

Couples can file joint tax returns despite nonresident status

The second in a four-part series on preparing taxes for the 2010 tax season

by **7th Army Joint Multinational Training Command Public Affairs**
News Release

GRAFENWOEHR, Germany — This year, filing a joint tax return allows the service member and spouse \$3650 per person. That's \$7,300 in personal exemptions, before calculating other exemptions and tax credits. But if the service member is married to a non-U.S. resident, the couple does not get to take advantage of the more favorable tax treatment, unless the nonresident alien spouse applies for an Individual Taxpayer Identification Number (ITIN) from the U.S. Internal Revenue Service (IRS).

An ITIN is a nine-digit tax processing number that remains valid for the life of the tax filer; however, an ITIN is not an identification, work-permit, or immigration registration number.

Since resident alien spouses generally do not qualify for a Social Security Number, said Tracy Cooklin, 7th Army Joint Multinational Training Command's tax center coordinator, "an ITIN allows the service member and spouse to file jointly, which gives them a higher standard deduction, lower taxable income and hopefully a higher refund."

Individuals needing an ITIN must submit a Form W-7, Application for IRS Individual Taxpayer Identification Number, and attach certified or notarized copies of IRS approved documents to prove identity and foreign status. The IRS Form W-7 can be downloaded from the IRS website. For proof of identity and foreign status,

the IRS will accept a certified or notarized copy of valid foreign passport, so long as it is unexpired. Individuals without a valid foreign passport may submit two or more of the following:

- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. military identification card
- U.S. or foreign driver's license
- Foreign voter's registration card
- Foreign military identification card
- U.S. Citizenship and Immigration Services (USCIS) photo identification or Visa
- Civil birth certificate (required for dependents under 18 years old)
- School records (dependents and students - under 18 years old - only)
- Medical records (dependents - under 14 years old only)

It takes about four to six weeks for the IRS to issue an ITIN, said Cooklin.

"Tax payers may also file an ITIN application with a paper tax return. When

doing so, the application is attached to and mailed along with a joint tax return," she said. "The IRS ITIN unit will process the ITIN application, transfer the new ITIN number to the paper tax return, and forward the tax return to the appropriate service center for filing."

Tax centers in Ansbach, Illesheim, Bamberg, Grafenwoehr, Hohenfels, Schweinfurt and Rose Barracks open beginning Feb. 1. Information on locations and phone numbers for each is available at www.hqjmtc.army.mil/Organization/Special_Personal_Staff/Staff_SJA/Staff_SJA_TaxOffice.html.

Tax preparers are available to assist filers with any tax questions, said Cooklin.

Those applying for an ITIN may call the IRS at 1-800-829-1040 to check the status of their application.

Editor's Note: Tracy Cooklin, JMTC tax center coordinator for 2010, and Brad Huestis, chief of Client Services Division at the JMTC Office of the Staff Judge Advocate, contributed reporting.

For the record: taxes

In Jan. 19 edition of the *Bavarian News*, information regarding taxable income in the frequently asked questions (page 3) conflicted with information in the Retiree Corner (page 14). Tracy Cooklin, a tax preparer at Grafenwoehr's Main Post has provided clarification:

Q: If a retiree lives in a foreign country, can the retiree and their spouse's Social Security be exempt?

A: Although Social Security is U.S.-source income, it may be exempt from taxation if the recipient retiree is considered an ordinary resident of the foreign country and an applicable treaty exists between the U.S. and that country. Germany does have such a treaty.

The *Bavarian News* would like to thank Carl Cresswell of the Schweinfurt community for bringing this issue to light.

Tax centers in Bavaria

Ansbach/Katterbach
Katterbach Kaserne
Bldg. 5817, 3rd floor
DSN 467-2324
CIV 09802-83-2324
Mon-Fri, 9 a.m.-5 p.m.
Thu, until 7 p.m.
walk-ins and scheduled appointments

Ansbach/Illesheim
Stork Barracks
Bldg. 6506 (Law Center)
DSN 467-4511
CIV 09841-83-4511
Mon-Fri, 9 a.m.-5 p.m.
walk-ins and scheduled appointments

Bamberg
Warner Barracks
Bldg. 7000, 4th floor
DSN 469-8261/8262
CIV 0951-300-8261/8262
Mon-Fri, 9 a.m.-noon,
1-4 p.m. walk-ins and scheduled appointments
Sat (Feb. only)
9 a.m.-noon
by appointment only

Garmisch
Artillery Kaserne
Bldg. 203
DSN 440-3516
CIV 088217-50-3516
Mon-Fri, 8 a.m.-noon,
by appointment only

Grafenwoehr
Main Post, Bldg. 216
DSN 475-9258
CIV 09641-83-9258
Tue through Fri,
9 a.m.-5 p.m.,
Mon, 10 a.m.-6 p.m.
walk-ins and appointments

Hohenfels
Bldg. 313
DSN 466-2836
CIV 09472-83-2836
Mon, Wed and Fri,
9 a.m.-4 p.m.
Tue and Thu,
10 a.m.-5 p.m.,
1st Sat of month
9 a.m.-noon
by appointment only

Schweinfurt
Conn Barracks, Bldg. 1
DSN 353-8286
CIV 09721-96-8286
Mon-Fri, 9 a.m.-5 p.m.
walk-ins and scheduled appointments

Vilseck
Rose Barracks
Bldg. 245, 1st floor
DSN 476-2714
CIV 09662-83-2714
Mon-Fri, 9 a.m.-noon,
and 1-5 p.m. walk-ins and scheduled appointments