state and Puerto Rico income tax, and intensive hands-on training in a computer lab using Tax-Wise software. Our tax preparers ("e-filers" for short) also work practice exercises and receive additional training on the job. All of them work under the supervision of licensed attorneys who attended the week-long USAREUR Tax Continuing Legal Education conference in December. By the time they see their first customers, our staff is thoroughly trained and raring to go. They are ready and waiting to "show you the money!"



Tax Program Coordinator Donald Davis conducting classroom training on how to set up a tax assistance center.



E-filers working practice exercises in the computer lab using TaxWise software, building competence and confidence.



IRS VITA Instructor Diane Puderer, from New Orleans, brought along Mardi Gras trinkets for her students.



21st TSC's 2009 Tax Team—trained, fired up, and ready to tackle taxes. Who says taxes have to be boring?

Lessons I've Learned in Legal Assistance...

A Legal Assistance Attorney looks back on her year practicing "LA" law...

by Lauren Pope

Having served over a year as a legal assistance attorney, I have certainly seen a lot and heard a lot. I have been amazed at the situations people manage to get into and appalled at the way some people treat others. I have often gone home at the end of a long, stressful day thankful for a happy and quiet life. Out of all the situations I've encountered, I have managed to garner a few simple lessons that I'd like to share with all of you.

First, if you plan to get married, be certain you want to be with the person for the long haul. Learn each other's best and worst qualities. Spend enough time getting to know each other so that you have a fairly good idea what you are getting yourself into. Discuss things like money management, sex, deployment, and children. If there is an ex-spouse, perhaps talk to him or her about what caused the split. If neither of you is able to attend your own wedding, consider whether postponing is a better idea. I say all this because at least 50% of a legal assistance attorney's job is advising on divorce. And while I have been told some unbelievable, but true, tales

regarding infidelity, fraud, conspiracy, kidnapping, and abuse, I would much prefer to be advising on any other topic. It is far more complicated and expensive to get divorced than most people realize, especially when stationed overseas or when children are involved. And getting married will not solve problems that already exist between you. Plus, a military retirement can be divided after any period of marriage whether it is a day or a lifetime, which makes many service members extremely unhappy. The supposed "10-year rule" is a misconception.



Second, just because you are living outside the United States or your home state does not mean you no longer have to pay taxes. In some instances, you may be exempt, but those cases are rare. Be certain to check with your Tax Center or Legal As-

sistance Office for further guidance on whether you are subject to state and/or federal tax. At least in the Federal arena, the penalties for not filing may be



far higher than the amount you actually owe and they add up quickly. So if you are retired and haven't paid US taxes in a decade, or are a civilian who has been advised that you are exempt from state tax, or you just aren't sure what you need to do, you should go immediately to the nearest phone and make an appointment. And please, please, please keep in mind that an extension to file is not an extension to pay!

Third, you should always plan for the worst and hope for the best. By this I mean you should have a plan for your death, disability, unemployment, bankruptcy, etc. and once the plan is in place, hope

to never have to use it. If you skip the first step and merely assume everything will always be OK, you are doing yourself and your loved ones a tremendous disservice and causing more heartache should something happen. A will can take as little as 20 minutes to prepare, but can prevent innumerable conflicts and problems should you die. Updating your SGLI beneficiary information and DD-93 can take only minutes, but outdated information can leave those for whom you care most with nothing. Creating a back-up savings account or buying disability insurance can be easy when done little by little, but without them, you may find yourself up the creek without a paddle.

Fourth, if you think something is probably a bad idea, don't do it. I can't tell you how many times I have had clients tell me they thought something was a bad idea before they did it and yet they did it anyway. While many believe it is easier to beg forgiveness than ask for permission, it is typically far easier to prevent an action than to undo it once it has been done.

Lessons Learned in “LA”... (continued)

So if you aren't sure whether you are sober enough to drive, don't drive. If you have doubts about your upcoming marriage, don't get married. If you think you might be getting ripped off or scammed, find out before you transfer the money. If you aren't sure your spouse can handle a general power of attorney, don't give one to him or her. There are so many examples that fit into this rule that I don't have the space to list them all. I just ask you to think about your actions because sometimes they can't be fixed “after the fact” no matter how hard we try.

And last, but not least, no legal question is a dumb

question. If you need assistance with any type of personal legal matter, don't hesitate to contact your Legal Assistance Office. You are probably not the



only person in this situation or wondering the same thing. Your Legal Assistance Attorneys and Paralegals are here to help. We are bound by a strict confidentiality requirement, so you needn't feel like the

world will know your business if you ask for help. Sometimes the easiest way to avoid a problem is to ask the question that is nagging at you. We can only help you if you first ask for help.

I have thoroughly enjoyed working with you, and for you, over the last year. As I get ready to move on to other adventures, I will take with me many fond memories of my time here in K-town. Rest assured that I am leaving the office in good hands, with many fine people at the ready to assist you with your legal needs. *Tschüss!*

In other news at this hour...

- **USAG-Kaiserslautern Commander, LTC Mechelle Hale, presented the FY07 Army Chief of Staff Award for Excellence in Legal Assistance and the FY07 TJAG Award for Excellence in Claims Support in a special ceremony in the KLSC courtroom in January.**
- **In the same ceremony, CPT Becky Evans was awarded the Army Achievement Medal for her superb supervision of the Kaiserslautern and Landstuhl Tax Assistance Centers during the 2008 tax season.**
- **CPT Ryan Krohn received the Army Commendation Medal for his service as a Trial Counsel and KLSC Chief of Legal Assistance, before PCSing to Fort Lewis in January.**
- **The 21st TSC Staff Judge Advocate, Colonel Corey L. Bradley, presented Lauren Pope with the Commander's Award for Civilian Service for her outstanding performance of duty as the KLSC's Chief of Legal Assistance from March 2008 to March 2009. Lauren is returning to Ohio in April with her husband and their new baby boy, James.**



The Ethics Corner...

GIFTS — PART III: GIFTS TO WOUNDED WARRIORS

by Jeannine Smith

Followers of this column know that we've been examining Government Ethics rules as they relate to gifts between employees and gifts from outside sources. Now, we're going to add a twist, and ask: what about our Wounded Warriors? Are there special Ethics rules regarding gifts to injured or ill Soldiers? The answer is yes, and the Joint Ethics Regulation (JER) recently was modified to document the new rules. Of course, it's always a good idea to consult with your local Staff Judge Advocate or Ethics Counselor before accepting any gifts.

Under the new JER provision, certain injured or ill active duty service members and their families can personally accept unsolicited gifts from non-federal entities. Keep in mind, though, that this provision doesn't apply to all injured or ill service members (you can't take advantage of it if you have the flu), and not all gifts can be accepted. Specifically, JER Sections 3-400 and 3-401 apply to service members whose illness or injury occurred as a result of armed conflict while on active duty on or after 11 September 2001, and set forth the following criteria for gifts:

- Gifts cannot come from foreign governments or their agents
- Gifts cannot be solicited or coerced (*i.e.*, you can't ask for or demand one)
- Gifts cannot be accepted in violation of any other statute
- Gifts must not have been offered to influence the performance of official acts

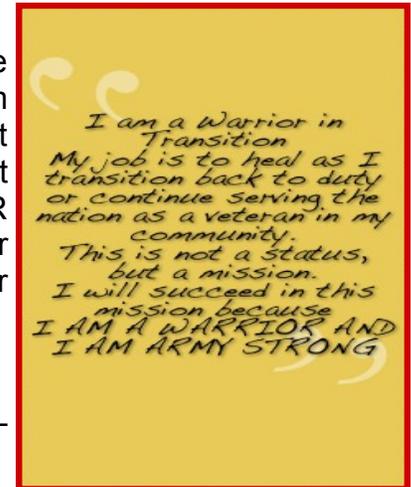
Certain other gifts fall into a special category, and have additional requirements. In that regard, gifts with a value in excess of \$335 (per source/per occasion), or gifts that would result in a Soldier accepting more than \$1,000 worth of gifts from a single source in a calendar year, require an Ethics Counselor opinion before they can be accepted. The Ethics Counselor must determine:

- The gift is not offered in a manner that discriminates among injured active duty members on the basis of official responsibility or favors those of higher rank or rate of pay;
- The donor does not have interests that may be affected substantially by the performance or nonperformance of the DoD employee's official duties; and
- Acceptance would not cause a reasonable person with knowledge of the relevant facts to question the integrity of DoD's programs or operations.

Question: I am a Reservist. Does this new rule apply to me?

Answer: Yes, as long as you satisfy the above criteria. That is, according to JER Section 3-403, this new rule applies to you as long as you were serving on active duty at the time of your injury; the injury occurred on or after 11 September 2001; and the injury was a result of armed conflict.

Finally, if you or someone you know (a business, a relative, a Boy Scout Troop) wants to give a gift to Soldiers, but you don't know how, one good place to start is the "Gifts to Army" website. The website is not intended to solicit donations. It is simply an online resource that was developed to "streamline and process gifts to the Army that benefit Soldiers and Families." The website can be found at: <http://giftstoarmy.army.mil>

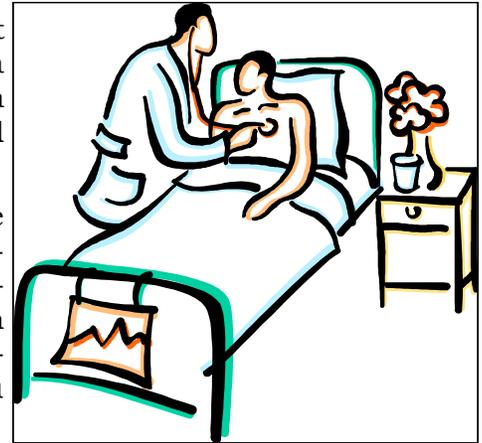


NATIONAL HEALTH CARE DECISIONS DAY IS 16 APRIL

by CPT John Kokoszka

Most Americans recognize that April 15th is an important calendar date for their finances. In recent years, however, a grassroots initiative has created another significant date in April: National Health Care Decisions Day. In 2009, National Health Care Decisions Day falls on April 16th.

The goal of National Health Care Decisions Day is a simple one. Its message is that all Americans need to think about advance planning for their health care. In particular, ask yourself how your desires would be communicated to your health care providers in the event that you could not speak for yourself. If you were suffering from a terminal illness, would you want artificial life support removed?



If you have mulled over those questions and determined your answers, there are two legal documents that may help you. The first is what is known interchangeably as an “advance medical directive” or a “living will.” This document is intended to memorialize your wishes regarding health care should you be suffering from a terminal illness or be in a persistent vegetative state. The second document is known as a “health care power of attorney.” This document is a bit broader in scope. It often repeats the instructions found in a living will, but also nominates an agent who can communicate your health care wishes on your behalf.

Ideally, an individual should have both documents (as long as the two do not conflict with each other). A living will is intended for end-of-life medical care. A health care power of attorney often contains language addressing end-of-life situations, but can also be used anytime a patient cannot express his or her own health care decisions. During routine surgery, for example, your doctors may find you have another condition that could be corrected during the same procedure. A health care power of attorney would allow them to consult your agent for instructions on whether to do so or wait until you can inform the doctors yourself.

The form of a living will or health care power of attorney varies from state to state. Each state has statutes relating to health care powers of attorney or living wills that may be cited in the text of the document. Some states allow both to be combined into one document and each state has very strict rules as to who can act as witnesses for the documents.

Army Legal Assistance Attorneys can draft these documents for eligible clients. The process is very similar to that for obtaining a last will and testament. It involves completing a questionnaire and being interviewed by an attorney. A Legal Assistance Attorney will also review the document with you to ensure that you understand all of the “legalese.”

As April 16th approaches, give some thought to advance medical planning. Living wills and health care powers of attorney are not intended only for retirees or the elderly. Traffic accidents and other misfortunes may strike at any age, often leaving families with the unexpected burden of being asked to authorize the removal of life support. To avoid this, think about the questions discussed above and contact your servicing legal assistance office today if you would like to have a living will or health care power of attorney prepared. Call DSN 483-8848 or Civilian 0631-411-8848 for more information. ***A team from our office will prepare living wills and health care powers of attorney at the Landstuhl Dining Facility on April 16th.***

Hit & Run Accidents Can Cost You...

Follow three simple rules of the road...



by Joerg Modellmog

Imagine you are driving to work early one morning. Suddenly and unexpectedly you hit black ice, temporarily lose control of your vehicle, and slightly scratch a car parked along the street. What do you do now? Your cell phone is uncharged. It's early, there is no one around, and you'd like to get to work on time...

First of all, what happened constitutes an accident. Even though no one was injured, property was damaged. The same would be true if you had hit a tree instead of a car. Therefore, the first rule is to **stay at the scene of the accident**, even if it happened in the middle of nowhere and the person whose property has been damaged is nowhere around. Only after you have waited for a reasonable time may you leave--depending on the individual circumstances that could be anywhere from 5 to 30 minutes. Just leaving a note under the other car's windshield wiper informing the owner of your identity and the accident is not sufficient, and will not excuse you from the charge of fleeing the scene of an accident.

If the person whose property has been damaged shows up while you are waiting, you merely need to exchange insurance information. The injured party can file his claim directly against your insurance company and your liability insurance will handle the matter. If you do not wish to have this accident on your insurance record and prefer to settle the matter yourself, you can do so afterwards by reimbursing your insurance. The injured party has a right under German law to file directly against your insurance company, and your insurance company is in a better position than you are to fully and fairly adjudicate the claim. People often severely underestimate the amount of damage. They forget that damage to trees and highway signs needs to be paid for, as well as damage to other vehicles.

For fender-benders that happen in the flow of traffic, you should always hand-signal with the other driver to arrange for a safe stop along the side of the road, in order to facilitate the immediate exchange of information. If the other driver does not stop, do not assume he will not file a claim. You should still report this accident to the police and to your insurance company, as all the other driver needs in order to file a claim against your insurer is your license plate number.

If you have waited a reasonable time at the scene of an accident and no one shows up, you can leave the scene, but German law requires that you **report the accident to the nearest German police or MP station as soon as possible**. Driving past several German police stations in order to get to an MP station could be construed as a violation of that rule. How will you explain that you "meant to report the accident" if you get stopped by the police and you already passed a police station?

Often there is a neighbor or an innocent bystander who witnessed the accident but does not come forward at that point. Maybe they are too afraid of the language barrier or just do not want to get involved. Nevertheless, they call the police and inform them of the accident. Consequently, the police show up at the scene of the accident more often than you might expect. There are also frequent police patrols. If they detect an unreported accident, they routinely start a search.

When you report the accident at a police station, it allows the police to eliminate any doubts about a possible DUI, proving that it was really merely sheer bad luck that caused the accident.

Your last – but not least – important duty is to **report the accident and any possible claim to your insurance company**. Even if you doubt you were at fault, you should nevertheless report the incident because it allows your insurance to be prepared, and because the small print in your insurance policy obligates you to report **any** accidents that could potentially give rise to claims.

Failure to follow the above rules gives your insurance company the right to seek reimbursement of up to €5,000 from you. It could also trigger a hefty German criminal fine enforced by a penal order, and you could lose your driver's license. In order to avoid being "thrown out of the game," you have to touch all three bases: reasonable waiting period, immediate police report, and timely insurance report.

Advice and assistance on any of the matters discussed above is available by making an appointment to speak with a German Attorney-Advisor. Call DSN 483-8848 or Civilian 0631-411-8848 for an appointment.

How to File Your Household Goods Claim...

by CPT Erik Lapin

The Kaiserslautern Legal Services Center's Claims Office processes claims for loss of or damage to personal property due to theft, vandalism, fire, flood, or other unusual occurrences. We also process claims for damage or injury caused by the negligence of Government employees acting within the scope of their employment. But by far the most common type of claims we process are those for loss of or damage to household goods and hold baggage during Government shipment.

There are two ways to file such claims. You can either file against the Government (the old fashioned way) or you can file directly against the carrier under the new "Full Replacement Value" program. Let's take a look at each method of filing.

Filing Against the Government:

Filing a claim is a two-part process. The first part involves giving the moving company notice of a possible claim against them. The second part is filing the actual claim. Merely submitting the DD Form 1840/1840R [*a.k.a.* "the pink form"—although the form is often white] does not constitute filing a claim. All that form does is give the moving company notice of loss or damage. You must submit the form to a claims office within **70 days** from the date of delivery to preserve your right to file a claim.

When your shipment arrives, the movers should give you a DD Form 1840/1840R. Upon receiving this form, you should write down any items that are missing or obviously damaged at the time of delivery on

the front side [DD Form 1840]. Before the movers leave, fill in Block 14. Then both you and the movers should sign the form. After the movers have left, write down any other items that you find damaged or missing on the reverse side of the pink form [DD Form 1840R]. Generally, you will not be paid for anything you fail to list on the front or back of the pink form. Missing the 70-day deadline for turning in DD Form 1840R can also result in no payment for items listed on that form.



When you have finished noting damaged or missing items on DD Form 1840R, drop it off at a claims office so it can be forwarded to the carrier. The Kaiserslautern Claims Office is located on the ground floor of Building 3210 on Kleber Kaserne. Opening hours are M-W & F, 0900-1130, 1300-1530, and Thursdays 1300-1530. You do not need an appointment to drop off the form—just walk in. Remember, the form must be turned in within **70 calendar days** of delivery. Don't miss that deadline!

When you drop off your pink form, you will be given a claims packet and an explanation of how to fill out the necessary claim forms. You have **two years** from the date of



KAISERSLAUTERN LEGAL SERVICES CENTER

**Building 3210
Kleber Kaserne**

Legal Assistance 483-8848

Claims 483-8414

Tax Assistance 483-7688

International Affairs 483-8854

Trial Defense Service 483-8165

Administrative Law 484-7450

Criminal Law 484-8311

[Civilian: 0631-411-XXXX]

delivery to turn in those forms. Don't miss that deadline, either! It is statutory and normally cannot be waived.

Payment of your claim will be based on either replacement cost, estimated cost of repair, or loss of value. You will receive payment based on replacement cost when an item is lost or damaged beyond repair. In most cases, the replacement cost will be based on the depreciated value of the item. You will receive payment based on the estimated cost of repair when the cost of repair does not exceed the depreciated value of the damaged item. Finally, you will receive payment based on loss of value of the damaged item when the damage is minor or when it is not economical to repair the item.



CPT Erik Lapin is the KLSC's new Chief of Claims. A graduate of Syracuse University College of Law, Erik is a native of Los Angeles, and a former member of the U.S. Ski Team. He practiced commercial litigation and insurance defense in California and Michigan before joining the JAG Corps.

How to File Your HHG Claim... (continued from page 9)

Filing Against the Carrier:

An alternative method of seeking reimbursement for shipment-related loss of or damage to your household goods or hold baggage is to file a claim directly against the carrier under the new "Full Replacement Value" or "FRV" program. In order to qualify for full replacement cost reimbursement, damages must be reported directly to the carrier on DD Form 1840/1840R within **75 days** of delivery and the claim must be filed directly with the carrier (by certified mail) within **9 months** of the date of delivery.

If you file your claim directly with the carrier, the carrier is required to replace any item that is lost or destroyed with a new item, or pay the cost of a new item of the same kind and quality, without deducting for depreciation. The carrier is not required to replace items which can be repaired for less than the full replacement value of the item. The carrier is only required to arrange for the repair of those items, or to pay for the cost of the repairs, and the repairs only have to restore the item to the condition it was in when it was received by the carrier. An item is considered destroyed if it cannot be repaired, or if the cost of repair would exceed the cost of a new item.

We're Here to Help!

Whether you opt to file your claim against the Government or against the carrier, you should seek the assistance of the experienced Claims Examiners at the Kaiserslautern Claims Office. They can help take the hurt out of Government-sponsored moves.

NOTE!

The Kaiserslautern Ost Autobahn exit is open again! Follow these directions to find the Kaiserslautern Legal Services Center...



Directions to Kleber Kaserne:

From Vogelweh, Ramstein, or Landstuhl take the A6 direction 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 exit/Ausfahrt. Turn right as you leave the exit ramp and drive downhill until you reach the stop light. Turn right and proceed straight until the next stoplight. Turn left and you will be beside Kleber Kaserne. Follow the perimeter until you come to an open gate. Once you are on post, park in the Shoppette parking lot. Bldg. 3210 is directly across from the Shoppette. Enter Bldg. 3210 from the end door, closest to the Shoppette.

