OUR ANNUAL TAX EDITION...

KAISERSLAUTERN LEGAL SERVICES CENTER

KAISERSLAUTERN LEGAL INFORMER

NEED A TAX EXTENSION?

by Steve Smith

Americans who are outside the United States on April 15th enjoy an automatic extension of the deadline to file their federal income tax return until June 15th. You do not need to apply for this extension; all you need to do is write "Taxpayer Overseas—Automatic Two-Month Extension" across the top of your tax return and on the envelope (if you are paper filing), and it will be granted.

Just because you have more time to file your tax return doesn't mean you are entitled to more time to pay whatever tax you may owe. ***Interest and late payment penalties on taxes owed begin to accrue on April 16th.*** This is a trap for the unwary, and another reason you should not procrastinate on doing your taxes. The trick is to figure out, as best you can, whether you will owe tax or receive a refund. If you are going to owe you need to pay that amount by April 15th, even if you are not yet ready to file your tax return.

One quick and easy way to do this is to file Form 4868 with the IRS:

Form **4868** Department of the Treasury Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2014, or other tax year beginning , 2014, ending , 20 .

OMB No. 1545-0074

2014

Part I Identification

1 Your name(s) (see instructions)

Address (see instructions)

City, town, or post office | State | ZIP Code

2 Your social security number | 3 Spouse's social security number

Part II Individual Income Tax

4 Estimate of total tax liability for 2014 . . $

5 Total 2014 payments . . . . . .

6 **Balance due.** Subtract line 5 from line 4 (see instructions) . . . . . .

7 Amount you are paying (see instructions) . . . . ▶

8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . . . ▶ ☐

9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding . . . . . ▶ ☐

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 13141W Form **4868** (2014)

As you can see, the form calls for you to estimate your tax liability for 2014, subtract out payments already made through withholding or estimated tax payments, and pay the balance when you send in this form (make your check payable to "United States Treasury" and include your SSN on the check). When you file your tax return, you take credit for all payments made and, if your estimate of what you owed was too high, you get the excess back as a refund.

Form 4868 gives you until October 15th to file your federal income tax return. But don't put it off any longer than necessary. Our three tax assistance centers in the Kaiserslautern Military Community (see page 3) will remain open only through June 15th. We're here to help!

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- FATCA & Church Tax
- Third-Party Garnishments
- Fraternization
- Social Security Disability
- Schengen Travel Visas
- And much more!

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

Tax Year 2014 Highlights

A tax attorney addresses the Affordable Care Act and state taxes...

by Mark Christensen

A noticeable change that impacts 2014 tax returns concerns the Affordable Care Act (ACA). For 2014, taxpayers must either (1) have minimum essential coverage, (2) have a coverage exemption, or (3) make a shared responsibility payment with their tax return. Taxpayers will encounter certification of coverage when preparing the tax return, and most tax preparation programs will automatically calculate the shared responsibility payment if the taxpayer or any dependent was without coverage or an exemption for any month of the year. Army Tax Assistance Center personnel will ask taxpayers about health care coverage and enter the information into the tax return.

Minimum essential coverage includes employer-provided coverage, individual health coverage, and coverage under most government-sponsored programs, including active duty and retiree Tricare health care coverage. Non-qualifying coverage includes policies covering only excepted benefits. Some exemptions from ACA coverage requirements come from the IRS and are claimed on the tax return, including exemptions for U.S. citizens and residents who reside outside the U.S. Other exemptions are issued by the Marketplace, the on-line health care coverage available as a result of the ACA.

The shared responsibility payment is calculated using the taxpayer's household income, the number of months family members did not have minimum essential coverage, and the cost of the national average premium for the bronze level plan available through the Marketplace.

Don't forget your state tax return responsibilities! Living and working as a military or civilian member of the NATO Forces in Germany means you retain your state of legal residence, and you must comply with the tax reporting requirements of your state. Nine states do not have state income taxes: Alaska, Florida, Nevada, New Hampshire, South Dakota, Texas, Tennessee, Washington, and Wyoming. Some states fully tax military and nonmilitary pay earned outside the state: Alabama, Delaware, Georgia, Hawaii, Kansas, Massachusetts, Mississippi, Nebraska, North Carolina, North Dakota, Rhode Island, South Carolina, Utah, Washington DC, and Wisconsin ($300 credit to military). Other states give military (but not civilian) taxpayers a break: Arizona, Arkansas, Colorado, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Missouri, Montana, New Mexico, Ohio, Oklahoma, Vermont, and Virginia (first $15K). And some states may give a break to all taxpayers stationed here in Germany: California, Connecticut, Idaho, Illinois, Maine, New Jersey, New York, Oregon, Pennsylvania, and West Virginia.

Each state has different rules for treatment of military and nonmilitary pay for residents who reside outside the state or outside the U.S. Be prepared to tell your tax preparer dates you left your state or the U.S., and how long you have resided away from your state.

K-town tax attorneys (left to right: Steve Smith, Mark Christensen, and Joerg Moddelmog) joined moderator Gary Bautell for their annual AFN Radio "Open-Line" tax call-in show in March.

Editor's Note: Mark Christensen serves as Chief of Client Services for the Kaiserslautern Legal Services Center.

Tax Centers Open Thru June 15th

by CPT Josh Cumming

The KLSC operates three tax assistance centers in the Kaiserslautern Military Community (KMC) to better serve our clientele during tax season, which, for Americans overseas, runs from late January through June 15th.

The Kaiserslautern Tax Assistance Center is the first door on your left as you enter the Kaiserslautern Legal Services Center (KLSC) through the main entrance pictured to the right.

The KLSC also operates two satellite tax centers in the KMC. One is located on the ground floor of Building 3701 at Landstuhl Regional Medical Center; it is co-located with the Laundrette, and has a ramp for handicapped access. The other is located in Building 2886 on Pulaski Barracks, making it easily accessible for those who live in the Vogelweh housing area and those who live or work on Ramstein Air Base.

All three tax centers are open Monday through Friday from 0900 to 1600 during tax season. They are open on a walk-in basis for those who want to pick up tax forms and instructions or have a simple tax return prepared while they wait. Taxpayers can also drop off their supporting documents (W-2s, 1099 forms, etc. and a copy of last year's return) and our staff will contact them when their return is ready. Those with more complicated returns involving foreign tax issues, rental property, sale of stock, or more than one state return should call for an appointment. ***Note: the following phone numbers are only answered during tax season:***

- **Kleber: DSN 483-7688 or Civilian 0631-411-7688**
- **Pulaski: DSN 493-4300 or Civilian 0631-3406-4300**
- **Landstuhl: DSN 486-6334 or Civilian 06371-86-6334**

Take advantage of this free service! Use it or lose it!

Foreign Bank Account Report (FBAR) Reminder

If you had over $10,000 in a foreign bank account (or accounts, in the aggregate) at any time during 2014, you must file a FBAR for 2014 with the Department of the Treasury by June 30, 2015. This must be done online using FinCEN Form 114 (the old paper FBAR form is obsolete). 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 filing a FBAR. If you should have been filing FBARs in the past and failed to, you should make an appointment to see a tax attorney.

Kaiserslautern Legal Services Center

Building 3210
Kleber Kaserne

Legal Assistance 483-8848
Tax Assistance 483-7688
Claims 483-8855/8856
International Affairs 483-8854
Trial Defense Service 483-8397
[Civilian: 0631-411-XXXX]

Administrative Law 484-8043
Criminal Law 484-7419
[Civilian: 0631-413-XXXX]

TY 2014 KEY FIGURES:

Average Exchange Rate: $1.00 = .784 Euros*

Mileage Rates:

Business: **56 cents/mile**

Moving/Medical: **23.5 cents/mi.**

Charitable: **14 cents/mi.**

Maximum Foreign Earned Income Exclusion: $99,200

Standard Deductions:

MFJ/Qual. Widow(er)	**$12,400**
Single/MFS:	**$6,200**
Head of Household:	**$9,150**
Personal Exemptions:	**$3,950**

*** this is the rate the IRS is using, but the IRS will accept "any reasonable rate"**

Editor's Note: the KLSC's three tax centers prepared over 2,100 federal and state tax returns in February and March.

Letters from Your German Bank

A German attorney explains two new developments in the tax area...

by Joerg Moddelmog

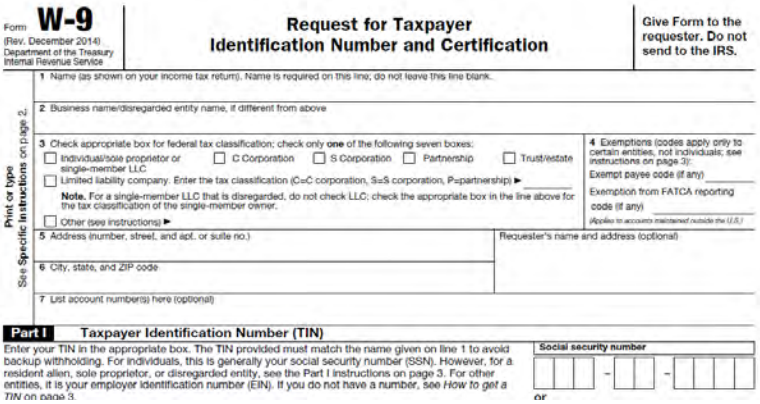
If you have an account with a bank on the German economy, two letters may have caught your attention in recent months.

"FATCA"

The first letter is based on the "Agreement between the Federal Republic of Germany and United States of America to Improve International Tax Compliance and with respect to the United States Information and Reporting Provisions Commonly Known as the Foreign Account Tax Compliance Act (FATCA) of May 31, 2013."

As a consequence of that agreement, banks on the German economy now need to screen their customers for ties to the U.S. (*e.g.*, U.S. citizenship, U.S. Resident Alien status). Account holders concerned will be subject to the banks' gradually-increasing reporting and disclosure requirements, depending on the amount in the account and type of bank (private/public). The Federal Central Office for Taxes (*Bundeszentralamt für Steuern*, or *BZSt*) will serve as the central agency for most banks for data transfer to U.S. tax authorities.

By 2017, full data transfer will be in place, to include the passing on and sharing of your SSN between German and U.S. tax authorities. Although some banks have created their own form/ questionnaire, the agreement discussed above suggests that German banks use IRS Form W-9 (Request for Taxpayer Identification Number and Certification) to gather the required information.



Form **W-9** (Rev. December 2014) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

Bottom line: it is important to comply with FATCA rules because soon foreign banks will be sharing your banking data directly with the IRS.

"Church Tax"

The second letter is similar in nature but serves a quite different purpose. It concerns German church tax. In Germany, some state-recognized churches, *e.g.*, the Catholic Church or the Evangelical (Protestant) Church, are allowed to collect a tax from their members to support the church. The German Finance Office oversees such tax collection.

[continued on page 5...]

Letters from Your German Bank (continued)

In the past, automatic church tax withholding on interest was an "opt-in" procedure for banks on the German economy, but there has been a growing suspicion among German tax authorities that some German taxpayers were not opting for automatic withholding and were failing or conveniently forgetting to report proper interest income on their German tax returns.

As of January 1, 2015, Germany switched to a new procedure, made possible by new technology and the introduction of a universal 11-digit tax identification number. All account holders with a bank account on the German economy (American banks on-post are exempt) should have received a questionnaire from their bank(s) in which they were given two options:

(1) "Opt-out" by sending a corresponding notice to the Federal Central Office for Taxes (*Bundeszentralamt für Steuern*, or *BZSt*), in which case you will be reported to the German Finance Office, which will ask you to file a German tax return to determine your status.

(2) "Opt-out" because you are a foreigner for tax purposes ("*Steuerausländer*"). In such a case a foreign tax identification number (*e.g.*, SSN or ITIN) needs to be provided, along with certification of a foreign/non-German residence (*e.g.*, your permanent address in the U.S.).

NATO SOFA personnel clearly fall under option (2) because they are generally considered foreigners for tax purposes. Therefore, the bank customer should mark that option (and may refer to their SOFA status in general under Article X of the NATO SOFA and Article 68 of the German Supplementary Agreement and provide an APO address). If the customer only holds a non-interest bearing (checking) account, he also may want to point that out. The goal needs to be to prevent the bank from informing the *BZSt* or else the *BZSt* might issue a German tax identification number and soon the German Finance Office will be probing into the bank customer's status.

While you may not belong to one of the few established, state-recognized churches in Germany to begin with, that in and of itself will not protect you from some of the unpleasant tax consequences that could result if you simply throw the letter from your bank in a waste basket.

Bottom line: answer the letter from the bank, select the second "opt-out" option, make it clear you are here under the SOFA, and, if your account pays no interest, remind the bank of that.

For more information on this subject, make an appointment to see a German Legal Assistance Attorney by calling the Kaiserslautern Legal Services Center Legal Assistance Office at DSN 483-8848 or Civilian 0631-411-8848.

We're On the Web!

Current and back editions of this newsletter and articles we've published on legal assistance topics are posted on the 21st TSC OSJA website at: http://www.eur.army.mil/21TSC/sja/LegalAssist/LegalAssistance.asp

Claims articles, information papers, brochures, and related information is posted at: http://www.eur.army.mil/21TSC/SJA/Claims/Claims.asp

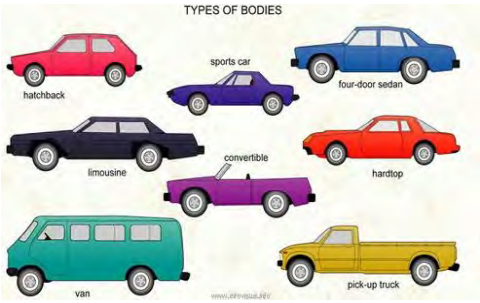
The "KLI" is also posted on JAGCNet and shared with legal assistance and claims practitioners Army-wide.

***Around the OSJA**: 1. Deputy SJA LTC Eugene Kim thanks IRS VITA instructor Tom Cavagnero for teaching our tax center personnel. 2. USAG Rheinland-Pfalz Commander COL G. Shawn Wells, Jr. and CSM Edward James Williams III cut the ribbon to officially open the Kaiserslautern Tax Assistance Center. 3. The Deputy Judge Advocate General, MG Tom Ayres, visited the 21st TSC in January for an Article 6, UCMJ, visit. 4. CW4 Chris Swires (a.k.a. "World's Best Boss") retires after 25 years of dedicated service. 5. WO1 John Sosebee celebrates his promotion to CW2 with his wife, Alessandra, and daughter, Valerie.*

How to File an Inconvenience Claim

For the late delivery of a Government-shipped POV…

by CPT Tulsi Rogers



The PCS season is just around the corner. Many of our readers will be shipping a vehicle from Germany back to the U.S. Others have just arrived in country, or will be sponsors for new arrivals. With any POV shipment, there is a good chance the vehicle you ship will not make it to its destination by the required delivery date (RDD). If your vehicle arrives late, you may be entitled to reimbursement for rental car expenses.

The Joint Travel Regulation (JTR) authorizes service members (this does not apply to civilian employees) a rental vehicle for up to seven days, if their vehicle arrives past its RDD. This entitlement is limited to $30.00 per day (up to a maximum of $210.00), and ends on the day your POV becomes available for pick up. You file for reimbursement of this expense on your PCS travel voucher. Service members who receive their POV more than seven days after its RDD can make a claim for additional rental car expenses directly against International Auto Logistics (IAL). the current contractor for Government-sponsored POV shipments.

Service members who rent a car under this JTR authorization should reserve a vehicle through the Government Travel Office (*e.g*, SATO) to make sure they get the Government rate and are covered under the U.S. Government Rental Car Program, which provides excellent insurance protection. Merely using a Government Travel Charge Card (GTCC) when renting a car is not sufficient to ensure that you will receive the Government rate or be covered under the U.S. Government Rental Car Program.

DoD civilian employees who shipped a vehicle at government expense can make a claim with IAL from the first day the vehicle is past the RDD. Service members must first use their entitlement under the JTR, prior to making a claim with IAL.

If you are a DoD civilian, or a service member who has used up his JTR entitlement, you have two options: you can either rent the car yourself (and seek reimbursement from IAL after the fact), or you can let IAL rent a car for you. Although it may take some time (IAL asks for 48 hours to organize a rental), there are a number of advantages to letting IAL rent the car for you. First, you are assured that IAL will actually pay for the rental, as opposed to deny or partially deny a claim. Also, as many of us are not flush with cash after a PCS move, having IAL directly pay for the rental keeps funds available for other expenses. IAL will pay for the extra insurance coverage that many of us decline because it so expensive. If you rent the car yourself, you should notify IAL beforehand so they are put on notice, and rent a car to meet your needs, not your wants (*i.e.*, don't go overboard).

Inconvenience claims information and forms can be found at https://www.pcsmypov.com/. You can e-mail your claim to claims@ialpov.us. [U.S. Army claims offices do not pay inconvenience claims.]

And don't forget, those stationed in Germany under the NATO SOFA are not authorized to rent and drive a vehicle here without a valid USAREUR driver's license (even if they have obtained an international driver's license).

For more information, contact the Kaiserslautern Claims Office at DSN 483-8856 or Civilian 0631-411-8856.

Editor's Note: CPT Rogers serves as the Kaiserslautern Legal Services Center's Claims Judge Advocate.

Third-Party Garnishments

Can you be held liable for your landlord's debts?

by Holger Blug

You receive a letter from a German court that leaves you thoroughly perplexed. Drawing on your limited command of the German language, you discern that the letter is a garnishment order. You also notice your landlord's name in the letter. Since you have always paid your rent on time and are sure you do not owe your landlord any money, your initial instinct is to throw the letter in the trash. Luckily, you change your mind and get the Legal Assistance Office involved. In so doing, you discover that it was not your landlord who obtained a garnishment order against you, but one of the landlord's creditors, who you don't even know, who obtained a garnishment order against your landlord. Your landlord presumably failed to pay his debts, so the creditor has now garnished the landlord's monthly rent claims against you, the landlord's tenant. As a result, you have become a so-called third-party debtor ("*Drittschuldner*").

Garnishing rent is a very effective way for creditors to obtain regular payments every month. It is no accident that the German Tax Office ("*Finanzamt*") routinely collects tax debts by garnishing landlords' rent claims.

Tenants are understandably unhappy when they find out they have to pay the "landlord's debts." Most tenants have no interest in dealing with their landlord's issues and especially not with the landlord's creditors. However, it is very important to recognize that ignoring a garnishment order is not an option, and doing so could cause you a lot of problems.

There is no room for error here. As soon as you are served with a garnishment order, you as the third-party debtor should no longer pay rent to the landlord. Any such payment would not have a debt-discharging effect. You will still be obligated to pay rent, but now you must pay it to the creditor who obtained the garnishment order.

Upon the creditor's request, you are also required to make a so-called third-party declaration ("*Drittschuldnererklaerung*"). The creditor usually attaches a form to the garnishment order that he wants you to fill out. You ordinarily have two weeks after you are served with the order to return the form to the creditor. The purpose of the form is to confirm to the creditor that the landlord has a valid claim against you and to disclose the corresponding amount of that claim.

Of course you can exercise the same exceptions and objections towards the creditor which you could have exercised with respect to the landlord. For example, if you reduce your rent payments due to a defect in the house, you only pay the reduced amount to the creditor. You also have to inform the creditor whether there are any other assignments or additional garnishments regarding the rent payment. It is not uncommon for several creditors to try to garnish rent payments at the same time. If this happens, creditors' claims are satisfied on a first-come, first-served basis.

Although the landlord probably received a copy of the garnishment order, you should inform him in writing that you will no longer pay the rent to him. If you haven't done so before, this would also be a good opportunity to ask your landlord for proof that he holds your rental security deposit in a separate interest-accruing account as required by law; otherwise, the landlord's creditors could garnish that money, too.

[continued on page 9...]

Third-Party Garnishments (continued)

Even if the landlord tries to talk you into continuing to pay him rent, assuring you that everything is settled with the creditor, you should not do so until you receive an official written notification from the creditor saying that the garnishment is terminated.

While you are technically not paying the "landlord's debts," you could easily end up being held liable for them if you do not follow the rules described above. Since third-party garnishment is a very complicated area of the law, it is advisable to contact the Legal Assistance Office to set up an appointment to discuss this with a German Legal Assistance Attorney, who can assist you in preparing a third-party garnishment declaration and "answering the mail."

For an appointment to consult with a German Legal Assistance Attorney, call the Kaiserslautern Legal Assistance Office at DSN 483-8848 or Civilian 0631-411-8848.

Strong Europe! Attorneys and paralegals assigned to the Office of the Staff Judge Advocate and the Kaiserslautern Legal Services Center gather for a group photo in front of the 21st TSC HQs building.

An Army Fraternization Policy Update

An Administrative Law Attorney explains a recent change...

by CPT Karen Berggren

On November 6, 2014, the Army published an updated Army Regulation 600-20, Army Command Policy. One significant update that immediately came to the attention of Soldiers and Leaders was the revisions to what is known as the fraternization policy.

For many years, the fraternization policy addressed both relationships between Soldiers of a different grade and Officer/Enlisted Soldier relationships. Specifically, any relationship between Soldiers of a different grade would be prohibited if any of the following situations existed: (1) the relationship compromised, or even appeared to compromise, the integrity of supervisory authority or the chain of command; (2) it caused actual or perceived partiality or unfairness; (3) it involved, or appeared to involve, the improper use of grade or position for personal gain; (4) it was, or was perceived to be, exploitative or coercive in nature; or (5) it created an actual or clearly predictable adverse impact on discipline, authority, morale, or the ability of the command to accomplish its mission. Regardless of the disparity in rank, and even across services, any relationship where the participants differ in rank could potentially fall into one of these categories. This rule has not changed. For this reason, all Soldiers need to be cognizant of how their relationships with others are perceived by those around them, whether inside or outside of the workplace. With respect to Officers and Enlisted Soldiers, the regulation made it very clear that any form of relationship between those personnel, beyond a professional one, is prohibited. The effect on the unit and others is then considered when Commanders determine what kind of response is appropriate.

In addition to the specific prohibition on Officer/Enlisted relationships, effective November 6, 2014, the Army defines "noncommissioned officer" as a Corporal and above, and defines a "junior enlisted Soldier" as a Specialist and below, for purposes of applying the policy. The updated policy explicitly prohibits relationships between these two categories of personnel in the same manner that Officer/Enlisted relationships are prohibited. In other words, if you are a Corporal, it is no longer necessary to establish that a social relationship with a Specialist is detrimental to good order and discipline to prohibit the relationship. Rather, this social relationship is a violation of the current policy and both Soldiers may be punished under the Uniform Code of Military Justice.

The regulation provides several examples of behavior that may be prohibited. Behavior that violates the policy could include repeated visits to bars, nightclubs, eating establishments, or homes. Ongoing business relationships, dating, and intimate, sexual, or shared living arrangements are also prohibited. Notably, Commanders have broad authority to evaluate what conduct falls into these categories.

Leaders addressing these issues are encouraged to contact their servicing Judge Advocate to discuss allegations of fraternization policy violations. Not every allegation will require an investigation, but it may require action to ensure that the policy is being implemented and followed in their organizations. In any case, allegations should be evaluated on a case by case basis. Soldiers with questions about existing relationships should contact the Legal Assistance Office.

Editor's Note: CPT Berggren serves as an Administrative Law Attorney with the 21st TSC Office of the SJA.

Social Security Disability and You

A Social Security Administration Attorney lays out the rules...

by 1LT Carrie Kerber

Are you applying for or already receiving VA disability benefits? Did you know that you may also be eligible for Social Security Disability Insurance (SSDI) benefits? The SSDI program pays benefits if: 1) you are "insured," meaning that you worked long enough and paid Social Security taxes; and 2) you meet the SSDI criteria for disability.

SSDI criteria for disability are different than the VA's disability criteria. Social Security does not assess percentages or pay for partial disability. Social Security will find you disabled if your medical condition prevents you from performing substantial work and it is expected to last at least one year or to result in death. If you are working and your earnings are over $1,090 a month, you are probably not eligible for SSDI.

However, active duty status and receipt of military pay does not, in itself, necessarily prevent payment of SSDI benefits. If you are receiving treatment at a military medical facility and working in a designated therapy program or on limited duty, Social Security will evaluate your work activity to determine your eligibility for benefits.

Additionally, if you have a VA compensation rating of 100% Permanent and Total, you are entitled to expedited processing of your SSDI application. When applying, be sure to identify yourself as a "veteran rated 100% P&T" and provide your VA notification letter verifying your status. While a 100% P&T rating allows for expedited processing, it does not guarantee that you will receive SSDI benefits. You must still meet the SSDI criteria.

You may apply for disability benefits at any time while in military status or after discharge, whether you are still hospitalized, in a rehabilitation program, or undergoing out-patient treatment in a military or civilian medical facility. For more information or to apply online go to www.socialsecurity.gov/woundedwarriors.

You can also contact Social Security by telephone at 1-800-772-1213.

1LT Carrie Kerber (right) is a Judge Advocate in the U.S. Army Reserve assigned to the 9th Legal Operations Detachment in Whitehall, Ohio. She performed Overseas Deployment Training (ODT) at the Kaiserslautern Legal Assistance Office in February. In her civilian capacity, she is an Attorney-Advisor for the Social Security Administration's Office of Disability Adjudication and Review in Toledo, Ohio. The 21st TSC OSJA's ODT program routinely brings Reservists who are subject matter experts in a wide variety of legal fields to train with their Active Duty and Civilian counterparts. It's a win-win situation; they learn a lot from us, and we learn a lot from them.

The New "Schengen Travel Visa"

Makes travel easier for dependents from "non-privileged" countries...

by Joerg Moddelmog

European travel just got a lot easier for dependents of American service members stationed in Germany who come from so-called "non-privileged" countries.

If your dependents are American or European, travel within Europe is fairly easy, with no special visas required. But if your spouse or step-children are from the Philippines, India, South Africa, or one of 135 other "non-privileged" countries listed in Section I.A.5.e. under "Germany" in the Electronic Foreign Clearance Guide at https://www.fcg.pentagon.mil/fcg.cfm, visiting other countries in Europe used to be a real hassle, involving applying to the Embassy or Consulate General of the country your dependent wanted to visit to obtain a visitation visa.

All that has changed with the introduction of the new "Schengen Travel Visa." "Schengen" refers to a city in Luxembourg where a treaty was signed in 1985 that was designed to make travel within Europe simpler. The treaty led to open borders and eased travel restrictions. To date, 26 European countries have signed the Schengen Treaty and harmonized their visa requirements. Most, but not all, member states of the European Union have signed the Schengen Treaty (*e.g.,* the United Kingdom is part of the EU, but is not a Schengen signatory). [For a complete list of Schengen countries and any visa requirements for non-U.S. citizens, go to http://www.schengenvisainfo.com/schengen-visa-countries-list.]

Germany will now issue a "Schengen Travel Visa," a special type of document available only to citizens of "non-privileged" countries who have SOFA status. It is printed on visa paper bearing a Schengen watermark and it confirms ("*deklaratorisch*") residency for SOFA purposes. The bearer can travel throughout the Schengen countries with that document and a valid passport for a maximum of 90 days within a 180-day period, without having to worry about visa issues. Now, shopping trips to supermarkets in nearby France or Luxembourg will be much simpler. It will also be easier for the bearer to take flights from their home country to Schengen area countries, if they do not take a direct flight back to Germany.

The local German Alien Registration Office ("*Ausländeramt*" or "*Ausländerbehörde*") issues a "Schengen Travel Visa" upon a proper application, requiring a valid passport, a blue laminated SOFA card or SOFA stamp in your passport, and an extra biometric passport photo. Note, while Article 6 of the German Supplementary Agreement to the NATO SOFA dictates that you not formally register as a resident of Germany in order not to endanger your SOFA status, the issuing office will have you also fill out an application similar to a residence permit for their internal purposes only. Finally, the office will charge a fee of approximately €100 for issuance of a Schengen Travel Visa; the estimated processing time is approximately two to three weeks.

For more information on this subject, make an appointment to see a German Legal Assistance Attorney by calling the Kaiserslautern Legal Services Center Legal Assistance Office at DSN 483-8848 or Civilian 0631-411-8848.

The Ethics Corner...

by Steve Smith

AN ETHICS & FISCAL LAW EXPERT MOVES ON...

STARS AND STRIPES

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'An unacceptable ethical climate'

3 admirals forced out amid massive Navy bribery scandal

Obama may keep more troops in Afghanistan in 2015

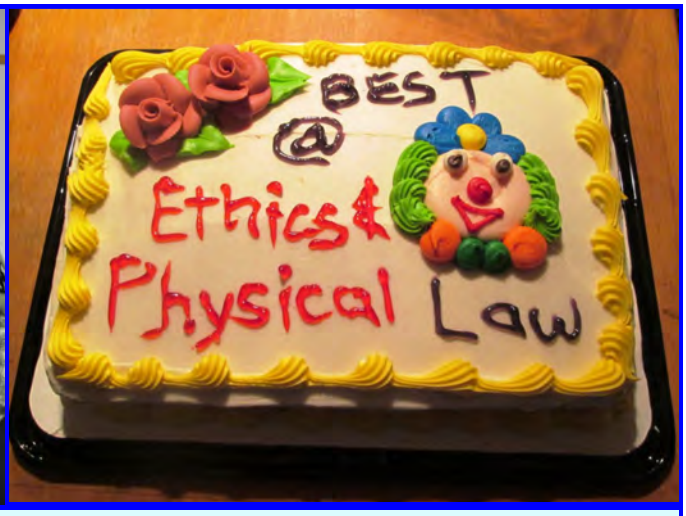
Rick Schwartz, whose quarterly guidance to our readers did so much to keep us informed of the ethical guidelines to which government employees must adhere, took on new challenges in February as a labor counselor for the United States Army Special Operations Command at Fort Bragg. K-town's loss is Fayetteville's gain.

Rick served as a volunteer in the Kaiserslautern Legal Services Center's Legal Assistance Office for nine months before joining the staff of the 21st TSC Office of the Staff Judge Advocate as an Ethics and Fiscal Law Attorney in the spring of 2010. Over the last five years he provided expert advice to our commanders and staff on a wide variety of issues involving expenditure of funds and ethics, as he carried on the good work of Jeannine Smith, who started this column. He wrote on everything from gifts to superiors, to financial disclosure, to fundraising, to office parties, to politics and the military workplace, to avoiding conflicts of interest.

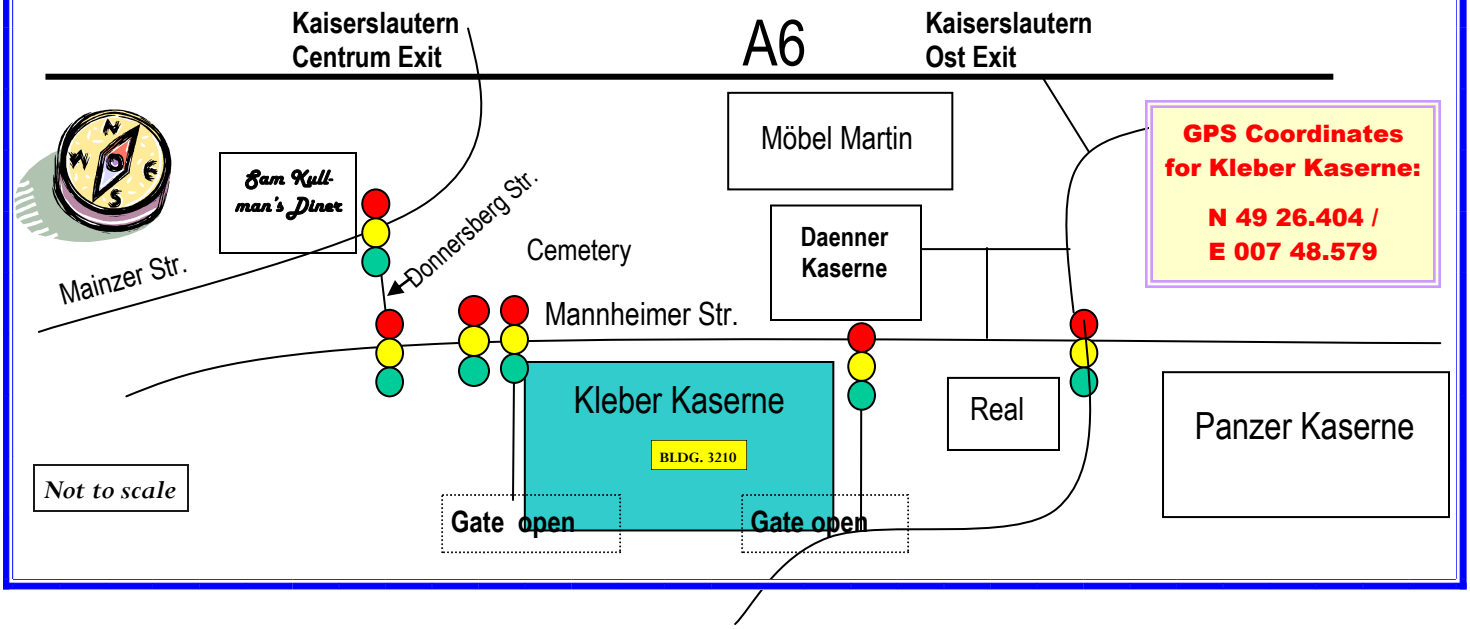
Ethics remains a hot topic, and those accused of failing to follow ethical guidelines can find themselves in serious trouble. Just ask the former Governor of Virginia who was convicted of corruption, a senior Senator from New Jersey who was recently indicted, or any of the three admirals who were forced to retire early amid a massive Navy bribery scandal and found themselves on the cover of the Stars & Stripes this winter under the headline "An unacceptable ethical climate."

Rick's replacement has yet to be selected. Until a replacement arrives, those with questions on ethics or fiscal law matters should contact the Chief of our Administrative & Civil Law Division, MAJ Jenevieve Murphy. Her successor, MAJ Gretchen Davenport, arrives this summer.

We wish Rick and his family all the best, and thank him for doing his best to keep us out of trouble.



21st TSC Deputy SJA LTC Eugene Kim (right) presented Rick Schwartz (pictured here with his wife, Andi) with the Commander's Award for Civilian Service for a job well done. His JAG colleagues celebrated his promotion to GS-14 with a farewell cake that poked fun at a common pronunciation error.

Attorneys and paralegals from the 21st TSC OSJA's offices in Kaiserslautern, Baumholder, Stuttgart, Schinnen, and Mons, the 409th Contracting Support Brigade, the U.S. Army NATO Brigade, the U.S. Army Trial Defense Service, and the U.S. Army Trial Judiciary at a WWII battle map at the Luxembourg American Cemetery, during a staff ride this winter that also included a visit to the Battle of the Bulge battlefields around Bastogne; this trip was part of a series of Officer and NCO Professional Development events sponsored by the 21st TSC OSJA that are designed to retrace the origins of American military presence in Europe and remind participants of "why we are here."

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 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 (see photo of Bldg. 3210 on page 3).