

MODEL

**INCOME TAX
ASSISTANCE
GUIDE**

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Legal Assistance Branch

Administrative and Civil Law Department
The Judge Advocate General's School, United States
Army
Charlottesville, Virginia

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PREFACE

This publication is one of a series prepared and distributed by the Legal Assistance Branch of the Administrative and Civil Law Department of The Judge Advocate General's School, U.S. Army (TJAGSA). Legal assistance attorneys should find this series useful in the delivery of legal assistance. The information contained herein is as current as possible as of the date of publication. Attorneys should recall, however, the law is subject to legislative amendment and judicial interpretations that occur much more rapidly than this publication can be updated and distributed. For this reason, use this publication only as a guide and not final authority on any specific law or regulation. Where appropriate, legal assistance attorneys should consult more regularly updated references before rendering legal advice.

The series contains summaries of the law, guidance, and sample documents for handling common problems. The sample documents are guides only. Legal assistance attorneys should ensure that the samples are adapted to local circumstances and are consistent with current format provisions in Army Reg. 25-50 prior to reproduction and use.

While forms can save time for both attorneys and clerk-typists, indiscriminate use of such forms is inherently dangerous. Standard form language may not be fully appropriate for the particular client's situation. Also, the use of a form detracts from the personalized, individual service attorneys strive to give their clients. Nonetheless, the careful, selective use and editing of forms can enhance an attorney's service to clients by reducing document-drafting time and helping remind the attorney of important requirements in drafting legal documents.

The series is part of the continuing effort to improve and expand the resources available to legal assistance practitioners. As you use this publication, if you have any recommendations for improvement, please send your comments and suggestions to The Judge Advocate General's School, ATTN: JAGS-ADA-LA, Charlottesville, Virginia 22903-1781.

Legal assistance attorneys are encouraged to maintain this publication in a three-ring binder until a replacement is issued. In future years, specific page changes may be published instead of reprinting the entire publication.

Each year, the Legal Assistance Branch receives many requests for its publications. Because of limited budgetary and personnel resources, however, additional outside distribution of these materials in printed format is not possible.

There are, however, several ways to obtain many of these publications. First, the Defense Technical Information Center (DTIC) makes some of these publications available to government users. Practitioners may request the necessary information and forms to become registered as a user from: Defense Technical Information Center, 8725 John J. Kingman Road, Suite 0944, Fort Belvoir, Virginia 22060-6218, telephone (703) 767-9087 or DSN 427-9087.

Second, this and many other word processing documents are uploaded on to the Legal Automation Army-Wide Systems Bulletin Board System (LAAWS BBS). Some of these are now in or being converted to Microsoft Word version 6.0 format. Others are in ASCII and WordPerfect. Users can sign on the LAAWS BBS by dialing (703) 806-5772 with the following telecommunications configuration: 2400 - 19,200 bps; parity-none; 8 bits; 1 stop bit; full duplex; Xon/Xoff supported; VT100 terminal emulation. After signing on to the LAAWS BBS, the desired publication can be downloaded to the user's computer. Consult THE ARMY LAWYER for current information on new publications available through the LAAWS BBS. Questions concerning LAAWS BBS should be directed to the OTJAG LAAWS office at (703) 805-2922.

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The following Legal Assistance Branch publications are currently available in "zipped" format:

<u>Number</u>	<u>Title</u>
JA 260	Soldiers' & Sailors' Civil Relief Act
JA 261	Legal Assistance Real Property Guide
JA 262	Legal Assistance Wills Guide
JA 263	Legal Assistance Family Law Guide
JA 265	Legal Assistance Consumer Law Guide
JA 267	Uniformed Services Worldwide Legal Assistance Office Directory
JA 269	Legal Assistance Federal Income Tax Information Series
JA 271	Legal Assistance Office Administration Guide
JA 272	Legal Assistance Deployment Guide
JA 274	Uniformed Services Former Spouses' Protection Act - Outline and References
JA 275	Model Tax Assistance Program
JA 276	Preventive Law Series

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This publication does not promulgate Department of the Army policy and does not necessarily reflect the views of The Judge Advocate General or any government agency.

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CHAPTER 1

EFFECTIVE TAX ASSISTANCE SERVICES

Colonel Arquilla, former Chief, Legal Assistance Division, wrote "The New Army Legal Assistance Regulation," published in The Army Lawyer, May 1993. In his article, he states:

"Federal and state income tax assistance--to include the preparation and electronic filing of returns--continues to be a major feature of the Army Legal Assistance Program. . . . AR 27-3 continues to recognize that installation commanders have the final say on who provides tax services on the installation. . ." (footnotes omitted).

Army Regulation 27-3, paragraph 3-6i, currently provides:

Taxes. Legal assistance will be provided on real and personal property tax issues and on the preparation of Federal and State income tax returns. Legal assistance may be provided on estate, inheritance and gift tax matters, electronic filing of income tax returns, and appealing tax rulings and other findings based on the availability of expertise and resources. Tax assistance on private business activities is outside the scope of the legal assistance program with the exception noted in paragraph 3-8a(2) for family child care (FCC) providers.

(1) Income tax assistance is an important aspect of a commander's legal assistance program. Supervising attorneys should seek command support to appoint unit tax advisors (UTAs), to detail special duty (SD) soldiers, and to recruit volunteers (e.g., through Army Community Service (ACS)). When feasible, attorneys should seek command support to obtain equipment to file electronically Federal and State income tax returns. When command support is obtained, supervising attorneys should:

- (a) Establish training programs for UTAs and SD soldiers.
- (b) Sponsor training courses conducted by Federal and State taxing authorities on the installation.
- (c) Make tax forms available for filing returns and related petitions and appeals.

(2) Attorneys, paralegals, UTAs, SD soldiers, and volunteers will not sign income tax returns as tax preparers, even when they render assistance in completing tax forms. When appropriate, they may indicate that such forms were prepared

under the Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) program. Supervising attorneys will supervise all tax assistance services on their installations, except those provided by commercial tax preparers.

As you can see, the essence of a successful program is actual assistance in the completion of the tax return, not just advice on how to do it. Offices are encouraged to use initiative in identifying additional methods for delivering tax assistance.

In the past several years, many installations have become innovative in the establishment of a tax assistance program. Some installations use only a system of providing tax services through UTAs. Many installations use a combination of UTAs and a tax center or tax office. Because of the improvement in technology and overwhelming request for electronic preparation and filing of tax returns, some installations have eliminated the use of UTAs in favor of a consolidated tax center. Each installation, post or camp must carefully evaluate the needs of its soldiers in relation to the available equipment and personnel assets to determine which method of providing tax services will be utilized. This guide provides suggested formats for use in each type of tax assistance program.

CHAPTER 2
TAX ASSISTANCE SERVICES
STANDING OPERATING PROCEDURE
(TAS UTILIZING UTAs)

This chapter contains a Standard Operating Procedure (SOP) for a Tax Assistance Service (TAS) that employs UTAs and a small tax office. Chapter 4 contains a second SOP, which is applicable to a TAS that uses a consolidated tax center and does not employ UTAs. The SOPs are not meant to be all inclusive, but a TAS can use them as models for its own SOP.

TAX ASSISTANCE SERVICES
STANDING OPERATING PROCEDURE
(TAS UTILIZING UTAs)

I. GENERAL.

- A. **PURPOSE:** Tax return preparation is perceived as so complicated and time consuming that many soldiers will not attempt it. Rather, they will pay another agency to prepare their taxes. Many soldiers who do prepare their own taxes fail to claim legitimate deductions and credits. Additionally, some of those who pay for assistance fall victim to a few unscrupulous firms that offer income tax refund discounting schemes. These schemes are generally illegal and charge the user an unreasonable interest rate. Members of the military community deserve better care and should not have to hire a commercial preparer to get their taxes prepared in most cases. The military has an interest in insuring that its people file their income tax returns accurately and expeditiously. This can all be accomplished by providing effective Tax Assistance Services (TAS).
- B. **APPLICABILITY:** This SOP applies to all Fort Blank personnel designated to support the Fort Blank TAS.
- C. **ORGANIZATION AND STAFFING:** The Fort Blank Legal Assistance Office directs the Fort Blank TAS. The unit and volunteer tax assistors also support Fort Blank TAS.
- D. **RESPONSIBILITIES:**
1. The Staff Judge Advocate is responsible for:
 - a. Installation TAS.
 - b. Selection of a Tax Officer and personnel for the tax office.

2. The Legal Administrator is responsible for logistic support of the TAS and Tax Office to include computer hardware and software, office space, telephone service, and transportation.
3. The Chief Legal Noncommissioned Officer is responsible for identifying and detailing enlisted soldiers to support the TAS.
4. The Chief, Legal Assistance Branch, is responsible for:
 - a. Direct supervision of the Tax Officer and installation TAS.
 - b. Ensuring that the TAS is publicized during the weekly Legal Assistance briefing of incoming soldiers.
 - c. Promoting the TAS in the First Sergeants' and Commanders' Course.
 - d. Ensuring that posters advertising the TAS are prominently displayed in the Legal Assistance Office.
5. The Tax Officer is responsible for:
 - a. Daily operation of the Tax Office and TAS.
 - b. Serving as liaison with IRS.
 - c. Preparation of all correspondence pertaining to the TAS.
 - d. Coordination of all tax instruction.
 - e. Obtaining IRS forms and educational materials.
 - f. Publicizing TAS.

- g. Preparing lists of unit and volunteer tax assistors.
- h. Liaison with Army Community Services (ACS) and supervision of the Volunteer Tax Assistor's Program.
- i. Coordination and operation of the Outreach Program.
- j. Training electronic return originators (EROs).

II. SCOPE OF TAS. The TAS is a command directed program. It is designed to provide Federal and State income tax return preparation assistance to soldiers and their family members. TAS is a command directed program conducted with the cooperation of the Internal Revenue Service (IRS) under its Voluntary Income Tax Assistor's Program (VITA). TAS consists of the following components:

- A. **Unit Tax Assistor Component.** Because of the large number of eligible legal assistance clients at an installation who will need assistance in filing income tax returns, the legal assistance office cannot possibly assist in the preparation of all returns. Accordingly, designated unit tax assistors (UTA) will be primarily responsible for assisting soldiers. One or more UTAs will be appointed for each company size unit. These soldiers will be trained in Federal income tax preparation by IRS instructors or judge advocate officers. Similar instruction on State tax preparation should be obtained from State agencies. UTAs will assist soldiers in their unit in preparing their returns. Questions beyond the expertise of the unit tax assistor will be referred to the post Tax Officer.
- B. **Volunteer Tax Assistor Component.** This component organizes delivery of services to other eligible personnel, such as retirees and family members of soldiers who are not assigned to the post. Army Community Services (ACS) will identify volunteers who are willing to donate their time during the months of January through April to provide income tax assistance. The volunteers will be trained along with UTAs. Tax preparation assistance will be offered at one or more tax offices established on the installation during the tax season. The Tax Office(s) will be under the operational control and supervision of the Tax Officer.

- C. **Outreach Component:** The Outreach Component is an effort to educate personnel concerning the tax law, and involves arranging for representatives of the IRS, other agencies, or the Tax Officer to speak to units. The discussions can address changes in the tax law, general information about such items as tax deductions and credits, or any specific topics desired by a certain group.
- D. **Legal Assistance (Tax Office).** The Staff Judge Advocate's Office will establish a Tax Office staffed to provide both the administrative support and the technical information services needed by unit and volunteer tax assistors. This includes obtaining and distributing the necessary State and Federal tax forms and answering questions from UTAs and volunteer tax assistors. Additionally, appointments will be made to see the Tax Officer or other legal assistance officers for personnel with the more difficult tax problems. Legal assistance attorneys will not prepare entire returns, but rather, will assist clients with resolving specific tax issues or problems with completion of portions of a return.
- E. **Information Component.** Success of the program depends on both command support and an active information program. The availability of TAS must be advertised by an aggressive information program.

III. PLANNING AND PREPARATION STAGE OF TAS. Success of TAS depends on detailed and timely planning and preparation by the Tax Officer. The following are some of the more important steps in that preparation and planning:

- A. **Milestones.** TAS will be initiated each year by obtaining SJA approval of the milestone schedule (Appendix 1). The milestones can be used as a general checklist.
- B. **Command Support.** TAS must be a command directed program. The Tax Officer will prepare and staff a decision paper outlining the program (Appendix 2).
- C. **Coordination with IRS.** Early contact and close coordination with IRS is essential. The Tax Officer will identify the IRS contact person and then request instructor support, if required, in writing (a sample letter is at Appendix 3). This request should also identify training materials needed. An example of such materials is also in Appendix 3.

- D. **Tax Forms.** The Tax Officer will request Federal and State tax forms to support the TAS. Federal forms may be ordered using IRS Form 2333V by consulting the supporting IRS Taxpayer Education Office. A list of State tax offices from which State forms can be obtained and a sample letter requesting them are at Appendix 4. The Tax Officer should review the prior year's after action report to determine the appropriate number of state tax returns needed.
- E. **Scheduling of VITA Training.** The Tax Officer should make early coordination with the G-3 to schedule VITA training. The training should occur in early January, but unit training schedules should be considered and accommodated to the maximum extent possible. Once the training dates have been selected, an appropriate class room should be requested and reserved.
- F. **Unit Tax Assistors.** After the decision paper has been approved, the Tax Officer will prepare a letter of instruction for units requesting each company sized unit to provide the names of one or more unit tax assistors (a primary and an alternate is desirable) to the Tax Officer (a sample letter is at Appendix 2). Unit legal clerks are eligible to serve as tax assistors. The Tax Officer will publish a list of these assistors.
- G. **Volunteer Tax Assistors.** Army Community Services (ACS) will serve as the action agency for identifying volunteer tax assistors. The Tax Officer will assist ACS by preparing an announcement for the Daily Bulletin and an article for the post newspaper explaining the volunteer program and seeking volunteers (Appendix 5). The Tax Officer will coordinate with ACS to obtain the names of volunteers. Additionally, the Tax Officer will identify a location(s) for a tax office from which the volunteer tax assistance will be offered. The Tax Officer will compile a list of volunteers based on input received from ACS. Volunteers can be civilians or soldiers. Legal specialists and unit tax assistors may also serve as part of the ACS volunteer program.
- H. **Tax Officer Training.** Success of the program depends on the expertise of the Tax Officer. Although many legal assistance attorneys have studied Federal income tax, few have much experience or expertise in actual income tax preparation. Accordingly, it is wise for the Tax Officer to attend the TJAGSA Tax Law for Attorneys Course in December. The Tax Officer should also seek training in tax law and tax preparation of the State in which the installation is located so the Tax Officer can provide State tax instruction to unit and volunteer tax assistors if State tax personnel are not available to give the instruction.

- I. Operation Outreach. The Tax Officer will coordinate with IRS to obtain instructors for Operation Outreach. The availability of IRS instructors will be advertised to units and staff sections and requests for outreach classes will be taken. Dates, times, and places for the classes will be recorded and classrooms should be reserved. An escort for the IRS instructor will be provided. The Tax Officer will send IRS a copy of the class schedule. The Tax Officer will coordinate announcements and other publicity for the classes. Steps in planning the Outreach Program are at Appendix 6.

IV. IMPLEMENTATION OF TAS.

A. VITA Classes.

1. The week prior to the classes, unit and volunteer tax assistants will be sent a reminder of the class, indicating the time, location, and what materials should be brought to the class. The Tax Officer is responsible for insuring availability of the class room, training materials, and needed training aids. A reminder of the class will be placed in the weekly bulletin.
2. The Tax Officer will serve as escort for the IRS instructors, who should be extended every courtesy. The Tax Officer will insure that attendance is taken daily. Prior to conclusion of the class, the Tax Officer will insure that the IRS toll-free assistance number is given to the attendees. An examination will be administered, the Tax Officer should be given certificates of completion, and the Tax Officer is responsible for completing the certificates.

- ##### **B. Information Program.**
- Success of the TAS depends on an aggressive information program. The Tax Officer will place repeated announcements in the daily bulletin and post newspapers advertising the TAS and use radio and TV announcements when available. Additionally, substantive articles and short tax vignettes should be prepared and submitted for the post newspaper and weekly bulletin. Examples of past articles are at Appendix 7. The outreach classes should be widely publicized. Begin the tax season by advertising a Tax Education Week, during which the VITA classes occur and a number of outreach classes are given. This will encourage taxpayers to get organized early for filing of returns. Individuals should also be cautioned about the dangers of income tax refund discounting.

- C. Outreach Program. The Tax Officer will supervise the outreach program. This includes: insuring that classrooms are ready, including any desired training aids; that an escort is appointed for each IRS instructor; and that the number attending the classes is recorded and reported to the Tax Officer.
- D. VITA Assistance.
1. Once training is complete, income tax preparation assistance will begin, both by the unit and volunteer tax assistors. Volunteer assistors will provide assistance from the tax office under the supervision and control of the Tax Officer. Emphasis should be placed on getting returns in early. The SJA should request that commanders mention this during commander's call and at other appropriate times.
 2. The Tax Officer is responsible for providing assistance to unit tax and volunteer tax assistors concerning matters beyond their expertise.
 3. The Tax Officer will obtain weekly reports from unit tax and volunteer tax assistors concerning their level of assistance (Appendix 8). A copy of this weekly report will be sent to IRS which needs the feedback to justify the support given the installation.
 4. Tax assistance should be made available at convenient times. This would include offering assistance occasionally during the evenings and on weekends. The Tax Officer will establish a "tax weekend" each month and advertise the availability of tax assistance during this weekend. Unit tax assistors should be encouraged to provide time in the training schedule for tax preparation and may render assistance to groups of soldiers at a time which will maximize efficiency.
 5. Tax assistors will not sign returns. Rather, they will print "VITA" or "VITA-T" in the block for paid preparers.

E. Tax Office Operations.

1. During the income tax preparation season the Legal Assistance Office will staff a tax office under the supervision of the Tax Officer. The office will be responsible for providing assistance to unit and volunteer tax assistors. This includes providing forms and answering questions beyond the capability of the unit and volunteer tax assistors.
2. General preparation assistance from Volunteer Assistors may be rendered on an appointment or walk-in basis or some combination of both. Appointments to see the Tax Officer or another Legal Assistance provider for individuals with tax problems beyond the capability of unit or volunteer tax assistors will be made by the tax assistor on behalf of the patron. The services rendered by Legal Assistance Attorneys will be within the limitations prescribed by AR 27-3 (i.e., the preparation of partnership or corporate tax returns or matters relating to producing business activities is not authorized). The Tax Officer will be responsible for seeing that proper assistance is provided.
3. To assist unit and volunteer tax assistors, the Tax Officer will develop and distribute a VITA newsletter containing tax information and answers to recurring questions from unit and volunteer tax assistors. The Tax Officer may find JA 269, Legal Assistance Federal Income Tax Information Series (published annually) and IRS Publication 1049B helpful.
4. The Tax Officer will monitor the progress of the TAS and render weekly reports to the SJA and IRS. The Tax Officer will coordinate with IRS as to the format and method for submission of reports. A sample format is at Appendix 8.

V. AFTER ACTION REPORT.

- A. After the tax filing season the Tax Officer will prepare a final report of assistance rendered. This report will be submitted to the SJA for approval.
- B. A final report of assistance rendered will be prepared and sent to IRS.

- C. The Tax Officer will prepare an article for the post newspaper discussing the success of the program and publicly thanking the volunteers and IRS.
- D. The Tax Officer will prepare certificates of appreciation for unit and volunteer tax assistors. These will be signed by the SJA and distributed.
- E. The Tax Officer will prepare letters of appreciation for the IRS volunteers.
- F. The Tax Officer will obtain from the SJA a designation of the Tax Officer for the upcoming season.
- G. An after action report will be provided to the Legal Assistance Division, The Judge Advocate General, 2200 Army Pentagon, Washington DC 20310-2200 ordinarily not later than 1 June (or the date specified by the Legal Assistance Division, OTJAG). The report will be in the format prescribed by DAJA-LA.

APPENDIX 1 TO FORT BLANK TAX ASSISTANCE SERVICES

TAX ASSISTANCE MILESTONES

This appendix shows the milestones for the Fort Blank Tax Assistance Services. (Dates should be inserted in place of the phrase "First Week", etc..)

SUBJECT: Fort Blank Tax Assistance Services Milestones

Fourth Week of July

SJA selects Tax Officer.

First Week of August

1. Telephone contact to IRS to establish VITA point of contact. Discuss tentative dates for VITA instruction during the second week of January.
2. Tentatively reserve the classroom (post theater, other location) as a site for the classes.
3. Order electronic tax filing software.
4. Make sure Tax Center or Tax Office has its own telephone number. Preferably one with the last four numbers that spell TAXX, TAXS, 4TAX, etc.
5. Coordinate for location of Tax Center or Tax Office. Make sure location has adequate phone lines, electrical system and layout.
6. File IRS Form 8633, Application to Participate in the Electronic Filing Program, if necessary.

Second Week of August

1. Prepare decision paper for SJA requesting approval of the Fort Blank Tax Assistance Services.
2. Finalize reservations for VITA classes at the classroom in writing.
3. Identify tax preparation training courses for key support personnel to attend (Air Force JAG School or commercially offered course). Confirm Tax Officer quota to TJAGSA Tax Law for Attorneys Course.

Fourth Week of August

Send decision paper to SJA. Attach copies for concurrence.

First Week of September

1. Submit CG approval of TAS to G-3 for tasking of Special Duty (SD) soldiers or UTAs. Discuss tasking with G-3 to make sure there are no ambiguities.
2. Make formal coordination with ACS concerning the Volunteer Tax Assistor's Services.
3. Prepare and mail letters to State and Federal taxing authorities requesting tax forms and instruction materials for preparation of tax forms. Many states will send reorder forms each year to the tax office or legal assistance office.
4. Begin working on tax articles to be used before and during the tax season. Develop strategy when these articles and publicity will be used during tax season. Once the tax season starts there may not be enough time to write tax articles.

Third Week of September

Make reservations for primary and backup audio-visual and sound systems, overhead projector, and microphone for VITA classes. Consider arranging videotaping of VITA classes to use for make-up classes or remedial training.

First Week of October

1. Finalize dates for VITA training.
2. Distribute MOI requesting units to provide names of UTAs or SDs.
3. Meet with VITA POC. Coordinate VITA classes and establish reporting format.
4. Send letter to ACS implementing the Volunteer Tax Assistor's Program.
5. Submit article to post newspaper and item for weekly bulletin soliciting volunteers for the Volunteer Tax Assistor's Program. These articles should run during October, November and December.
6. Hold a coordination meeting with Tax Officer, Chief of Legal Assistance, Chief Legal NCO, Legal Administrator, and any other key personnel. Make sure all equipment needed for Tax Center or Tax Office is in the works (i.e., copier, computers, printers, supplies, etc.).
7. Submit application for electronic tax filing to the IRS.
8. Coordinate for Tax Officer and other key personnel to attend tax software training course.

Third Week of October

1. Contact VITA instructors; make hotel reservations for them as necessary.
2. Send reminder to units requesting names of UTAs or SDs.
3. Confirm classroom site, to including use of the audio-visual equipment.
4. Submit articles to newspaper, bulletin, and TV channel soliciting volunteers for VITA program.
5. Develop training plan for UTAs, VITAs, and SD soldiers.

First Week of November

1. Complete list of UTAs and/or SDs.
2. Pick up VITA materials.
3. Assemble packets to be distributed to classes.
4. Chief of Legal Assistance should become familiar with material in the event he or she needs to fill in as an instructor.
5. Order additional forms from IRS if necessary.
6. Begin advertising the who, what, where, and when of VITA instruction in post newspaper.
7. Begin information campaign regarding VITA program (post TV, radio, newspaper, local paper).
8. Begin advertising in post newspaper the availability of an IRS Outreach instructor to provide 1-hour unit level tax information presentations.
9. Prepare and publish for distribution the annual tax flyer.
10. Prepare and publish for distribution to unit and volunteer tax assistants copies of VITA hotline flyer.
11. Prepare and publish for distribution copies of VITA report forms.
12. SJA should make arrangements for the Commanding General to give opening remarks to tax training class and also to have the CG or Chief of Staff perform a ribbon cutting for the Tax Center or Tax Office.
13. Tax Officer should be working full time on TAS.

Third Week of November

1. Reminder to units requesting UTAs and/or SDs.
2. Confirm classroom and audio-visual equipment.

First Week of December

1. Pick up or confirm delivery of Federal income tax publications and forms.
2. Confirm distribution of Fort Blank's tax flyer.
3. Prepare tax center or tax office for operation.
4. Tax Officer and key personnel should meet with IRS District personnel in coordinating meeting.
5. Obtain electronic filing password from IRS.

Second Week of December

1. Finalize list of ACS Volunteer Tax Assistors.
2. Assemble packets to be distributed to UTAs, VITAs, and SD soldiers during classes.
3. Appoint electronic return originators.
4. CONUS: If using a Tax Center or Tax Office, perform tax training for SD personnel. Training should combine IRS VITA training, preparing tax returns on the computer, and Tax Center procedures. Training in December is contingent on getting requisite training materials and electronic filing software.

Third Week of December

1. Confirm the Outreach Program schedule with all units and staff sections interested in participating.
2. Test software for electronic filing.
3. Distribute program publicity and posters.

First Week of January

1. Open Tax Center or Tax Office for distribution of tax forms, answering tax questions, and preparation of returns.

2. Outreach Program for units and VITA instruction for Unit and Volunteer Tax Assistors.
3. Take inventory of federal and state tax forms. Reorder whatever was not sent or what forms were not sent in adequate numbers.
4. SD soldiers arrive at Tax Center or Tax Office.

Second Week of January

1. Test electronic filing of tax returns.
2. Make-up VITA training.

Third Week of January (or first day of electronic filing acceptance by the IRS)

1. Begin complete Fort Blank Tax Assistance Services, to include electronic filing of tax returns.
2. Conduct installation/unit 1040EZ Day.
3. Make-up VITA training by videotape.

First Week of February

VITA makeup classes by videotape.

First Week of March

Begin preparing award packets for SD soldiers, VITAs, and/or UTAs. Make arrangements for some sort of recognition luncheon following the tax season.

Third Week of April

1. Conclude Tax Assistance Services (unless overseas).
2. Prepare letters of appreciation.
3. Prepare after action report and final report to IRS.

First Week of May

1. Prepare after action report for OTJAG. Report is due annually IAW AR 27-3.
2. Prepare a memorandum on observations and recommendations for SJA and future Tax Officer.

APPENDIX 2 TO FORT BLANK TAX ASSISTANCE SERVICES

COMMAND SUPPORT

1. The Commanding General, Fort Blank, is the approval authority for the Tax Assistance Services. This appendix includes a sample decision memorandum (encl. 1) for coordination within the command. The original is given to the SJA who will take it to the CG.
2. After the CG has approved the program, the letter at Encl. 2 is sent to all units on Fort Blank. This is accomplished by forwarding a signed copy of the letter to the Adjutant General's section for reproduction and distribution.
3. The dates of VITA classes and a notice of where the Tax Center or Tax Office will be located should be advertised concurrent with the dispatch of the letter at Encl. 2.

2 Encls

(TAS UTILIZING UTAs)

JAGS-XXX (Marks Number)

[Date]

MEMORANDUM THRU Chief of Staff

FOR Commander, Fort Blank

SUBJECT: Tax Assistance Services

1. PURPOSE. To obtain approval to establish a comprehensive tax assistance program to assist Fort Blank soldiers in the preparation of their 199X Federal and State income tax returns.

2. DISCUSSION.

a. The Fort Blank Staff Judge Advocate Office, Legal Assistance Branch, will supervise the overall tax program and provide a Post Tax Officer to assist and act as primary point of contact for the program.

b. This program is a continuation of the services provided on a post-wide basis for the past X tax seasons. The Internal Revenue Service (IRS) provides instruction for all unit and volunteer tax assistors and supplies the necessary tax forms directly to the post.

c. Company-sized units at Fort Blank should designate one or more unit tax assistors to assist other unit members from 01 January 199X through 30 April 199X. Additionally, volunteer tax assistors will be solicited by ACS from the military community and will provide tax preparation assistance to family members and other eligible persons. Unit and volunteer tax assistors will be trained by IRS Volunteer Income Tax Assistors' (VITA) classes.

d. Detailed guidelines for the 199X Fort Blank Tax Assistance Services are contained at Tab A.

3. RECOMMENDATIONS.

a. That the 199X Fort Blank Tax Assistance Services as described in detail at Tab A be approved.

b. That all company size units designate one or more unit tax assistors to participate in VITA classes.

c. That volunteer tax assistors be identified by Army Community Services and trained with unit tax officers.

d. That the Staff Judge Advocate implement and monitor the program.

e. That you sign the memorandum at TAB B requiring all unit commanders to appoint UTAs.

2 Encls

COORDINATION:

APPROVED _____
DISAPPROVED _____

Encl 1 to Appendix 2

(TAS UTILIZING UTAs)

199X Fort Blank Tax Assistance Services

PURPOSES.

- a. To assist Fort Blank soldiers, family members, and military retirees in the preparation of Federal and State income tax returns.
- b. To supply Federal and State tax forms.
- c. To train unit and volunteer tax assistors to act as income tax preparers.
- d. To electronically file Federal income tax returns.

OPERATION.

a. The Fort Blank Staff Judge Advocate's (SJA) Office, Legal Assistance Branch, will supervise the overall Tax Assistance Services and provide a Post Tax Officer to assist and act as primary point of contact for the program.

b. Each company-size unit at Fort Blank will provide one or more unit tax assistors for the period 1 January 199X through 30 April 199X. Once trained in income tax form preparation, these individuals will be available to soldiers of the unit who desire help in completing forms. This assistance should be performed during normal duty hours at locations prescribed by the unit commander with minimum interference to unit operations. Unit tax assistors are also encouraged to conduct group sessions for soldiers to prepare simple 1040EZ tax returns.

c. A group of volunteers will be identified by Army Community Services (ACS). These volunteers will be trained in income tax preparation along with the unit tax assistors. The ACS volunteer tax assistors will provide tax assistance from an established tax office at a convenient location such as the ACS building. The ACS volunteers will provide assistance to eligible personnel such as family members of soldiers who are not assigned to the installation. The Volunteer Tax Assistors will be under the supervision and control of the Tax Officer.

d. The Post Tax Officer will be located in the Fort Blank SJA Office in Building _____. The telephone numbers will be _____. The Tax Officer will distribute forms, as requested, to individuals and to unit tax assistors and serve as primary point of contact for all unit and volunteer tax assistors (TA) and will answer their questions and resolve problems that may arise. The TA will refer any question or problem beyond the TA's ability to the Legal Assistance Branch, which will set up an appointment. The Tax Officer will monitor the public information function of the Tax Assistance Services, ensuring the timely and accurate publication of articles

and messages regarding tax services. The Tax Officer will submit weekly reports to the Fort Blank SJA, summarizing the activity for the week.

e. The Legal Assistance Branch of the Staff Judge Advocate's Office will provide assistance in special cases arising which cannot be resolved by the unit or volunteer tax assistors after consultation with the Post Tax Officer.

TRAINING.

a. Tax classes will be presented by the Internal Revenue Service (IRS) to train the unit and volunteer tax assistors under the Volunteer Income Tax Assistors' (VITA) Program of the IRS. State income tax preparation training will also be presented. Unit and volunteer tax assistors will register with the Post Tax Officer at this time as points of contact for their units. There will be X days of instruction scheduled for [Date]. An examination will be given at the end of the class to certify each unit and volunteer tax assistor as a VITA income tax preparer.

b. Each student will receive a packet of training and reference materials. These will be used throughout the class and will later serve as reference material for actual form preparation.

c. Each student will be excused from other duties for the duration of their class. Each student should be reminded that the class will be their place of duty during training.

REPORTS.

a. Unit tax assistors will submit a weekly Tax Assistance Report to the installation Tax Officer. Negative reports are required. Reports must be made by close of business every Thursday.

b. Immediately after the tax filing deadline unit commanders will complete surveys of tax assistance and forward them to the Tax Officer.

(TAS UTILIZING UTAs)

AFZF-JA

[Date]

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: 199X Fort Blank Tax Assistance Services

1. The 199X Income Tax Assistance Services has been approved and will begin with the training of Unit and Volunteer Tax Assistors during the first week of January 199X. The concept for this command program is described in detail at Encl 1.
2. Unit Tax Assistors (UTAs) will assist soldiers and family members in the preparation of their 199X tax returns. Our objective is to provide this preparation assistance within each company-size unit. To accomplish this mission, the Internal Revenue Service will conduct XX days of classes at the Post Theater. UTAs will attend classes from 0830 to 1630 on [Date]. Members of the class should arrive at 0830 to receive their packet of materials for the course of study. In addition, these assistors will need to bring pencils, paper, and a clip board to complete practical exercises and the testing portion of the instruction. A calculator is recommended but not required.
3. Direct that each company-size unit within your command designate one or more individuals to act as Unit Tax Assistors and notify the Fort Blank Legal Assistance Office in writing NLT 1 November 199X of the individuals designated. Persons selected should be available to perform tax assistance work within their units during the tax season which ends 30 April 199X. I further direct you to disseminate the contents of this letter to designated Unit Tax Assistors within your command.

Encl

DISTRIBUTION:

A

Encl 2 to Appendix 2

APPENDIX 3 TO FORT BLANK TAX ASSISTANCE SERVICES
IRS COORDINATION

This appendix includes a sample letter for establishing coordination with the IRS Taxpayer Education Office (Encl 1). It also includes a sample VITA Materials Request listing of resource materials that will be needed for the VITA classes (Encl 2). IRS Publication 724, Help Other People With Their Tax Returns, lists IRS Taxpayer Education Coordinators' addresses and telephone numbers. Be sure to order IRS Publication 1045, Information for Tax Practitioners, for use in reactivating the installation account on the Tax Practitioner Mailing List and ordering informational copies of forms and schedules.

2 Encls

Office of the Staff Judge Advocate

Mr. Name
Taxpayer Education Office
500 22nd Street, South
Birmingham, Alabama 35233

Dear Mr. Name:

As I explained to you over the telephone last week, I am the Tax Officer for Fort Blank and will be organizing our Tax Assistance Services this year. As in the past, we plan to run an extensive Volunteer Income Tax Assistor's Program and solicit your support. We plan to identify about _____ unit and volunteer tax assistors who would have to be trained. They will provide assistance to our military and dependent population of about _____ people at Fort Blank.

We are tentatively scheduling the training for [Date] and would request that you provide us with two VITA instructors on those days. I will make hotel reservations for them if desired. Additionally, we would also like to participate in operation Outreach this year and would appreciate your providing us with instructors for various one hour classes to be presented during the months of January and February. I will also be sending you a request for VITA forms and training materials.

Please let me know whether IRS can support us in these areas and whether the suggested dates for the VITA training will be satisfactory. Please feel free to contact me at _____ if you have any questions.

I look forward to a very successful tax assistance program this year and thank you in advance for your cooperation and support.

Sincerely,

Encl 1 to Appendix 3

VITA MATERIALS REQUEST

The following materials are needed to conduct the VITA Course at Fort Blank:

<u>Form #</u>	<u>Amount</u>	<u>Publication #</u>	<u>Amount</u>
1040*	___ cases	1040 Instructions	___ cases
1040A*	___ cases	17	___
1040EZ*	___ cases	678, Vol 1	___
729A (Poster)	_____	678, Vol 2	___
853	_____	678M	___
E-138	___ cases	1132**	___
		1194 Vols 1-4**	___

* - VITA Overprint

** - One copy per tax office

VITA Materials:

- Form 2333V, Taxpayer Education Order Form
- Pub 724, Help Other People With Their Tax Returns (lists IRS Taxpayer Education Coordinators addresses and telephone numbers).
- Pub 1084, VITA Volunteer Coordinator's Handbook (provides guidelines on how to establish a VITA site and publicize and manage it effectively).

Encl 2 to Appendix 3

APPENDIX 4 TO FORT BLANK TAX ASSISTANCE SERVICES
REQUESTING TAX FORMS

1. Encl 1 is a sample letter requesting State tax forms from all States having a State income tax. The address should include an attention line: ATTN: Forms Supply Office.
2. Encl 2 is a listing of the addresses of the State offices of all States which have a State income tax. This list should be compared annually with the current All States Income Tax Guide published by the Air Force.
3. The SJA office should always maintain at least one each of the various state tax forms. This form can be copied, if the office did not receive enough from a state. The tax officer should note shortages and include this information in the after action report so that next year the appropriate number of forms can be ordered.
4. Finally, many states now have their tax forms and instructions available for downloading on the internet. The IRS has a link to all states with department of revenues that have web pages. The internet site for IRS tax forms with a link to state tax forms is http://www.irs.ustreas.gov/forms_pubs/index.html/.

2 Encls

Office of the Staff Judge Advocate

Alabama Department of Revenue
Income Tax Forms
P.O. Box 327470
ATTN: Forms Supply Office
Montgomery, Alabama 36132-7410

Dear Sir or Madam:

As Post Tax Officer for Fort Blank, it is my responsibility to assist our personnel in obtaining the forms needed to file State income tax returns for the calendar year 199X. There are approximately _____ soldiers plus dependents residing at Fort Blank. Past experience has shown that it is more efficient for both the State and military installation to obtain the State forms in one bulk mailing rather than have each soldier order them individually.

Please forward _____ copies each of your State income tax forms and instruction booklets, including but not limited to: short and long resident forms, nonresident refund forms, and any other documents required for filing a return in your State.

Please ship these forms and instruction booklets to:

Commander, Fort Blank
Attention: Office of the Staff Judge Advocate
(Tax Officer)
Fort Blank, _____

Five address labels are enclosed for your convenience.

Should there be a problem with forwarding the materials to me, please contact me at your earliest convenience. Your prompt assistance will enable soldiers and their family members to complete their State returns in a timely manner.

Encl 1 to Appendix 4

STATE TAX AUTHORITIES

Alabama Department of Revenue
Income Tax Form
P.O. Box 327470
Montgomery, Alabama 36132-7470

Arizona Department of Revenue
Forms Distribution Unit
1600 West Monroe
Phoenix, Arizona 85007

Department of Finance and Administration
Income Tax Section
P.O. Box 3628
Little Rock, Arkansas 72203-3628

State of California
Franchise Tax Board
P.O. Box 942840
Sacramento, California 94240-0040

State of Colorado
Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

Connecticut Department of Revenue Services
92 Farmington Avenue
Hartford, Connecticut 06105

Division of Revenue
820 N French Street
Wilmington, Delaware 19899-2044

District of Columbia
Department of Finance and Revenue
Municipal Center Building
300 Indiana Avenue, N.W.
Washington, D.C. 20001

Department of Revenue
Income Tax Division
508 Trinity-Washington Building
270 Washington Street, S. W.
Atlanta, Georgia 30334

State of Hawaii
Department of Taxation
830 Punchbowl Street
Honolulu, Hawaii 96813
(800) 222-7572, (808) 548-7572

Idaho State Tax Commission
Income Tax Division
800 Park Building
Boise, Idaho 83756-0201

State of Illinois
Department of Revenue
101 W. Jefferson Street
Springfield, Illinois 62794-9044

Indiana Department of Revenue
Income Tax Division
100 North Senate Avenue
Indianapolis, Indiana 46204-2253

Iowa Department of Revenue & Finance
Hoover State Office Building
Des Moines, Iowa 50319-0120

Department of Revenue
Income Tax Division
Docking State Office Building
Topeka, Kansas 66612-2001

Commonwealth of Kentucky
Property and Mail Services Section
859 East Main Street
Kentucky Revenue Cabinet
Frankfort, Kentucky 40620

State of Louisiana
Department of Revenue and Taxation
P.O. Box 201
Baton Route, Louisiana 70823-0001

Maine Bureau of Taxation
Forms Office
Augusta, Maine 04332-1067

State of Maryland
Comptroller of the Treasury
Income Tax Division
Annapolis, Maryland 21411-0001

Commonwealth of Massachusetts Department of Revenue
Forms Service and Supply Center
100 Cambridge Street
Boston, Massachusetts 02204

Michigan Department of the Treasury
Individual Income Tax Division
Treasury Building
Lansing, Michigan 48922

State of Minnesota
Department of Revenue
Income Tax Division
Minnesota Tax Forms-Mail Station 7131
St. Paul, Minnesota 55146-71311

State Tax Commission
Income Tax Division
P.O. Box 960
Jackson, Mississippi 39205

Missouri Department of Revenue
Office of Divisional Support Services
P.O. Box 3022
Jefferson City, Missouri 65105-3022

Montana Department of Revenue
Income Tax Division
P.O. Box 5805
Helena, Montana 59604-5805

Nebraska Department of Revenue
Box 94818
Lincoln, Nebraska 68509-4818

State of New Hampshire
Department of Revenue Administration
61 South Spring Street
Concord, New Hampshire 03301

New Jersey Division of Taxation
ATTN: Forms Distribution Section
50 Barrack Street CN269
Trenton, New Jersey 08646-0269

State of New Mexico
Taxation and Revenue Department
P.O. Box 630
Santa Fe, New Mexico 87504-0630

New York State Tax Department
Taxpayer Assistance Bureau
W.A. Harriman Campus
Albany, New York 12227

State of North Carolina
Department of Revenue
Income Tax Division
P.O. Box 25000
Raleigh, North Carolina 27640

State of North Dakota
Office of the Tax Commissioner
State Capitol
600 East Boulevard Avenue
Bismarck, North Dakota 58505-0551

State of Ohio
Department of Taxation
Taxpayer Services
P.O. Box 2476
Columbus, Ohio 43266-0076

Oklahoma Tax Commission
Income Tax Division
2501 Lincoln Blvd
Oklahoma City, Oklahoma 73149-0009

Oregon Department of Revenue
Forms
P.O. Box 14999
Salem, Oregon 97309-0990

Pennsylvania Department of Revenue
Tax Forms Service Unit
2850 Turnpike Industrial Drive
Middletown, Pennsylvania 17057-5492

State of Rhode Island
Division of Taxation
One Capital Hill
Providence, Rhode Island 02908-5801

South Carolina Tax Commission
Forms Office
P.O. Box 125
Columbia, South Carolina 29214-0015

State of Tennessee
Department of Revenue
Franchise, Excise, and Income Tax Division
Andrew Jackson State Office Building
Nashville, Tennessee 37242-0482

State Tax Commission of Utah
Heber M. Wells Bldg.
160 E. Third South
Salt Lake City, Utah 84134

Vermont Department of Taxes
Pavilion Office Building
Montpelier, Vermont 05602

Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, Virginia 23210-1317

Department of Tax and Revenue
Taxpayer Services Division
P.O. Box 3784
Charleston, West Virginia 25337-3784

Wisconsin Department of Revenue
4638 University Avenue
Madison, Wisconsin 53702

APPENDIX 5 TO FORT BLANK TAX ASSISTANCE SERVICES
ACS VOLUNTEER TAX ASSISTORS

1. Army Community Services will be the action agency for obtaining volunteers to staff the tax office(s).
2. A sample notice to be placed in the daily bulletin announcing the program and soliciting volunteers is below.
3. A sample article for the post newspaper announcing the program and soliciting volunteers is on the next page.
4. Volunteers should agree to donate a minimum number of hours of service in the Tax Assistance Services as a condition to receiving the training and participating in the program.

SAMPLE ANNOUNCEMENT FOR THE WEEKLY BULLETIN
(TAS UTILIZING UTAs)

Fort Blank will again operate a tax office during the income tax filing season to assist soldiers and their family members in income tax preparation. The office will be located in the ACS building and will be open from 0900 to 1200 hours on Mondays, Wednesdays, and Fridays. ACS is soliciting volunteers to staff the office. Personnel who participate will receive two days of training from IRS instructors in income tax preparation. The instruction will be given on dates, from 0800 to 1630 hours. Personnel interested in participating would have to be available for training on both of those days and should be willing to donate at least six hours per week during the months of February and March, and during the first two weeks of April. Interested persons should contact Army Community Services, _____, telephone number _____, not later than 1 December 199X.

MODEL ARTICLE ON TAX ASSISTANCE SERVICES
(TAS UTILIZING UTAs)

Tax season approaches and Fort Blank is again preparing to provide first rate Tax Assistance Services. As in the past, Federal and State tax return preparation assistance will be offered to soldiers and their families. These services save soldiers the costs of paying a commercial agency to prepare their taxes. Assistance is offered from two primary sources. First, a unit tax assistor will be designated in each company sized unit. That person will give assistance to soldiers in the unit in preparing income taxes. Second, a group of volunteers will be identified by Army Community Services. These volunteer tax assistors will man a post Tax Office that will be located in the ACS building. The Tax Office will offer assistance from 0800 to 1200 every Monday, Wednesday, and Friday. Both Unit and Volunteer Tax Assistors will receive two comprehensive days of training from Internal Revenue Service instructors on _____(dates). Tax problems which arise that are beyond the scope of the unit or volunteer tax assistors will be referred to the Legal Assistance Office.

The ACS office is now looking for volunteers to staff the Tax Office. Persons interested in participating in this program would have to be available for the training on _____(dates), and should be willing to donate a minimum of six hours per week during the tax filing season (15 January to 15 April). The training received should prove valuable to the individual for years to come. Anyone interested in participating in the program as a volunteer tax assistor should contact _____ at _____ not later than 1 December 199X.

APPENDIX 6 TO FORT BLANK TAX ASSISTANCE SERVICES
OPERATION OUTREACH

Below is a list of steps for having a successful outreach program. The first step is to obtain IRS support of the program. The Tax Officer can augment the IRS instruction or even substitute for the IRS instruction if IRS is not able to support the program.

OUTREACH PROGRAM
(11 STEPS FOR SUCCESS)

1. Get a firm commitment from the IRS Taxpayer Education Office for a qualified IRS Instructor and firm instruction dates.
2. Begin advertising in the daily bulletin and post newspaper approximately ten weeks prior to the scheduled training dates. Contact the S3 of major subordinate commands to gain their support and have them schedule outreach classes as part of unit training.
3. Contact CPO to coordinate tax sessions for civilian employees.
4. Confirm all training requests and coordinate date, time, and POC for all unit training.
5. Coordinate date, time and location for open training sessions.
6. Coordinate filming of several taxpayer tip vignettes with IRS instructors and the Fort Blank TV Station.
7. Finalize and publish the Outreach Program training schedule. Forward a copy of the schedule to the assigned IRS instructor.
8. Call each unit POC one day in advance of training to confirm location and that unit training is still scheduled.
9. Identify an escort for the IRS instructor (preferably tax qualified). Escort will provide transportation for the IRS instructor.
10. Verify arrival and accommodations for the IRS instructor. Notify the instructor of the designated escort and coordinate their meeting.
11. Have escort prepare an after-action report to include the number of people attending and suggestions for program improvement.

APPENDIX 7 TO FORT BLANK TAX ASSISTANCE SERVICES
PUBLICITY

Success of the Tax Assistance Services depends on a vigorous information campaign. The Tax Officer should make maximum use of all forms of media available, including the post newspaper, radio station, television station, weekly bulletin, posters, and chain of command information resources. You may find it helpful to insert copies of your past efforts in this appendix.

APPENDIX 8 TO FORT BLANK TAX ASSISTANCE SERVICES
REPORTS

1. IRS will require that the installation make weekly reports of assistance rendered. IRS needs this data to justify the resources they extend to support the installation. Accordingly, the Tax Officer must coordinate to insure availability of the data. The Tax Officer should make early coordination with IRS concerning the format for the report. [Insert a copy of the standard IRS report following this page.]
2. The Tax Officer should have sufficient copies of the report reproduced so they can be distributed to Unit and Volunteer Tax Assistors, and/or Tax Center (or Tax Office) personnel during the VITA classes. During those classes, the Tax Officer should explain the report and the procedures for keeping and reporting the statistics. Unit Tax Assistors should be required to report their figures through command channels to insure command level interest in the program.
3. The Tax Officer should maintain statistics throughout the year in a format that is compatible with the reporting requirements by HQDA-LA. It is imperative to become familiar with the report format so that weekly statistics can be properly maintained during the tax season in a usable format.

Encl

APPENDIX 9 TO FORT BLANK TAX ASSISTANCE SERVICES
UNIT TAX ASSISTORS

Document the designation of unit tax advisors using a form similar to the enclosed. This appendix also includes sample letters of commendation and certificates of recognition for good work as unit tax assistors [add samples from prior years after sample form].

Encls

//OFFICE SYMBOL//

[DATE]

MEMORANDUM FOR Commanding General, Fort Blank, ATTN: Post Tax Coordinator, Fort Blank, Texas 76544-5056

SUBJECT: Duty Appointment - Unit Tax Advisor

Effective this date, (RANK), (NAME), (SSN), of (UNIT), whose telephone number is , is appointed as indicated:

- a. APPOINTED AS: UNIT TAX ADVISOR (UTA).
- b. AUTHORITY: Memorandum, HQ (AFZF-CG), III Corps & Fort Blank, Fort Blank, Texas.
- c. PURPOSE: To comply with the directive of the Commanding General, III Corps and Fort Blank, as set out in the Fort Blank Tax Assistance Services.
- d. SPECIAL INSTRUCTIONS:
 - (1) This UTA will be available to assist unit and family members in the preparation of their Federal and State income tax returns during normal duty hours throughout the entire tax season (January - April).
 - (2) This UTA will attend an IRS training seminar in January.
 - (3) This UTA possesses the requisite math and reading skills and has experience in completing his/her own income tax return.

UNIT COMMANDER'S
Signature Block

CHAPTER 3

CONSOLIDATED TAX CENTERS AND PROVIDING TAX ASSISTANCE SERVICES WITHOUT UTAS

Many installations, posts and camps have ceased using UTAs in providing TAS. Instead, these TAS have expanded the operation of the Tax Center. These programs offer preparation of tax returns manually and by computer. The staffing varies, but the Tax Officer generally serves as the Officer-in-Charge (OIC) of the Tax Center. Like any customer service operation, the success of the Tax Center is contingent upon a strong management structure. The supplementing of a Tax Officer by a civilian paralegal from the SJA Office or Legal Assistance Office is beneficial. Although the Tax Officer will generally change from year to year, the civilian paralegal can provide the continuity required for a successful program. NCO's are the backbone of the Army and a corps of strong NCO's is necessary to provide the structure and management of personnel assets at a Tax Center. The workhorses of a Tax Center are the special duty (SD) soldiers that are detailed to work in the Tax Center. Depending on the size of the military population, Tax Centers require the detailing of a handful of SD's to as many as fifty. Without command support in detailing SD soldiers, a consolidated Tax Center and TAS not utilizing UTAs is hollow. On a large installation, a significant corps of SD soldiers is imperative.

The assignment of SD personnel to a Tax Center should be from 01 January until 01 May each tax season as a minimum. It is preferable to have the assignment begin on 01 December so that these personnel can assist in preparing the Tax Center, assist in publicity campaigns, and work out "bugs" in the computer systems. With the draw down of the Army some installations have met with difficulties in convincing commanders of the important nature of having SD soldiers staff the Tax Center. In these situations the preparation of a justification outlining the specific need for the SD soldiers, and the ramification on the operation of a Tax Center if detailing does not occur is appropriate.

The training of SD personnel for the operation of a Tax Center is different from the standard VITA training for UTAs. The training of Tax Center personnel through the VITA program alone will be insufficient to get them ready to prepare taxes by computer in a Tax Center. Besides the normal VITA training, the Tax Officer must ensure that training with the computer software is a component of the tax training. Also, before the tax season begins, Tax Center personnel should prepare various types of returns on the computer.

Any TAS struggles with efficient and effective ways to ensure quality. In a TAS that uses UTAs the quality control problem is that there are possibly hundreds of UTAs preparing taxes that may not be properly reviewed for accuracy. In a consolidated Tax Center, the problem is similar. It is not uncommon for a large Tax Center to prepare and electronically file several hundred tax returns in one day. The Tax Officer and/or the Post Tax Coordinator must establish a quality control system to check electronically prepared tax returns for errors. (Errors can occur in not taking all possible deductions, incorrect computation of expenses relating to rental property,

improper calculation of gain on investments, etc.). The quality control system should involve an analysis of each return by comparing the information sheet, prepared return, and electronic filing documents. In addition, the Post Tax Coordinator or the individual that is transmitting the electronic returns must insure there are no errors with the "electronic" return (i.e., that all required data fields are completed properly as required by the IRS for the acceptance of an electronic return). An electronic filing program that fails to institute a good quality assurance program runs the risk of not only completing erroneous returns, but losing its electronic filing authorization from the IRS.

Customer service excellence should be the hallmark of the modern Tax Center. Many Tax Centers operate from 0900 to 2100 each weekday, and a variety of hours on the weekend. The SD soldiers should be assigned shifts during the operating week. Obviously, the establishment of more computer terminals results in the performance of more tax preparation. However, each computer operator can only successfully maintain the pace during the tax season for a limited amount of time each day. Two shifts of SD soldiers each day may be required. It is not uncommon for the SD soldiers to work twelve hour shifts during the first two weeks after opening, and during the last two weeks of the tax season. An NCO should be in charge of each shift.

A strong and knowledgeable NCOIC is imperative for a large Tax Center. The number of personnel assigned to a large Tax Center is equal in size to a small military company. Many Tax Officers are relatively new Judge Advocates with little military experience. The soldierly skills of a well-seasoned NCOIC allow the Tax Officer to draw on those skills in dealing with the military personnel assigned to a Tax Center. Numerous soldier issues need to be addressed in coordination with the NCOIC such as physical training for Tax Center personnel, maintenance of soldier skills, and the feeding of soldiers in dining facilities or issuance of separate rations if conflicts with dining facility hours. Special Duty assignment orders need to specify what authority a unit has to recall a soldier for training or alerts. The NCOIC should act as a liaison with the SD soldiers' units to make sure they are not being tasked with additional duties besides the Tax Center. Generally, the SD orders specify that the unit can only recall the SD soldier for actual deployment, APFT, weapons qualification, and unit urinalysis.

The selection of personnel for assignment as SD soldiers to a Tax Center can provide outstanding personnel assets or provide a dumping ground for commanders to send their "problem children." The SD tasking order should specify that the SD soldiers must be interviewed and accepted by the Tax Officer. Several installations have had success in gaining excellent personnel by packaging the detailing in a slightly different fashion. Quite often units have soldiers that are within six to twelve months of retirement, ETS, or exit from the Army under an "early out" or draw down program. Many of these soldiers are looking to expand their experience beyond traditional military specialties. Likewise, some good potential Tax Center personnel may exist in units awaiting a medical board or medical retirement. While these methods are quite often effective, the Tax Officer must make sure that the soldier will not retire or leave the Army until after the completion of the tax season.

Volunteers are the heart of any Tax Assistance program and a Tax Center is no exception. A vigorous and early publicity campaign must be waged from October to December each year to solicit volunteers. Tax Centers have been pleasantly surprised by the quantity and quality of volunteers. It is not uncommon for a military spouse to volunteer that has tax preparation experience, but does not want to work full time in the civilian sector. Close coordination with Army Community Service and an installation Volunteer Office can assist the Tax Center in providing incentives for volunteers to work regularly in a Tax Center. Many installations offer free child care at the Child Development Center for volunteers while they perform volunteer services. In addition, the volunteer can use the experience from a successful tax season as a stepping stone to a job in the civilian sector.

An effective Tax Center should strive to have its doors open for operation on 02 January, and be prepared to file returns electronically on the first day allowed by the IRS. Many Tax Centers have arranged for the training of personnel in December so that an early January opening is possible. It is not uncommon for a military tax office to be the busiest in January, not April. Many young soldiers and young families receive refunds, and they are eager to get their money. An effective Tax Center is missing a golden opportunity to provide services to these soldiers if it does not open for business until February.

The key to any tax assistance program is a successful advertising campaign. In operating a Tax Center, advertising and publicity is crucial to the success of the program. First, the Tax Center should be located in an area of post that has high visibility. Remember, on many posts commercial tax preparers are at the Post Exchange and other satellite offices. Having the Tax Center located in an area of high visibility to the military community provides a simple method of advertisement. Similar to general advertising for the TAS, banners, flyers, newspaper articles, bulletin notices, signs, and installation television channels provide the military community of notice of not only the services provided, but the location of the Tax Center. On large installations the Tax Officer has been successful in having the advertising specialist in the Morale, Welfare, and Recreation Divisions design professional advertisement packages. The advertisement should provide information on electronic tax filing and the wide variety of services available to the military community. The Public Affairs Office (PAO) generally provides outstanding support in publicizing the Tax Center, especially when they realize it is a command directed program. An aggressive Outreach Program by the Tax Officer can spread the word of the Tax Center to family support groups, units at Sergeant's Time, retiree groups, family child care provider meetings, etc. An advertising pitch for the Tax Center is that the consolidation of all tax preparers at one location allows some personnel to specialize in certain types of returns. For instance, a tax return for a family child care provider is different from most other returns. A preparer at the Tax Center that is familiar with the requirements can provide an outstanding service that is not found anywhere in the civilian sector.

While the "old" TAS program is dependent on UTAs, the consolidated Tax Center relies on a strong corps of SD soldiers, and automation. Computers and printers perform the vast majority of work at a Tax Center. On a large installation, ten to twenty computer stations are a minimum. The

Tax Officer must ensure that the computers will be able to handle the software requirements of the electronic tax software. Most 486 computers are sufficient, but having at least one 586 to perform data transmission to the IRS or software service center is advantageous. Many electronic software packages require at least a 386 computer. Laser printers are necessary to print the returns, but the Tax Officer can minimize the number of printers required by hooking numerous computers into switch boxes. A Tax Center will require its own copy machine. The Tax Officer should make sure that enough paper and toner are set aside before the tax season. Many SJA Offices are not prepared to support the vast quantities of supplies that a Tax Center will require. It is important to note that for each tax return prepared electronically several pieces of paper will be used. For example, a customer will have completed an information sheet and may also require the copying of LES's, POAs, and other documents. Each customer should also receive a complete copy of the prepared return and electronic filing documents. Finally, there are electronic filing documents that must be sent to the IRS. All of this adds up to a lot of paper, copier and printer toner, and other supplies being used.

It is impossible for each tax preparer in the Tax Center to be 100% competent on all aspects of tax preparation. During operating hours the Tax Officer or other key Tax Center personnel should "float" throughout the Tax Center to assist preparers if they should need assistance. The Tax Officer should maintain a list of common tax preparation and computer errors and perform training sessions each morning before opening the Tax Center to progressively improve the ability of each preparer. Also, it is extremely helpful if there is one computer that has the prior year electronic tax software still loaded to prepare prior year returns and amended returns. This reduces the need to maintain stockpiles of prior year forms and cuts down on "stubby pencil" preparation.

Almost every SJA Office has wrestled with the dilemma of where to locate a Tax Center. On a large installation it is not practical to use the Legal Assistance Office or SJA Office as the Tax Center. On a large installation it is not uncommon for five hundred to one thousand customers to enter a Tax Center each day. The Tax Officer must work with the command group to find a building with a good location and that possesses the attributes that will enable the Tax Center to function efficiently. The Tax Center must be large enough to have an area that can seat customers awaiting tax preparation. There must be a customer service desk where tax forms can be distributed and questions answered. As previously mentioned, a large installation needs ten to twenty computer work stations as a minimum to provide effective tax preparation. A proposed Tax Center needs to be large enough to position the work stations and there needs to be adequate power outlets and electrical system to handle the workload. The Tax Center should contain some type of office where the Tax Officer and key personnel that perform the transmission of tax returns to the IRS can work in solitude and without distraction. The Tax Center should be arranged to accommodate its customers, the military community. Some Tax Centers have developed a children's playroom at the Tax Center. Other Tax Centers have developed a working program with ACS and the Child Development Services to provide free child care during tax preparation for families of enlisted soldiers having their taxes prepared at the Tax Center. The same accommodations that are made for a Legal Assistance Office waiting room should be made for the Tax Center. A television for the

waiting room is appropriate. The Tax Officer must coordinate to make sure there are adequate desks, chairs, workstation dividers, racks for tax forms and pamphlets, etc.

There is no boilerplate SOP for a Tax Center to function on a daily basis. There are, however, some basic considerations the Tax Officer must keep in mind in establishing a workable SOP at the Tax Center. Like any customer service operation, it is imperative that each customer be immediately greeted upon entering a Tax Center. Customer Service personnel should be available to answer tax questions and triage the needs of the customer. Accurate statistics must be maintained on forms distributed, questions answered, and returns prepared. It is helpful to have the customer complete a short worksheet to assistance tax preparers once the customer reaches the workstations. These worksheets should help the customer service personnel ascertain what types of tax return the customer will file, and make sure that the customer possesses all necessary documentation (W-2's, direct deposit information, social security numbers, birth dates, itemized deduction information, POAs, etc.) before they reach the computer workstations. Once the customer completes an information sheet they should be briefly interviewed by customer service personnel. The Customer Service personnel should make a rough determination of what type of return each taxpayer may be filing (1040EZ, 1040A, 1040, state return). The ability to categorize quickly the type of return before beginning return preparation allows the Tax Officer to designate certain tax preparers as stations for different types of returns. The Tax Officer then can make sure that the more difficult returns are being prepared by the more competent personnel. In addition, if one or more computer workstations are designated for the preparation of 1040EZ or 1040As the Tax Center can quickly process these returns and decrease waiting times. Some Tax Centers have implemented a system where taxpayers can drop off information (and appropriate documentation) for the preparation and electronic filing of a 1040EZ and return the next day to sign the pertinent forms. This eliminates the wait for 1040EZ filers at the Tax Center and decreases the congestion. Once returns are prepared on the computer it is important to make sure that the customer receives a complete copy of all the prepared tax forms. The Tax Officer must establish procedures to make sure that the Tax Center is obtaining and maintaining the required forms and documentation for electronic filing. In addition, the Tax Officer needs to make sure that required documentation is being forwarded to the IRS within the time suspense prescribed. There is also a requirement by the IRS to maintain electronic filing information for a period of time. The Tax Officer must ensure that the record maintenance requirements are being followed.

Many customers will come to the Tax Center to have their return prepared while their spouse watches their children or is at work. A system must be established where a return can be prepared, signed by the spouse at the Tax Center, and then the other spouse return to the Tax Center later (with proper identification) to sign the return for electronic filing. Finally, the Tax Officer must establish and maintain an effective method of maintaining statistics at each workstation to track all forms prepared.

A well planned and managed Tax Center can accomplish an extraordinary amount of tax assistance, preparation, and electronic filing. The consolidation of a TAS in a Tax Center is continually evolving each tax season based upon the ingenuity of the Tax Officer and his staff. Tax

Center personnel must be flexible to recognize the needs of its military community and be ready to adapt the TAS to provide customer service.

CHAPTER 4

TAX ASSISTANCE SERVICES

STANDING OPERATING PROCEDURE

(TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)

This chapter contains a Standard Operating Procedure (SOP) for a Tax Assistance Service (TAS) that uses a consolidated tax center and does not employ UTAs. The SOP is not meant to be all inclusive, but a TAS can use it as a model for its own SOP.

TAX ASSISTANCE SERVICES

STANDING OPERATING PROCEDURE

(TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)

I. GENERAL.

- A. **PURPOSE:** Tax return preparation is perceived as so complicated and time consuming that many soldiers will not attempt it. Rather, they will pay another agency to prepare their taxes. Many soldiers who do prepare their own taxes fail to claim legitimate deductions and credits. Additionally, some of those who pay for assistance fall victim to a few unscrupulous firms that offer income tax refund discounting schemes. These schemes are generally illegal and charge the user an unreasonable interest rate. Members of the military community deserve better care and should not have to hire a commercial preparer to get their taxes prepared in most cases. The military has an interest in insuring that its people file their income tax returns accurately and expeditiously. This can all be accomplished by providing effective Tax Assistance Services (TAS).
- B. **APPLICABILITY:** This SOP applies to all Fort Blank personnel designated to support the Fort Blank TAS.
- C. **ORGANIZATION AND STAFFING:** The Fort Blank Legal Assistance Office directs the Fort Blank TAS. The Fort Blank Tax Center (FBTC) is staffed by personnel from the Staff Judge Advocate's Office (SJA's), Special Duty (SD) soldiers, and Volunteer Tax Assistors (VITAs).
- D. **RESPONSIBILITIES:**
1. The SJA is responsible for:
 - a. Installation TAS.

- b. Selection of a Tax Officer, a Post Tax Coordinator (PTC) (if possible), and other personnel for the FBTC.
 - c. Upon approval of the TAS by the Commanding General, a copy of the action memorandum will be delivered to the G-3 for the assignment of special duty soldiers to the FBTC. One SD will be in the grade of E-7 to serve as FBTC NCOIC. Two SD soldiers will be in the grade of E-X to serve as shift supervisors. (BLANK) number of SD soldiers will serve as electronic return operators. One SD will assist the PTC with the transmission of the electronic returns.
- 2. The Legal Administrator is responsible for logistic support of the TAS and FBTC to include computer hardware and software, office space, telephone service, supplies, equipment and transportation.
 - 3. The Chief Legal Noncommissioned Officer is responsible for identifying and detailing enlisted soldiers to support the TAS.
 - 4. The Chief, Legal Assistance Branch, is responsible for:
 - a. Direct supervision of the Tax Officer and installation TAS.
 - b. Ensuring that the TAS is publicized during the weekly Legal Assistance briefing of incoming soldiers.
 - c. Promoting the TAS in the First Sergeants' and Commanders' Course.
 - d. Ensuring that posters advertising the TAS are prominently displayed in the Legal Assistance Office.
 - 5. The Tax Officer is responsible for:
 - a. Daily operation of the FBTC and TAS.

- b. Serving as liaison with IRS.
 - c. Preparation of all correspondence pertaining to the TAS.
 - d. Coordination of all tax instruction.
 - e. Publicizing TAS.
 - f. Preparing lists of SD soldiers and VITAs.
 - g. Liaison with Army Community Services (ACS) and supervision of the Volunteer Income Tax Assistance (VITA) Program.
 - h. Coordination and operation of the Outreach Program.
 - i. Serving as the primary point of contact regarding TAS and operation of the FBTC.
6. The Post Tax Coordinator (PTC) is responsible for:
- a. Training electronic return originators (EROs). Responsible for maintaining accuracy, consistency, and quality in the preparation of electronic returns. Serves as the primary point of contact to the IRS regarding the electronic filing program and requirements.
 - b. Obtaining IRS forms, state tax forms, and educational materials.
 - c. Maintaining an adequate supply of federal and state forms, reordering as necessary.
 - d. Preparing weekly reports for the Tax Officer to submit to the Chief, Legal Assistance.

- e. In the absence of the Tax Officer, the PTC serves as the point of contact for the TAS and FBTC.
7. The FBTC NCOIC is responsible for:
- a. Daily direct supervision of SD soldiers, ensuring that they maintain their military bearing, physical fitness, and weight control. The NCOIC will perform an initial written counseling with each soldier, monthly written counseling, and other counseling as needed.
 - b. Preparation of a weekly duty schedule for the FBTC.
 - c. Ensuring that the FBTC maintains an adequate stock of supplies at all times.
 - d. The accumulation and calculation of weekly statistics for the TAS and FBTC.
 - e. Preparing IRS recognition certificates, and SJA Certificates/Letters of Appreciation for SD soldiers and VITAs. These will be prepared NLT 16 April.
 - f. At the request of the Tax Officer, and in coordination with the SJA Admin Section, preparing military awards for deserving soldiers.
 - g. Maintaining the FBTC facility in proper working condition, including coordinating work order requests. The NCOIC will ensure that the FBTC is secured and locked at the close of operations each day, and for overall security of the FBTC.
 - h. Maintaining the orderly function and conduct of the FBTC and its patrons.

- i. Maintaining a time sheet for every SD and VITA that works in the FBTC. These will be tabulated weekly and results submitted with other statistics.

II. SCOPE OF TAS. The TAS is a command directed program. It is designed to provide Federal and State income tax return preparation assistance and electronic filing to soldiers, military retirees and their family members. TAS is a command directed program conducted with the cooperation of the Internal Revenue Service (IRS) under its Voluntary Income Tax Assistor's Program (VITA). TAS consists of the following components:

- A. Fort Blank Tax Center (FBTC). The SJA's Office will establish a FBTC staffed to provide administrative support, technical information, tax preparation and assistance, and electronic filing services. This includes obtaining and distributing the necessary state and federal tax forms. Assistance will be available on a walk-in basis and by appointment.
- B. Volunteer Tax Assistor (VITA) Component. This component delivers services by supplementing the FBTC staff. Army Community Services (ACS) will identify volunteers who are willing to donate their time during the months of January through April to provide income tax assistance. The volunteers will be trained along with SD soldiers. The VITA component provides crucial supplementation in that many volunteers possess experience in specialized tax areas.
- C. Outreach Component: The Outreach Component is an effort to educate personnel concerning the tax law, and involves arranging for the Tax Officer or representatives of the IRS and other agencies to speak to units and civic groups. The discussions can address changes in the tax law, general information about such items as tax deductions and credits, or any specific topics desired by a certain group. One of the primary purposes of the Outreach Component is to increase awareness of the services available through the TAS at the FBTC, and make taxpayers aware of many of the abusive commercial practices of some commercial tax preparers, particularly refund anticipation loans.
- D. Information Component. Success of the program depends on both command support and an active information program. The availability of TAS must be advertised by an aggressive information program.

III. PLANNING AND PREPARATION STAGE OF TAS. Success of TAS depends on detailed and timely planning and preparation by the Tax Officer. The following are some of the more important steps in that preparation and planning:

- A. Milestones. TAS will be initiated each year by obtaining SJA approval of the milestone schedule (Appendix 1). The milestones can be used as a general checklist.
- B. Command Support. TAS must be a command directed program. The Tax Officer will prepare and staff a decision paper outlining the program (Appendix 2).
- C. Coordination with IRS. Early contact and close coordination with IRS is essential. The Tax Officer will identify the IRS contact person and then request instructor support, if required, in writing (a sample letter is at Appendix 3). This request should also identify training materials needed. An example of such materials is also in Appendix 3.
- D. Tax Forms. The Tax Officer will request Federal and State tax forms to support the TAS. Federal forms may be ordered using IRS Form 2333V by consulting the supporting IRS Taxpayer Education Office. A list of State tax offices from which State forms can be obtained and a sample letter requesting them are at Appendix 4. The Tax Officer should review the prior year's after action report to determine the appropriate number of state tax returns needed.
- E. Scheduling of VITA Training. The Tax Officer should make early coordination with the G-3 to schedule VITA training. If possible, the training should occur in early December for FBTC personnel. Once the training dates have been selected, an appropriate class room should be requested and reserved. The tax training should be for four days with a fifth day for testing. The training should be videotaped for use in makeup and/or remedial training. Two to three days should be scheduled for electronic return preparation. One day should be for testing on electronic return preparation.

- F. **Volunteer Tax Assistors.** Army Community Services (ACS) will serve as the action agency for identifying volunteer tax assistors (VITAs). The Tax Officer will assist ACS by preparing an announcement for the Daily Bulletin and an article for the post newspaper explaining the volunteer program and seeking volunteers (Appendix 5). The Tax Officer will coordinate with ACS to obtain the names of volunteers. The Tax Officer will compile a list of volunteers based on input received from ACS. Volunteers can be civilians or soldiers. Legal specialists may also serve as part of the ACS volunteer program.
- G. **Tax Officer Training.** Success of the program depends on the expertise of the Tax Officer. Although many legal assistance attorneys have studied Federal income tax, few have much experience or expertise in actual income tax preparation. Accordingly, it is wise for the Tax Officer to attend the TJAGSA Tax Law for Attorneys Course in December. The Tax Officer should also seek training in tax law and tax preparation of the State in which the installation is located so the Tax Officer can provide State tax instruction to unit and volunteer tax assistors if State tax personnel are not available to give the instruction. The Tax Officer must be trained in the fundamentals of electronic tax filing.
- H. **Operation Outreach.** The Tax Officer will coordinate with IRS to obtain instructors for Operation Outreach, or the Tax Officer can provide the service. The availability of Operation Outreach speakers will be advertised to units and staff sections beginning in November and requests for outreach classes will be taken. Dates, times, and places for the classes will be recorded and classrooms should be reserved. It is suggested that units try to work the class into their training schedules. An escort for the IRS instructor will be provided. The Tax Officer will send IRS a copy of the class schedule. The Tax Officer will coordinate announcements and other publicity for the classes. Steps in planning the Outreach Program are at Appendix 6.

IV. IMPLEMENTATION OF TAS.

A. VITA Classes.

1. The week before the classes, SDs and VITAs will be sent a reminder of the class, indicating the time, location, and what materials should be brought to the class. The Tax Officer is responsible for insuring availability of the class room, training materials, and needed training aids. A reminder of the class will be placed in the weekly bulletin and newspaper.
2. The Tax Officer will serve as escort for the IRS instructors, who should be extended every courtesy. The Tax Officer will insure that attendance is taken daily. Prior to conclusion of the class, the Tax Officer will insure that the IRS toll-free assistance number is given to the attendees. An examination will be administered, the Tax Officer should be given certificates of completion, and the Tax Officer is responsible for completing the certificates.
3. The Tax Officer should discuss the training curriculum with IRS instructors before the VITA training. There are some topics that are not normally taught at VITA training by IRS instructors that are permissible under AR 27-3, such as preparation of returns regarding rental property, investments such as mutual funds, and family child care providers. The Tax Officer should request the VITA instructors to teach these topics or provide supplemental instructors.

- B. Information Program.** Success of the TAS depends on an aggressive information program. The Tax Officer will place early and repeated announcements in the daily bulletin and post newspapers advertising the TAS and use radio and TV announcements when available. Additionally, substantive articles and short tax vignettes should be prepared and submitted for the post newspaper and weekly bulletin. Examples of past articles are at Appendix 7. The outreach classes should be widely publicized. Begin the tax season by advertising a Tax Education Week, during which the VITA classes occur and a number of outreach classes are given. This will encourage taxpayers to get organized early for filing of returns. Individuals should also be cautioned about the dangers of income tax refund discounting.

- C. Outreach Program. The Tax Officer will supervise the outreach program. This includes: insuring that classrooms are ready, including any desired training aids; that an escort is appointed for each IRS instructor; and that the number attending the classes is recorded and reported to the Tax Officer.
- D. VITA Assistance.
1. Once training is complete, income tax preparation assistance should begin on 02 January and electronic tax filing should begin on the first day allowed by the IRS. FBTC personnel and VITAs will provide assistance from the tax office under the supervision and control of the Tax Officer. Emphasis should be placed on getting returns in early. The SJA should request that commanders mention this during commander's call and at other appropriate times.
 2. The Tax Officer is responsible for providing assistance to FBTC personnel and VITAs concerning matters beyond their expertise.
 3. The NCOIC will accumulate and prepare statistics for a weekly report that reflects all tax assistance rendered under the TAS and at the FBTC. The report should comply with the reporting requirements to HQDA-LA and the IRS. The report will be reviewed by the Tax Officer and submitted to the Chief, Legal Assistance. (See Appendix 8). A copy of this weekly report will be sent to IRS which needs the feedback to justify the support given the installation.
 4. Tax assistance should be made available at convenient times. This would include offering assistance occasionally during the evenings and on weekends. Commanders should be encouraged to provide time in the training schedule for tax preparation and scheduling of groups of soldiers at the FBTC which will maximize efficiency. The Tax Officer is encouraged to establish an appointment system for mission critical personnel (i.e., commanders) and family child care providers.
 5. Tax assistors will not sign returns. Rather, they will print "VITA" or "VITA-T" in the block for paid preparers. Electronic returns will be programmed to print the required VITA information in the block for paid preparers.

E. Fort Blank Tax Center (FBTC) Operations.

1. During the income tax preparation season the Legal Assistance Office will staff a consolidated tax center under the supervision of the Tax Officer. The office will be responsible for providing all assistance to eligible taxpayers. This includes providing forms and answering questions. The FBTC is responsible for assisting soldiers, retirees and family members in the preparation and electronic filing of federal and state tax returns.
2. General preparation assistance may be rendered on an appointment or walk-in basis or some combination of both. Appointments to see the Tax Officer or another Legal Assistance provider for individuals with tax problems beyond the capability of FBTC personnel or VITAs will be made by the Customer Service NCO on behalf of the patron. The services rendered by Legal Assistance Attorneys will be within the limitations prescribed by AR 27-3 (i.e., the preparation of partnership or corporate tax returns or matters relating to producing business activities is not authorized). The Tax Officer will be responsible for seeing that proper assistance is provided.
3. To assist FBTC personnel, the Tax Officer will develop and distribute a VITA newsletter containing tax information and answers to recurring questions from tax assistors and electronic return operators. The Tax Officer may find JA 269, Legal Assistance Federal Income Tax Information Series (published annually) and IRS Publication 1049B helpful. In addition, the Tax Officer will hold periodic training sessions with FBTC personnel to address commonly encountered problems.
4. The Tax Officer will monitor the progress of the TAS and render weekly reports to the SJA and IRS. The Tax Officer will coordinate with IRS as to the format and method for submission of reports. A sample format is at Appendix 8.
5. Before the opening of the FBTC, the Tax Officer and/or the PTC will train all electronic return operators. During the tax filing season, the Tax Officer (or PTC) will directly supervise the data entry of federal income tax returns by the electronic return operators. All returns will be reviewed for accuracy prior to daily transmission to the IRS Service Center.

V. AFTER ACTION REPORT.

- A. After the tax filing season the Tax Officer will prepare a final report of assistance rendered. This report will be submitted to the SJA for approval.
- B. A final report of assistance rendered will be prepared and sent to IRS.
- C. The Tax Officer will prepare an article for the post newspaper discussing the success of the program and publicly thanking the SD soldiers, volunteers and IRS.
- D. The Tax Officer will ensure the preparation of certificates of appreciation for FBTC personnel and VITAs. These will be signed by the SJA and distributed.
- E. The Tax Officer will prepare letters of appreciation for the IRS volunteers.
- F. The Tax Officer will obtain from the SJA a designation of the Tax Officer for the upcoming season.
- G. An after action report will be provided to the Legal Assistance Division, The Judge Advocate General, 2200 Army Pentagon, Washington DC 20310-2200 ordinarily not later than 1 June (or the date specified by the Legal Assistance Division, OTJAG. The report will be in the format prescribed by DAJA-LA.

APPENDIX 1 TO FORT BLANK TAX ASSISTANCE SERVICES
TAX ASSISTANCE MILESTONES

This appendix shows the milestones for the Fort Blank Tax Assistance Services. (Dates should be inserted in place of the phrase "First Week", etc.)

SUBJECT: Fort Blank Tax Assistance Services Milestones

Fourth Week of July

SJA selects Tax Officer.

First Week of August

1. Telephone contact to IRS to establish VITA point of contact. Discuss tentative dates for VITA instruction during the second week of January.
2. Tentatively reserve the classroom (post theater, other location) as a site for the classes.
3. Order electronic tax filing software.
4. Make sure Tax Center or Tax Office has its own telephone number. Preferably one with the last four numbers that spell TAXX, TAXS, 4TAX, etc.
5. Coordinate for location of Tax Center or Tax Office. Make sure location has adequate phone lines, electrical system and layout.
6. File IRS Form 8633, Application to Participate in the Electronic Filing Program, if necessary.

Second Week of August

1. Prepare decision paper for SJA requesting approval of the Fort Blank Tax Assistance Services.
2. Finalize reservations for VITA classes at the classroom in writing.
3. Identify tax preparation training courses for key support personnel to attend. (Air Force JAG School or commercially offered course). Confirm Tax Officer quota to TJAGSA Tax Law for Attorneys Course.

Fourth Week of August

Send decision paper to SJA. Attach copies for concurrence.

First Week of September

1. Submit CG approval of TAS to G-3 for tasking of Special Duty (SD) soldiers. Discuss tasking with G-3 to make sure there are no ambiguities.
2. Make formal coordination with ACS concerning the Volunteer Tax Assistor's Services.
3. Prepare and mail letters to State and Federal taxing authorities requesting tax forms and instruction materials for preparation of tax forms. Many states will send reorder forms each year to the tax office or legal assistance office.
4. Begin working on tax articles to be used before and during the tax season. Develop strategy when these articles and publicity will be used during tax season. Once the tax season starts there may not be enough time to write tax articles.

Third Week of September

Make reservations for primary and backup audio-visual and sound systems, overhead projector, and microphone for VITA classes. Consider arranging videotaping of VITA classes to use for make-up classes or remedial training.

First Week of October

1. Finalize dates for VITA training.
2. Distribute MOI requesting units to provide names of SDs.
3. Meet with VITA POC. Coordinate VITA classes and establish reporting format.
4. Send letter to ACS implementing the Volunteer Tax Assistor's Program.
5. Submit article to post newspaper and item for weekly bulletin soliciting volunteers for the Volunteer Tax Assistor's Program. These articles should run during October, November and December.
6. Hold a coordination meeting with Tax Officer, Chief of Legal Assistance, Chief Legal NCO, Legal Administrator, and any other key personnel. Make sure all equipment needed for Tax Center or Tax Office is in the works (i.e., copier, computers, printers, supplies, etc.).

7. Submit application for electronic tax filing to the IRS.
8. Coordinate for Tax Officer and other key personnel to attend tax software training course.

Third Week of October

1. Contact VITA instructors; make hotel reservations for them as necessary.
2. Send reminder to units requesting names of SDs.
3. Confirm classroom site, to including use of the audio-visual equipment.
4. Submit articles to newspaper, bulletin, and TV channel soliciting volunteers for VITA program.
5. Develop training plan for VITAs and SD soldiers.

First Week of November

1. Complete list of VITAs and SDs.
2. Pick up VITA materials.
3. Assemble packets to be distributed to classes.
4. Chief of Legal Assistance should become familiar with material in the event he or she needs to fill in as an instructor.
5. Order additional forms from IRS if necessary.
6. Begin advertising the who, what, where, and when of VITA instruction in post newspaper.
7. Begin information campaign regarding VITA program (post TV, radio, newspaper, local paper).
8. Begin advertising in post newspaper the availability of an IRS Outreach instructor to provide 1-hour unit level tax information presentations.
9. Prepare and publish for distribution the annual tax flyer.

10. Prepare and publish for distribution to Tax Center or Tax Office copies of VITA hotline flyer.
11. Prepare and publish for distribution copies of VITA report forms.
12. SJA make arrangements for the Commanding General or Chief of Staff to give opening remarks to tax training class and also to have the CG perform a ribbon cutting for the Tax Center.
13. Tax Officer should be working full time on TAS.

Third Week of November

1. Reminder to units requesting SDs.
2. Confirm classroom and audio-visual equipment.

First Week of December

1. Pick up or confirm delivery of Federal income tax publications and forms.
2. Confirm distribution of Fort Blank's tax flyer.
3. Prepare Tax Center or Tax Office for operation.
4. Tax Officer and key personnel should meet with IRS District personnel in coordinating meeting.
5. SD soldiers arrive at Tax Center.
6. Obtain electronic filing password from IRS.

Second Week of December

1. Finalize list of ACS Volunteer Tax Assistors.
2. Assemble packets to be distributed to VITAs and SD soldiers during classes.
3. Appoint electronic return originators.
4. CONUS: Perform tax training for SD personnel. Training should combine IRS VITA training, preparing tax returns on the computer, and Tax Center procedures. Training in December is contingent on getting requisite training materials and electronic filing software.

Third Week of December

1. Confirm the Outreach Program schedule with all units and staff sections interested in participating.
2. Test software for electronic filing.
3. Distribute program publicity and posters.

First Week of January

1. Open Tax Center or Tax Office for distribution of tax forms, answering tax questions, and preparation of returns.
2. Outreach Program for units and VITA instruction for VITAs and SDs if it was not possible to conduct training in December.
3. Take inventory of federal and state tax forms. Reorder whatever was not sent or what forms were not sent in adequate numbers.

Second Week of January

1. Test electronic filing of tax returns.
2. Make-up VITA training.

Third Week of January (or first day of electronic filing acceptance by the IRS)

1. Begin complete Fort Blank Tax Assistance Services, to include electronic filing of tax returns.
2. Conduct installation/unit 1040EZ Day.
3. Make-up VITA training by videotape.

First Week of February

VITA makeup classes by videotape.

First Week of March

Begin preparing award packets for SD soldiers and VITAs. Make arrangements for some sort of recognition luncheon following the tax season.

Third Week of April

1. Conclude Tax Assistance Services (unless overseas).
2. Prepare letters of appreciation.
3. Prepare after action report and final report to IRS.

First Week of May

1. Prepare after action report for OTJAG. Report is due annually IAW AR 27-3.
2. Prepare a memorandum on observations and recommendations for SJA and future Tax Officer.

APPENDIX 2 TO FORT BLANK TAX ASSISTANCE SERVICES
COMMAND SUPPORT

1. The Commanding General, Fort Blank, is the approval authority for the Tax Assistance Services. This appendix includes a sample decision memorandum (encl. 1) for coordination within the command. The original is given to the SJA who will take it to the CG.
2. After the CG has approved the program, the letter at Encl. 2 is sent to all units on Fort Blank. This is accomplished by forwarding a signed copy of the letter to the Adjutant General's section for reproduction and distribution.
3. The dates of VITA classes and a notice of where the Tax Center will be located should be advertised concurrent with the dispatch of the letter at Encl. 2.

2 Encls

(FOR USE IN TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)

JAGS-XXX (Marks Number)

[Date]

MEMORANDUM THRU Chief of Staff

FOR Commander, Fort Blank

SUBJECT: Tax Assistance Services

1. **PURPOSE.** To obtain approval to establish a comprehensive tax assistance program to assist Fort Blank soldiers in the preparation of their 199X Federal and State income tax returns.

2. **DISCUSSION.**

a. The Fort Blank Staff Judge Advocate Office, Legal Assistance Branch, will supervise the overall tax program and provide a Post Tax Officer to assist and act as primary point of contact for the program.

b. This program is a continuation of the services provided on a post-wide basis for the past X tax seasons. The Internal Revenue Service (IRS) provides instruction for all tax assistors and supplies the necessary tax forms directly to the post.

c. The Fort Blank Tax Center (FBTC) is located in building XXX. The FBTC will be staffed by the Tax Officer, Post Tax Coordinator, X temporary employees, XX Special Duty soldiers, and civilian volunteers. The FBTC will provide tax assistance and electronic tax filing to soldiers, retirees, and family members.

d. Detailed guidelines for the 199X Fort Blank Tax Assistance Services are contained at Tab A.

3. **RECOMMENDATIONS.**

a. That the 199X Fort Blank Tax Assistance Services as described in detail at Tab A be approved.

b. That G-3 task units to provide XX Special Duty personnel to the FBTC from 01 December to 01 May. The tasking will include one SD in the grade of E-7 to serve as NCOIC, X in the grade of E-X to serve as Customer Service NCOs, X in the grade E-X to serve as Shift Supervisors, and XX in the grade of E-4 and above to serve as electronic return operators.

c. That volunteer tax assistors be identified by Army Community Services and trained with FBTC personnel.

d. That the Staff Judge Advocate implement and monitor the program.

e. That you sign the memorandum at TAB B.

2 Encls

COORDINATION:

APPROVED _____
DISAPPROVED _____

Encl 1 to Appendix 2

(FOR TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)

199X Fort Blank Tax Assistance Services

PURPOSES.

- a. To assist Fort Blank soldiers, family members, and military retirees in the preparation of Federal and State income tax returns.
- b. To supply Federal and State tax forms.
- c. To train FBTC personnel and volunteer tax assistants to act as income tax preparers and electronic return operators.
- d. To electronically file Federal income tax returns.

OPERATION.

- a. The Fort Blank Staff Judge Advocate's (SJA) Office, Legal Assistance Branch, will supervise the overall Tax Assistance Services and provide a Post Tax Officer to assist and act as primary point of contact for the program. The Fort Blank Tax Center (FBTC) will provide tax assistance in the form of forms distribution, answering tax questions, preparing taxes, and electronically filing federal and state tax returns.
- b. A group of volunteers will be identified by Army Community Services (ACS). These volunteers will be trained in income tax preparation along with the FBTC personnel. The ACS volunteer tax assistants will provide tax assistance at the FBTC. The Volunteer Tax Assistors will be under the supervision and control of the Tax Officer.
- c. The Post Tax Officer will be located in the Fort Blank Tax Center in Building _____. The telephone numbers will be _____. The Tax Officer will distribute forms, serve as primary point of contact for all tax assistance, answer questions, and resolve problems that may arise. The Tax Officer will monitor the public information function of the Tax Assistance Services, ensuring the timely and accurate publication of articles and messages regarding tax services. The Tax Officer will submit weekly reports to the Fort Blank SJA, summarizing the activity for the week.
- d. The Legal Assistance Branch of the Staff Judge Advocate's Office will provide assistance in special cases which cannot be resolved by the FBTC staff after consultation with the Post Tax Officer.

TRAINING.

- a. Tax classes will be presented by the Internal Revenue Service (IRS) to train Special Duty personnel at the FBTC and volunteer tax assistors under the Volunteer Income Tax Assistors' (VITA) Program of the IRS. State income tax preparation training will also be presented. There will be X days of instruction scheduled for [Date]. An examination will be given at the end of the class to certify each tax assistor as a VITA income tax preparer.
- b. Each student will receive a packet of training and reference materials. These will be used throughout the class and will later serve as reference material for actual form preparation.
- c. Each student will be excused from other duties for the duration of their class. Each student should be reminded that the class will be their place of duty during training.

REPORTS.

- a. The FBTC will submit a weekly Tax Assistance Report to the installation Legal Assistance Office. Reports must be made by close of business every Thursday.
- b. Immediately after the tax filing deadline unit commanders will complete surveys of tax assistance and forward them to the installation Tax Officer.

(FOR TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)

AFZF-JA

[Date]

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: 199X Fort Blank Tax Assistance Services

1. The 199X Income Tax Assistance Services has been approved and will begin with the training of Special Duty soldiers tasked to the Fort Blank Tax Center and Volunteer Tax Assistors during the second week of December 199X. The concept for this command program is described in detail at Encl 1.
2. Special Duty soldiers tasked to the Fort Blank Tax Center will assist soldiers, retirees and family members in the preparation and electronic filing of their 199X tax returns. Our objective is to provide consolidated services at the Fort Blank Tax Center. To accomplish this mission, the Internal Revenue Service will conduct XX days of classes at the Post Theater. Special Duty soldiers will report to the Fort Blank Tax Center on 01 December for preparation of the facility for the tax season and they will attend tax training classes.
3. [Include a paragraph to commanders on special duty tasking restrictions and requirements,(i.e., units will not recall SD soldiers for alerts or duties, PT requirements, training requirements, etc.)].
4. Direct each tasked unit within your command to designate the number of Special Duty soldiers indicated by G-3 to serve the military community at the Fort Blank Tax Center and notify the Fort Blank Legal Assistance Office in writing NLT 1 November 199X of the individuals designated. Persons selected should be available to perform tax assistance at the FBTC during the tax season which ends 30 April 199X. Direct that you disseminate the contents of this letter to designated Special Duty soldiers within your command.

Encl

DISTRIBUTION:

A

Encl 2 to Appendix 2

APPENDIX 3 TO FORT BLANK TAX ASSISTANCE SERVICES
IRS COORDINATION

This appendix includes a sample letter for establishing coordination with the IRS Taxpayer Education Office (Encl 1). It also includes a sample VITA Materials Request listing of resource materials that will be needed for the VITA classes (Encl 2). IRS Publication 724, Help Other People With Their Tax Returns, lists IRS Taxpayer Education Coordinators' addresses and telephone numbers. Be sure to order IRS Publication 1045, Information for Tax Practitioners, for use in reactivating the installation account on the Tax Practitioner Mailing List and ordering informational copies of forms and schedules.

2 Encls

Office of the Staff Judge Advocate

Mr. Name
Taxpayer Education Office
500 22nd Street, South
Birmingham, Alabama 35233

Dear Mr. Name:

As I explained to you over the telephone last week, I am the Tax Officer for Fort Blank and will be organizing our Tax Assistance Services this year. As in the past, we plan to run an extensive Volunteer Income Tax Assistor's Program and solicit your support. We plan to identify about _____ unit and volunteer tax assistors who would have to be trained. They will provide assistance to our military and dependent population of about _____ people at Fort Blank.

We are tentatively scheduling the training for [Date] and would request that you provide us with two VITA instructors on those days. I will make hotel reservations for them if desired. Additionally, we would also like to participate in operation Outreach this year and would appreciate your providing us with instructors for various one hour classes to be presented during the months of January and February. I will also be sending you a request for VITA forms and training materials.

Please let me know whether IRS can support us in these areas and whether the suggested dates for the VITA training will be satisfactory. Please feel free to contact me at _____ if you have any questions.

I look forward to a very successful tax assistance program this year and thank you in advance for your cooperation and support.

Sincerely,

Encl 1 to Appendix 3

VITA MATERIALS REQUEST

The following materials are needed to conduct the VITA Course at Fort Blank:

<u>Form #</u>	<u>Amount</u>	<u>Publication #</u>	<u>Amount</u>
1040*	___ cases	1040 Instructions	___ cases
1040A*	___ cases	17	___
1040EZ*	___ cases	678, Vol 1	___
729A (Poster)	_____	678, Vol 2	___
853	_____	678M	___
E-138	___ cases	1132**	___
		1194 Vols 1-4**	___

* - VITA Overprint

** - One copy per tax office

VITA Materials:

- Form 2333V, Taxpayer Education Order Form
- Pub 724, Help Other People With Their Tax Returns (lists IRS Taxpayer Education Coordinators addresses and telephone numbers).
- Pub 1084, VITA Volunteer Coordinator's Handbook (provides guidelines on how to establish a VITA site and publicize and manage it effectively).

Encl 2 to Appendix 3

APPENDIX 4 TO FORT BLANK TAX ASSISTANCE SERVICES
REQUESTING TAX FORMS

1. Encl 1 is a sample letter requesting State tax forms from all States having a State income tax. The address should include an attention line: ATTN: Forms Supply Office.
2. Encl 2 is a listing of the addresses of the State offices of all States which have a State income tax. This list should be compared annually with the current All States Income Tax Guide published by the Air Force.
3. The SJA office should always maintain at least one each of the various state tax forms. This form can be copied, if the office did not receive enough from a state. The tax officer should note shortages and include this information in the after action report so that next year the appropriate number of forms can be ordered.
4. Finally, many states now have their tax forms and instructions available for downloading on the internet. The IRS has a link to all states with department of revenues that have web pages. The internet site for IRS tax forms with a link to state tax forms is http://www.irs.ustreas.gov/forms_pubs/index.html/.

2 Encls

Office of the Staff Judge Advocate

Alabama Department of Revenue
Income Tax Forms
P.O. Box 327470
ATTN: Forms Supply Office
Montgomery, Alabama 36132-7410

Dear Sir or Madam:

As Post Tax Officer for Fort Blank, it is my responsibility to assist our personnel in obtaining the forms needed to file State income tax returns for the calendar year 199X. There are approximately _____ soldiers plus dependents residing at Fort Blank. Past experience has shown that it is more efficient for both the State and military installation to obtain the State forms in one bulk mailing rather than have each soldier order them individually.

Please forward _____ copies each of your State income tax forms and instruction booklets, including but not limited to: short and long resident forms, nonresident refund forms, and any other documents required for filing a return in your State.

Please ship these forms and instruction booklets to:

Commander, Fort Blank
Attention: Office of the Staff Judge Advocate
(Tax Officer)
Fort Blank, _____

Five address labels are enclosed for your convenience.

Should there be a problem with forwarding the materials to me, please contact me at your earliest convenience. Your prompt assistance will enable soldiers and their family members to complete their State returns in a timely manner.

Encl 1 to Appendix 4

STATE TAX AUTHORITIES

Alabama Department of Revenue
Income Tax Form
P.O. Box 327470
Montgomery, Alabama 36132-7470

Arizona Department of Revenue
Forms Distribution Unit
1600 West Monroe
Phoenix, Arizona 85007

Department of Finance and Administration
Income Tax Section
P.O. Box 3628
Little Rock, Arkansas 72203-3628

State of California
Franchise Tax Board
P.O. Box 942840
Sacramento, California 94240-0040

State of Colorado
Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

Connecticut Department of Revenue Services
92 Farmington Avenue
Hartford, Connecticut 06105

Division of Revenue
820 N French Street
Wilmington, Delaware 19899-2044

District of Columbia
Department of Finance and Revenue
Municipal Center Building
300 Indiana Avenue, N.W.
Washington, D.C. 20001

Department of Revenue
Income Tax Division
508 Trinity-Washington Building
270 Washington Street, S. W.
Atlanta, Georgia 30334

State of Hawaii
Department of Taxation
830 Punchbowl Street
Honolulu, Hawaii 96813
(800) 222-7572, (808) 548-7572

Idaho State Tax Commission
Income Tax Division
800 Park Building
Boise, Idaho 83756-0201

State of Illinois
Department of Revenue
101 W. Jefferson Street
Springfield, Illinois 62794-9044

Indiana Department of Revenue
Income Tax Division
100 North Senate Avenue
Indianapolis, Indiana 46204-2253

Iowa Department of Revenue & Finance
Hoover State Office Building
Des Moines, Iowa 50319-0120

Department of Revenue
Income Tax Division
Docking State Office Building
Topeka, Kansas 66612-2001

Commonwealth of Kentucky
Property and Mail Services Section
859 East Main Street
Kentucky Revenue Cabinet
Frankfort, Kentucky 40620

State of Louisiana
Department of Revenue and Taxation
P.O. Box 201
Baton Route, Louisiana 70823-0001

Maine Bureau of Taxation
Forms Office
Augusta, Maine 04332-1067

State of Maryland
Comptroller of the Treasury
Income Tax Division
Annapolis, Maryland 21411-0001

Commonwealth of Massachusetts Department of Revenue
Forms Service and Supply Center
100 Cambridge Street
Boston, Massachusetts 02204

Michigan Department of the Treasury
Individual Income Tax Division
Treasury Building
Lansing, Michigan 48922

State of Minnesota
Department of Revenue
Income Tax Division
Minnesota Tax Forms-Mail Station 7131
St. Paul, Minnesota 55146-7131

State Tax Commission
Income Tax Division
P.O. Box 960
Jackson, Mississippi 39205

Missouri Department of Revenue
Office of Divisional Support Services
P.O. Box 3022
Jefferson City, Missouri 65105-3022

Montana Department of Revenue
Income Tax Division
P.O. Box 5805
Helena, Montana 59604-5805

Nebraska Department of Revenue
Box 94818
Lincoln, Nebraska 68509-4818

State of New Hampshire
Department of Revenue Administration
61 South Spring Street
Concord, New Hampshire 03301

New Jersey Division of Taxation
ATTN: Forms Distribution Section
50 Barrack Street CN269
Trenton, New Jersey 08646-0269

State of New Mexico
Taxation and Revenue Department
P.O. Box 630
Santa Fe, New Mexico 87504-0630

New York State Tax Department
Taxpayer Assistance Bureau
W.A. Harriman Campus
Albany, New York 12227

State of North Carolina
Department of Revenue
Income Tax Division
P.O. Box 25000
Raleigh, North Carolina 27640

State of North Dakota
Office of the Tax Commissioner
State Capitol
600 East Boulevard Avenue
Bismarck, North Dakota 58505-0551

State of Ohio
Department of Taxation
Taxpayer Services
P.O. Box 2476
Columbus, Ohio 43266-0076

Oklahoma Tax Commission
Income Tax Division
2501 Lincoln Blvd
Oklahoma City, Oklahoma 73149-0009

Oregon Department of Revenue
Forms
P.O. Box 14999
Salem, Oregon 97309-0990

Pennsylvania Department of Revenue
Tax Forms Service Unit
2850 Turnpike Industrial Drive
Middletown, Pennsylvania 17057-5492

State of Rhode Island
Division of Taxation
One Capital Hill
Providence, Rhode Island 02908-5801

South Carolina Tax Commission
Forms Office
P.O. Box 125
Columbia, South Carolina 29214-0015

State of Tennessee
Department of Revenue
Franchise, Excise, and Income Tax Division
Andrew Jackson State Office Building
Nashville, Tennessee 37242-0482

State Tax Commission of Utah
Heber M. Wells Bldg.
160 E. Third South
Salt Lake City, Utah 84134

Vermont Department of Taxes
Pavilion Office Building
Montpelier, Vermont 05602

Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, Virginia 23210-1317

Department of Tax and Revenue
Taxpayer Services Division
P.O. Box 3784
Charleston, West Virginia 25337-3784

Wisconsin Department of Revenue
4638 University Avenue
Madison, Wisconsin 53702

APPENDIX 5 TO FORT BLANK TAX ASSISTANCE SERVICES
ACS VOLUNTEER TAX ASSISTORS

1. Army Community Services will be the action agency for obtaining volunteers to staff the tax office(s).
2. A sample notice to be placed in the daily bulletin announcing the program and soliciting volunteers is below.
3. A sample article for the post newspaper announcing the program and soliciting volunteers is on the next page.
4. Volunteers should agree to donate a minimum number of hours of service in the Tax Assistance Services as a condition to receiving the training and participating in the program.

**SAMPLE ANNOUNCEMENT FOR THE WEEKLY BULLETIN
(TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)**

Fort Blank will again operate a consolidated tax center during the income tax filing season to assist soldiers and their family members in income tax preparation. The office will be located in XXX building and will be open from 0900 to 1200 hours on Mondays, Wednesdays, and Fridays. ACS is soliciting volunteers to staff the office. Personnel who participate will receive XX days of training from IRS instructors in income tax preparation, and XX days in electronic return preparation and filing. The instruction will be given on dates, from 0800 to 1630 hours. Personnel interested in participating would have to be available for training on both of those days and should be willing to donate at least six hours per week during the months of February and March, and during the first two weeks of April. Interested persons should contact Army Community Services, _____, telephone number _____, not later than 1 December 199X.

MODEL ARTICLE ON TAX ASSISTANCE SERVICES
(TAS USING A CONSOLIDATED TAX CENTER AND NO UTAs)

Tax season approaches and Fort Blank is again preparing to provide first rate Tax Assistance Services. As in the past, Federal and State tax return preparation assistance will be offered to soldiers, retirees and their families. These services save soldiers the costs of paying a commercial agency to prepare their taxes. Assistance is offered at the Fort Blank Tax Center which will be located in the XXX building. The Tax Center will offer assistance from 0800 to 1200 every Monday, Wednesday, and Friday. All Tax Center Tax Assistors will receive comprehensive tax training from Internal Revenue Service instructors. Tax problems which arise that are beyond the scope of the tax assistors will be referred to the Legal Assistance Office.

The ACS office is now looking for volunteers to staff the Tax Center. Persons interested in participating in this program would have to be available for the training on dates, and should be willing to donate a minimum of six hours per week during the tax filing season (02 January to 15 April). The training received should prove valuable to the individual for years to come. Anyone interested in participating in the program as a volunteer tax assistor should contact _____ at _____ not later than 1 December 199X.

APPENDIX 6 TO FORT BLANK TAX ASSISTANCE SERVICES
OPERATION OUTREACH

Below is a list of steps for having a successful outreach program. The first step is to obtain IRS support of the program. The Tax Officer can augment the IRS instruction or even substitute for the IRS instruction if IRS is not able to support the program.

**OUTREACH PROGRAM
(11 STEPS FOR SUCCESS)**

1. Get a firm commitment from the IRS Taxpayer Education Office for a qualified IRS Instructor and firm instruction dates.
2. Begin advertising in the daily bulletin and post newspaper approximately ten weeks prior to the scheduled training dates. Contact the S3 of major subordinate commands to gain their support and have them schedule outreach classes as part of unit training.
3. Contact CPO to coordinate tax sessions for civilian employees.
4. Confirm all training requests and coordinate date, time, and POC for all unit training.
5. Coordinate date, time and location for open training sessions.
6. Coordinate filming of several taxpayer tip vignettes with IRS instructors and the Fort Blank TV Station.
7. Finalize and publish the Outreach Program training schedule. Forward a copy of the schedule to the assigned IRS instructor.
8. Call each unit POC one day in advance of training to confirm location and that unit training is still scheduled.
9. Identify an escort for the IRS instructor (preferably tax qualified). Escort will provide transportation for the IRS instructor.
10. Verify arrival and accommodations for the IRS instructor. Notify the instructor of the designated escort and coordinate their meeting.
11. Have escort prepare an after-action report to include the number of people attending and suggestions for program improvement.

APPENDIX 7 TO FORT BLANK TAX ASSISTANCE SERVICES

PUBLICITY

Success of the Tax Assistance Services depends on a vigorous information campaign. The Tax Officer should make maximum use of all forms of media available, including the post newspaper, radio station, television station, weekly bulletin, posters, and chain of command information resources. You may find it helpful to insert copies of your past efforts in this appendix.

APPENDIX 8 TO FORT BLANK TAX ASSISTANCE SERVICES
REPORTS

1. IRS will require that the installation make weekly reports of assistance rendered. IRS needs this data to justify the resources they extend to support the installation. Accordingly, the Tax Officer must coordinate to insure availability of the data. The Tax Officer should make early coordination with IRS concerning the format for the report. [Insert a copy of the standard IRS report following this page.]
2. The Tax Officer should have sufficient copies of the report reproduced so they can be distributed to Unit and Volunteer Tax Assistors, and/or Tax Center personnel during the VITA classes. During those classes, the Tax Officer should explain the report and the procedures for keeping and reporting the statistics. Unit Tax Assistors should be required to report their figures through command channels to insure command level interest in the program.
3. The Tax Officer should maintain statistics throughout the year in a format that is compatible with the reporting requirements by HQDA-LA. It is imperative to become familiar with the report format so that weekly statistics can be properly maintained during the tax season in a usable format.

Encl

CHAPTER 5

ELECTRONIC FILING OF FEDERAL INCOME TAX RETURNS

Providing electronic filing for federal income tax returns is one of the major components of tax assistance services at many installations. Electronic filing allows taxpayers to submit their returns electronically instead of filing a paper return with the Internal Revenue Service (IRS). According to the IRS, electronic filing promotes faster and more accurate return processing and quicker refunds.

To electronically file tax returns, legal assistance offices must have two components in place:

- a. A method of converting tax returns to electronic impulses--the tax preparation software; and
- b. A method of transmitting those impulses to the IRS--transmission capability.

Legal assistance offices desiring to participate in electronic filing must submit IRS Form 8633, Application to Participate in the Electronic Filing Program, to the IRS service center for the state in which the office is located. For example, a legal assistance office located in Maryland would send its application to the IRS Andover Service Center in Massachusetts. Legal assistance offices that previously participate in electronic tax filing do not have to submit a new Form 8633, **however**, if any information contained in the original application has changed, a revised Form 8633 must be filed. Since the tax officer is often a one-year tour, a new tax officer will need to submit a revised Form 8633. If an electronic filing office desires to electronically file federal tax returns that include Form 2555, Foreign Earned Income, they will be required to electronically file the return to the IRS Andover Service Center. In addition, if an electronic filing site wants to file state income tax returns through the IRS it will be required to submit an IRS Form 8633 and electronically file the state returns for the designated IRS Regional Service Center for states within its region.

The IRS annually publishes a handbook for use in electronic filing, Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns. It contains an overview of the electronic filing program; explanations of the application and acceptance processes; a description of electronic returns and how they are filed; and general information for use by electronic tax filers. It also contains Revenue Procedure 91-69, Obligations of Participants in the Electronic Filing Program for Form 1040, U.S. Individual Income Tax Return. This procedure tells electronic tax filers their obligations to the IRS and others once they begin participation in the program. Each electronic filing location is required by the IRS to have an Electronic Filer Identification Number (EFIN) with a primary and alternate point of contact with year round contact addresses. The primary or alternate point of contact is required to sign a Form 8453 (Authorization for Electronic Filing) for each return electronically filed. Original Form 8453 and attachments are forwarded to

the IRS after a return is electronically filed and accepted by the IRS. Each electronic filing site is required to maintain copies of Form 8453 with attachments for each return electronically filed for a one year period.

Electronic filing of tax returns is a valuable service for legal assistance clients. Legal assistance offices however, must be careful to verify the taxpayer's documentation to ensure the return is accurate. The IRS monitors electronically filed returns for suspicious factors that may indicate a fraudulent return. According to information disseminated by the IRS, fraud attempts by individual taxpayers usually involve inflating legitimate expenses and deductions or filing several returns claiming refunds.

With electronic filing, taxpayers can elect to have their refunds deposited directly to a designated bank account. Before the refund check is deposited, however, the IRS checks to see if the taxpayer owes money to the government--such as for a defaulted student loan, or is behind on child support payments. If the taxpayer owes money, then the IRS uses the tax intercept program to take the refund and apply it toward the indebtedness.

Although seizure by the IRS of a refund does not directly impact upon tax assistance services, it does affect commercial tax preparers that offer refund anticipation loans to their customers. If the commercial tax preparer lends money to the customer and the refund never is deposited into the servicing bank's account, the lending institution will turn to the customer for repayment of the loan. Now you may have a legal assistance client who has to figure out a way to repay this loan once (s)he realizes that the refund is not available for that purpose. Only then do some taxpayers realize that they signed loan paperwork. Moreover, many are more surprised to learn how high the interest rate is.

The IRS made some changes in the past several years that affect electronic tax filing. First time tax filers can file their federal tax returns electronically, but they cannot receive a refund by direct deposit (check to address only). The IRS will check IRS records before a return is accepted for processing to verify that the Form W-2 contains a valid employer identification number. The IRS will validate the social security numbers of children listed on returns claiming the earned income credit before accepting a return for processing. The IRS also will require preparers to advise the IRS whether the taxpayer is seeking a refund anticipation loan.

Electronic filing of federal income tax returns benefits many military taxpayers and is an important part of aggressive tax assistance services. Legal assistance offices are urged to emphasize its importance to the command and make it as widely available to the military community as possible.

CHAPTER 6

THE ARMED FORCES TAX COUNCIL

The Department of Defense (DoD) created the Armed Forces Tax Council (AFTC) on 1 December 1988.¹ Several offices within DoD provide members for the AFTC. Each of the Service Secretaries designates a representative. The Assistant Secretary of Defense (Force Management and Personnel) designates the Executive Director (formerly called the chair). The Assistant Secretary of Defense (Reserve Affairs), DoD Comptroller, and DoD General Counsel each designate another member.

The AFTC coordinates matters affecting Federal, State, local, and foreign tax liabilities of service members and the related obligations of the military departments as employers. The AFTC coordinates current and proposed DoD publications and requests rulings and comments on tax matters from the Treasury Department, the Internal Revenue Service (IRS), and state taxation authorities. It also reviews and makes legislative proposals affecting the tax obligations of service members and the military departments; requests interpretations of tax laws as required by DoD offices; and provides advice on tax policy matters.

Legal assistance attorneys (LAAs) should be aware of a memorandum issued by DoD General Counsel requiring DoD attorneys to obtain approval from the DoD Office of General Counsel and from the general counsel of their military departments before requesting rulings or opinions of issues with general military applicability from non-DoD agencies, *e.g.*, the IRS, Treasury Department. Army attorneys who wish to raise such issues so as to obtain rulings or opinions on tax matters should send their requests to the Army AFTC representative at the Legal Assistance Policy Division, Office of the Judge Advocate General, 2200 Army Pentagon, Washington, D.C. 20310-2200.

1. See Dep't of Defense Directive 5124.3, Armed Forces Tax Council (Dec 1, 1988).

