

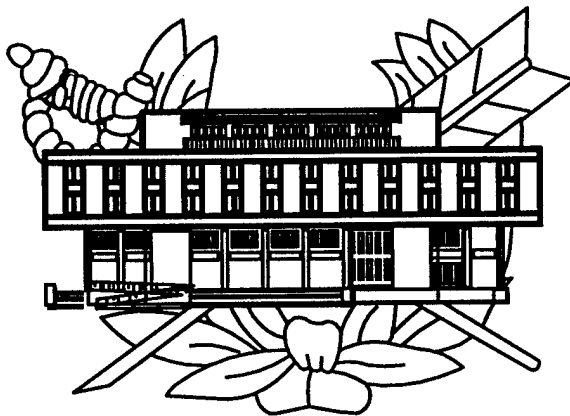
| REPORT DOCUMENTATION PAGE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                             |                                                            | Form Approved<br>OMB No. 0704-0188                                       |                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------|
| Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. |                                                             |                                                            |                                                                          |                                  |
| 1. AGENCY USE ONLY (Leave blank)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                             | 2. REPORT DATE<br>19-07-2001                               |                                                                          | 3. REPORT TYPE AND DATES COVERED |
| 4. TITLE AND SUBTITLE<br>Tax Assistance Program Management Guide, JA 275, June 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                             |                                                            | 5. FUNDING NUMBERS                                                       |                                  |
| 6. AUTHOR(S)<br>Legal Assistance Branch, Administrative & Civil Law Department<br>TJAGSA<br>Charlottesville, VA 22901-1781                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                             |                                                            |                                                                          |                                  |
| 7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES)<br>TJAGSA<br>ATTN: JAGS-ADA<br>600 Massie Road<br>Charlottesville, VA 22901-1781                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                             |                                                            | 8. PERFORMING ORGANIZATION<br>REPORT NUMBER<br>JA 275, June 2001         |                                  |
| 9. SPONSORING / MONITORING AGENCY NAME(S) AND ADDRESS(ES)<br>TJAGSA<br>ATTN: JAGS-ADA<br>600 Massie Road<br>Charlottesville, VA 22901-1781                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                             |                                                            | 10. SPONSORING / MONITORING<br>AGENCY REPORT NUMBER<br>JA 275, June 2001 |                                  |
| 11. SUPPLEMENTARY NOTES<br><br>Revised                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                             |                                                            |                                                                          |                                  |
| 12a. DISTRIBUTION / AVAILABILITY STATEMENT<br><br>A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                             |                                                            | 12b. DISTRIBUTION CODE                                                   |                                  |
| 13. ABSTRACT (Maximum 200 words)<br>This publication is one of a series prepared and distributed by the Legal Assistance Branch of the Administrative & Civil Law Department of The Judge Advocate General's School, U.S. Army (TJAGSA). The series contains summaries of the law, guidance, and sample documents for handling common problems. The sample documents are guides only.                                                                                                                                                                                                                                                                                                                                      |                                                             |                                                            |                                                                          |                                  |
| 20010725 082                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                             |                                                            |                                                                          |                                  |
| 14. SUBJECT TERMS<br>Tax Assistance Program Management Guide, JA 275, June 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                             |                                                            | 15. NUMBER OF PAGES<br>180                                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                             |                                                            | 16. PRICE CODE                                                           |                                  |
| 17. SECURITY CLASSIFICATION<br>OF REPORT<br>Unclassified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 18. SECURITY CLASSIFICATION<br>OF THIS PAGE<br>Unclassified | 19. SECURITY CLASSIFICATION<br>OF ABSTRACT<br>Unclassified | 20. LIMITATION OF ABSTRACT                                               |                                  |

|                                                                                                                                                                                                                                                                                                                                                |                   |                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AD NUMBER                                                                                                                                                                                                                                                                                                                                      | DATE 19 July 2001 | DTIC ACCESSION NOTICE                                                                                                                                                                                                                                                                     |
| 1. REPORTING IDENTIFYING IDENTIFYING<br>A. ORIGINATING AGENCY<br>TJAGSA Ad & Civ Law<br>B. REPORT TITLE AND/OR NUMBER<br>JA 275, Tax Assistance Program Management Guide, June 2001, 180 pages<br>C. MONITOR REPORT NUMBER<br>JA 275, Tax Assistance Program Management Guide, June 2001, 180 pages<br>D. PREPARED UNDER CONTRACT NUMBER<br>NA |                   | <u>REQUESTER:</u><br><br>1. Put your mailing address on reverse of form.<br>2. Complete items 1 and 2.<br>3. Attach form to reports mailed to DTIC<br>4. Use unclassified information only.<br>5. Do not order document for 6 to 8 weeks.<br><br><u>DTIC:</u><br><br>1. Assign AD Number. |
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# **TAX ASSISTANCE PROGRAM MANAGEMENT GUIDE**



**LEGAL ASSISTANCE BRANCH**

**ADMINISTRATIVE AND CIVIL LAW DEPARTMENT**

The Judge Advocate General's School  
United States Army  
Charlottesville, Virginia

**JA 275**

**June 2001**

## 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.

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.

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June 2001



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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 (TAS)**  
**STANDING OPERATING PROCEDURE (SOP)**  
***(TAS UTILIZING UTAs)***

This chapter contains a Standard Operating Procedure (SOP) for a Tax Assistance Service (TAS) that uses Unit Tax Assistors (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 can be useful as models for developing a 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 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 assistants 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 logistical 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 program conducted with the cooperation of the Internal Revenue Service (IRS) under its Volunteer 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. (Optional: 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 classroom 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 (USAREUR, PACOM (Korea), and Hawaii courses held in January). 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 assistants 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 the 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 classroom, 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 ensure 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). If required by local IRS VITA Coordinator, a copy of the 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 may 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 may also collect information for returns and bring the W-2s and other supporting documentation to the Tax Office for electronic preparation and filing of tax returns. The tax assistors can drop off and pick up batches of returns, saving unit members time waiting for electronic filing services at the Tax Office.
6. 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. The tax assistor, on behalf of the patron, will make 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. 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 may 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 (if required 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 OTJAG Legal Assistance Policy Division, ordinarily not later than 1 June (or the date specified by the Legal Assistance Division). The report will be in the format prescribed by the Legal Assistance Policy Division.

## **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. 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.
4. Coordinate for location of Tax Center or Tax Office. Make sure location has adequate telephone lines, electrical system, and layout.

### **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. See JA 269, Tax Information Series, JAGCNet Legal Assistance Database, and Chapter 10 for examples.

### 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. Monitor the JAGCNet, Legal Assistance Forum for information from the Legal Assistance Policy Division regarding the upcoming tax season.
8. Coordinate for Tax Officer and other key personnel to attend tax software training course.

9. Order electronic tax filing software from OTJAG, Legal Assistance Policy Division (normally a notice will be posted on the JAGCNet, Legal Assistance Forum during the month of October regarding software orders).
10. File IRS Form 8633, Application to Participate in the Electronic Filing Program, *if necessary*.

#### 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, and local paper).
8. Begin advertising in post newspaper the availability of an 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.

#### 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. Tax software should arrive during the later part of December. Install and 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.

***(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 200X 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 200X through 30 April 200X. 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 200X Fort Blank Tax Assistance Services are contained at Tab A.

3. **RECOMMENDATIONS.**

a. That the 200X 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 assistants 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 \_\_\_\_\_

*(TAS UTILIZING UTAs)*

200X 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 200X through 30 April 200X. 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. Army Community Services (ACS) will identify a group of volunteers. 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. The ACS volunteers will assist 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)*

XXXX-JA

[Date]

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: 200X Fort Blank Tax Assistance Services

1. The 200X 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 200X. 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 200X 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 clipboard 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 200X 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 200X. I further direct you to disseminate the contents of this letter to designated Unit Tax Assistors within your command.

Encl

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DISTRIBUTION:

A

MARKS SYMBOL (27-3c)

MEMORANDUM FOR UNIT & VOLUNTEER TAX ADVISORS

SUBJECT: 200X \_\_\_\_\_ Tax Assistance Program

1. The objective of the \_\_\_\_\_ Tax Assistance Program is to eliminate the need for soldiers, retirees, and family members to pay others to prepare or electronically file a simple tax return. Taxes get more complicated with each passing year, and military taxpayers who did their own taxes in the past will be looking for professional help this year. They will be wondering how to claim a host of tax credits. Your first job as a tax advisor is to master the fundamentals of tax so you can provide competent tax advice and assistance.
2. The \_\_\_\_\_ Tax Assistance Program does not just happen; it is the result of the efforts of many different people. Attorneys from the Office of the Staff Judge Advocate organize the program and offer technical assistance. The Internal Revenue Service provides tax forms, training materials, and tax instructors. However, it is the more than \_\_\_\_ tax advisors in the Division footprint who do most of the work. Our success in providing soldiers free tax assistance depends on how seriously you take your job as tax advisor.
3. The training you are about to receive is not an end in itself. The real value of the training is realized when you return to your units and organizations and begin helping taxpayers. You cannot expect taxpayers to automatically come to you for assistance. You must aggressively publicize the availability of free tax assistance. Address unit formations and put up signs identifying yourself as a tax advisor. Urge those you assist to take advantage of free electronic filing through their local legal assistance office or tax assistance center. Make a special effort to take care of the tax needs of those whose sponsors are deployed, and those who have served downrange.
4. Make the most of this unique training opportunity. Take what you learn and put it to good use helping our military families. Our taxpayers deserve your best efforts.

XXXX

Major General, USA  
Commanding

## MEMORANDUM FOR Brigade and Separate Battalion Commanders

SUBJECT: 200X \_\_\_\_\_ Tax Assistance Program

1. The many recent changes to the Internal Revenue Code mean our soldiers need help with their taxes more than ever. Unit tax advisors help military taxpayers obtain tax refunds and resolve tax problems without having to pay commercial tax preparers. They are an essential part of the Victory Tax Assistance Program, which last year saved Division taxpayers well over a million dollars in tax preparation fees. The program has my firm support.
2. Each company-level commander will appoint at least one capable junior officer as the unit tax advisor. Experienced senior noncommissioned officers may be designated as assistant unit tax advisors. Commanders should select individuals for this important duty who will be assigned to the unit throughout 200X, who will devote adequate time to those who seek their assistance, and who will be able to attend tax training seminars (see enclosed schedule). In addition to assisting taxpayers in their units, unit tax advisors are required to work at least two days in their community's tax assistance center.
3. The Office of the Staff Judge Advocate, in conjunction with the Internal Revenue Service, will conduct a four-day basic tax training seminars and one-day refresher seminars to ensure that all unit tax advisors are thoroughly trained. Attendance at these seminars is mandatory for everyone who will be providing free tax assistance.
4. A copy of the appointment order for each unit tax advisor and assistant unit tax advisor should be forwarded to the Office of the Staff Judge Advocate, [office address], NLT 15 December 200X. An appointment order format is enclosed. POC is [ ] at 123-4567.
5. I expect all commanders to lend their enthusiastic support to the \_\_\_\_\_ Tax Assistance Program throughout the 200X tax season.

*[Original Signed]*

XXXX

Major General, USA  
Commanding

Date \_\_\_\_\_

**SUBJECT: Additional Duty Appointment Order**

2. Authority: CG Memorandum dtd XX Nov 200X, subject: 200X \_\_\_\_\_ Tax Assistance Program.

**4. Period: Until officially relieved or released from appointment.**

d. Appointee will not accept payment or favors of any sort for tax services rendered, or work for a commercial tax preparer.

2-25

MEMORANDUM FOR UNIT & VOLUNTEER TAX ADVISORS

SUBJECT: 200X \_\_\_\_\_ Tax Assistance Program MOI

1. Purpose: This memorandum of instruction establishes policies and procedures for the 200X Tax Assistance Program.

2. Background: More than \_\_\_\_\_ military taxpayers live in [this area overseas]. In a memorandum dated \_\_\_\_\_ 200X, the Commanding General required every company level unit commander in the [unit] to appoint a unit tax advisor to assist soldiers and their family members who need help with their taxes. Volunteer tax advisors also play an important role in providing free tax assistance.

3. Program Objective: The objective of the \_\_\_\_\_ Tax Assistance Program is to eliminate the need for soldiers, civilian employees, and family members to pay others to prepare or electronically file a simple tax return.

4. Policies and Procedures:

a. Training: Tax advisors are required to attend a Volunteer Income Tax Assistance (VITA) training seminar before providing tax advice and assistance.

b. Publicity: Tax advisors must aggressively advertise the availability of free tax assistance to military taxpayers. Unit tax advisors should address unit formations, identifying themselves as their unit's tax advisor and encouraging soldiers to seek their assistance. "Free Tax Help" signs should be posted in mailrooms, day rooms, dining facilities, and other high traffic areas to ensure maximum publicity.

c. Scope of assistance: Tax advisors will provide tax advice and assist taxpayers in filing their federal and state income tax returns. When asked tax questions, tax advisors should consult the materials they received at the VITA seminar (e.g., VITA texts, IRS Publication 17, IRS Package X) to find the answers. When asked for assistance in preparing tax returns, tax advisors should fill out the entire return and perform a math check.

d. Forms: When preparing federal income tax returns, tax advisors should either use forms that are over stamped "VITA" at the bottom or write "VITA" in the paid preparer's block. *Under no circumstances should the tax advisor sign as a paid preparer.*

e. Payment: Tax advisors may not accept payment or favors of any sort for the tax advice and assistance they provide. Moreover, they should avoid any situation that could give rise to the appearance of a conflict of interest (e.g., referring taxpayers to a "barracks lawyer" who does taxes for a fee).

f. Technical assistance: Each tax advisor will have a designated tax attorney in the Office of the Staff Judge Advocate to whom he or she may turn for technical assistance (see list at Encl 1). Tax advisors should consult IRS Publication 17 before calling for assistance. Answers to most tax questions can be easily obtained from that publication.

g. Referral to Legal Assistance: If a tax matter cannot be resolved over the telephone between the tax advisor and the tax attorney, an appointment will be set up at the legal assistance office. Tax advisors must call their tax attorney to make appointments. Taxpayers calling legal assistance directly will be informed that they must first consult their tax advisor.

h. Reporting requirement: Tax advisors must use the enclosed Tax Assistance Worksheet (Encl 2) to track how many tax returns they prepare and how many tax questions they answer. The enclosed worksheet is your master copy. Photocopy it as often as necessary during the tax season, but do not enter statistics on the master. Forward worksheets to your local tax attorney as you complete them. ***Forward your final worksheet for the tax season on 15 June 200X.*** Tax attorneys will compile reports for their community and forward those reports to the Chief, Legal Assistance Division at [SJA Office].

5. Conclusion: Adherence to the policies and procedures in this memorandum is essential to the success of the \_\_\_\_\_ Tax Assistance Program. It is particularly important to keep and report accurate statistics on assistance rendered. Continued IRS support for our program depends on our ability to demonstrate how much free tax assistance we provide.

6. ***Duty First!***

***[Original signed]***

XXXXXX  
LTC, JA  
Staff Judge Advocate

## **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.

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,

## 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).

## **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 that have a State income tax. This list should be compared annually with the current All States Income Tax Guide published by the Air Force or Navy. The Navy State Tax Guide is republished herein at Chapter 9, Appendix 1.
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.gov/forms\\_pubs/index.html](http://www.irs.gov/forms_pubs/index.html).

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 200X. 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.

## 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 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 XXXX to XXXX hours on \_\_\_\_\_. ACS is soliciting volunteers to staff the office. Personnel who participate will receive \_\_\_\_ 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 \_\_\_\_ hours per week during the months of \_\_\_\_\_, and during the first two weeks of April. Interested persons should contact Army Community Services, \_\_\_\_\_, telephone number \_\_\_\_\_, not later than 1 December 200X.

## **MODEL ARTICLE ON TAX ASSISTANCE SERVICES**

### **(TAS UTILIZING UTAs)**

Want to learn about income tax return preparation and personal finance? 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, Army Community Services will identify a group of volunteers. These volunteer tax assistors will operate a Post Tax Office that will be located in the \_\_\_\_\_ building. The Tax Office will offer assistance from \_\_\_\_\_ every \_\_\_\_\_. Both Unit and Volunteer Tax Assistors will receive \_\_\_\_\_ comprehensive days of training from Internal Revenue Service instructors on \_\_\_\_\_(dates). Tax problems 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 200X.

## **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 (if applicable).
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, websites, homepages, weekly bulletin, posters, and chain of command information resources. You may find it helpful to insert copies of your past efforts in this appendix. You can also review the resources in Chapter 10 of this publication.

## **APPENDIX 8 TO FORT BLANK TAX ASSISTANCE SERVICES REPORTS**

1. The Legal Assistance Policy Division will require a report using the Legal Assistance Client Information System (CIS). You will need to check the annual guidance from the Legal Assistance Policy Division on what data to collect and how to report it. It will also be important to program prices into the tax preparation software. Based on the data required by Legal Assistance Policy Division, a blank report form should be created for completion by Unit and Volunteer Tax Assistor.
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. It is imperative to become familiar with the report format required by Legal Assistance Policy Division so that weekly statistics can be properly maintained during the tax season in a usable format.



## **CHAPTER 3**

### **CONSOLIDATED TAX CENTERS AND PROVIDING TAX ASSISTANCE SERVICES WITHOUT UTAS**

Many installations, posts, and camps have ceased using UTAs in providing TAS, or changed the role of their UTAs, using them to publicize the services of the TAS. These TAS have expanded the operation of the Tax Center. These programs primarily offer computerized preparation of federal and state income. 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 supplementation 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. 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. In addition, 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, credits, 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 client intake 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 also 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. A 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 or unit. 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 there are 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. Typically, 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. Many of these soldiers are looking to expand their experience beyond traditional military specialties. Likewise, 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.

Another option for staffing the Tax Center is with temporary employees if money can be obtained from the installation or command. This requires extensive planning and groundwork to get the requirement funded as part of the budget cycle, but many commands are willing to provide

funds for temporary employees when they see the value of the services the Tax Center provides to the members of the community.

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 childcare 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 an excellent 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, commercial tax preparers are usually available convenient to, if not on, the installation. They aggressively advertise their services. 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 also the location of the Tax Center. On some 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. One advantage of a 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 childcare 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.

By utilizing a consolidated tax center, UTAs do not have to sit through the 4-day VITA training or staff the Tax Center, but your installation may still find it useful to have UTAs appointed to publicize the Tax Center and provide basic tax information to members of their units. One command has taken this approach and provides a one-day training class for its UTAs. The class presentation in PowerPoint format with notes is available at in the Legal Assistance Database of the JAGCNet ([www.jagcnet.army.mil](http://www.jagcnet.army.mil)).

While the "old" TAS program is dependent on UTAs, the consolidated Tax Center relies on a strong corps of SD soldiers, temporary employees, volunteers, 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. Laser printers are necessary to print the returns, but the Tax Officer can minimize the number of printers required by networking computers and connecting several of them to a few printers. 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 approximately five to ten pieces of paper will be used. For example, a customer will have completed an intake 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 some 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 need assistance. The Tax Officer should maintain a list of common tax preparation errors, computer errors, and perform training sessions each morning before opening the Tax Center to improve the ability of each preparer. In addition, 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. Recent software changes and networking allow this information to be available on all networked computers. 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 hundreds of 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 workstations as a minimum to provide effective tax preparation. A proposed Tax Center needs to be large enough to

position the workstations, and provide adequate electrical power to handle the workload. The Tax Center should contain some type of office where the Tax Officer and personnel that transmit tax returns can work in solitude and without distraction. The Tax Center should be arranged to accommodate its customers. 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 childcare 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 intake information worksheet to assist the tax preparer once the customer reaches the workstations. A sample worksheet is included in Chapter 5. These worksheets should help the customer service personnel ascertain what type 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, customer service personnel should briefly interview them. 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 quickly categorize the type of return before beginning return preparation allows the Tax Officer to designate certain tax preparers at stations for different types of returns. The Tax Officer can also 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 as "Express Lines" for the preparation of 1040EZ or 1040, 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. Successful tax centers also provide the customer with a letter summarizing the service they have received and information about receipt of their refund. 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 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, 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 classroom 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 assistor's (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 classroom, 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 OTJAG, Legal Assistance Policy Division 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 (if required by local IRS VITA Coordinator).
  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 assistants 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 (if required by local IRS VITA Coordinator).
- 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 OTJAG, Legal Assistance Policy Division, ordinarily not later than 1 June (or the date specified). The report will be in the format prescribed by the OTJAG Legal Assistance Policy Division.

## **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 (if not using software provided by the IRS/OTJAG Legal Assistance Policy Division).
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 telephone lines, electrical system, and layout.

### **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 OTJAG, Legal Assistance Policy Division.
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, and 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. The SJA should 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 VTAs and SD soldiers during classes.
3. Appoint electronic return originators.

4. 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 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 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.
4. See Chapter 2, Appendix 2 for additional memorandums to use in obtaining command support.

***(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 200X 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 assistants 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 200X Fort Blank Tax Assistance Services are contained at Tab A.

3. RECOMMENDATIONS.

a. That the 200X 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 assistants 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 \_\_\_\_\_

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

**200X 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 assistants 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 assistant 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: 200X Fort Blank Tax Assistance Services**

1. The 200X 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 200X. 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 200X 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 200X of the individuals designated. Persons selected should be available to perform tax assistance at the FBTC during the tax season which ends 30 April 200X. Direct that you disseminate the contents of this letter to designated Special Duty soldiers within your command.

Encl

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DISTRIBUTION:**

## **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. It also includes a sample VITA Materials Request listing of resource materials that will be needed for the VITA classes. 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.

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,

## 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).

## **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 or Navy. The Navy State Tax Guide is republished herein at Chapter 9, Appendix 1.
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.gov/forms\\_pubs/index.html](http://www.irs.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 200X. 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 XXXX to XXXX hours on \_\_\_\_\_.

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 200X.

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

Want to learn about income tax return preparation and personal finance? 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 XXXX to XXXX every \_\_\_\_\_. 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 200X.

## **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. You can also review the resources in Chapter 10 of this publication.

## **APPENDIX 8 TO FORT BLANK TAX ASSISTANCE SERVICES REPORTS**

1. Legal Assistance Policy Division will require a report using the Legal Assistance Client Information System (CIS). You will need to check the annual guidance from the Legal Assistance Policy Division on what data to collect and how to report it. It will also be important to program prices into the tax preparation software. Based on the data required by Legal Assistance Policy Division, a blank report form should be created for completion by Unit and Volunteer Tax Assistor.
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. It is imperative to become familiar with the report format required by Legal Assistance Policy Division so that weekly statistics can be properly maintained during the tax season in a usable format.

## 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 coordinate with Legal Assistance Policy Division. Each year, requirements are published for obtaining the software and participating in the electronic filing program. Every legal assistance office must have submitted IRS Form 8633, Application to Participate in the Electronic Filing Program. Legal assistance offices that previously participated in electronic tax filing do not have to submit a new Form 8633; however, if any information contained in the original application has changed, the new information and filing a revised Form 8633 should be coordinated with Legal Assistance Policy Division. 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 with the IRS Andover Service Center. In addition, there may be specific requirements to participate in state electronic filing programs. Your tax program may choose to limit state electronic filing services to those states that are accepted by your IRS Regional Service Center.

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 until the end of the calendar year.

Electronic filing of tax returns is a valuable service for legal assistance clients; however, legal assistance offices must be careful to verify the taxpayers' 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, child support arrearages, state tax debts, or prior year tax 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 is never deposited into the servicing bank's account, the lending institution will turn to the customer for repayment of the loan.

The IRS made some changes in the past several years that affect electronic tax filing. 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.

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 5 APPENDIX 1**

### **ELECTRONIC FILING MANAGEMENT SUGGESTIONS**

The information in this appendix was consolidated from several tax programs throughout the Army. The information is presented to assist tax programs in the establishment of an electronic filing program without “reinventing the wheel.” Some of the information in the appendix may not apply to every installation, post or station tax program. However, it can be used as a reference tool to see how other installations establish procedures for electronic filing programs.

## **INFORMATION HANDOUT TO CLIENTS REGARDING ELECTRONIC FILING**

The following handout is written in a question and answer format, which meets IRS requirements in Pub 1345 for providing certain information to taxpayers concerning electronic filing. The purpose of the handout is two-fold: First it is used as a checklist when taxpayers are screened to determine if they have everything they need for tax preparation. Second, the handout is stapled with their file copy of the return as a reference in case the client needs the telephone numbers to check on status of return, address to mail payment, amendments, or for change of address information.

**PLEASE REVIEW THE INFORMATION IN THIS HANDOUT CAREFULLY AND FILE IT IN YOUR RECORDS WITH YOUR TAX RETURN. IT CONTAINS INFORMATION YOU MAY NEED AFTER YOU FILE YOUR TAX RETURN.**

## ELECTRONIC FILING INFORMATION

### 1. What is electronic filing?

Electronic filing is a method which processes income tax returns electronically using computer software, and transmits the return via telephone lines directly to an Internal Revenue Service (IRS) computer.

### 2. What are the advantages of electronic filing?

Electronic filing can reduce the waiting period for a tax refund by as much as three weeks. The error rates for returns filed electronically are much less than for returns prepared manually. Filing your return electronically does not increase or decrease your chance of being audited.

### 3. Am I eligible to file my return electronically at the Income Tax Assistance Center (ITAC)?

If you answer YES to the following questions, you are eligible to file your return electronically. If you answer NO to any of the questions, you may not qualify to file your return electronically or may need to obtain additional information before you can file electronically. Check with the ITAC clerk if you have questions concerning your eligibility.

|                                                                                                                                                                  | Y<br>E<br>S | N<br>O |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------|
| Do you have all W-2s, 1099s, & supporting documents?                                                                                                             |             |        |
| If reporting sale of stocks or mutual funds, do you know the date of sale, date of purchase, sale price, and your cost basis?                                    |             |        |
| Do you have identification with you (military ID or driver's license)?                                                                                           |             |        |
| Do you have all social security numbers, correct names, and dates of birth for spouse and dependents, exactly as they are shown on social security cards?        |             |        |
| If claiming childcare expenses, do you have childcare provider's SSN or employer ID number?                                                                      |             |        |
| If electing direct deposit of your refund, do you have written proof of account from your financial institution which shows routing transit and account numbers? |             |        |

### 4. What address should I use on my tax return and what happens if I move?

The address you use on your tax return becomes your "last known address" to the IRS. All future communications will be sent to you at this address. If you move, file IRS Form 8822,

Change of Address, with the service center where you filed your return. You should also submit a change of address with the post office to help forward your refund check.

**5. Can I have my refund directly deposited into my savings or checking account?**

Yes, but you must present proof of account issued by the financial institution. Acceptable proof is a check, form, report or statement generated by the financial institution which contains the account name, account number, name of financial institution or branch name, and routing transit number of the financial institution (nine numeric characters). The account must be a checking, share draft, savings or other consumer asset account held by a financial institution and established primarily for personal, family or household purposes. It cannot be a credit card account. A check "payable through" another financial institution is not acceptable proof of account (many credit union checks fall into this category). Some financial institutions do not permit deposit of a joint refund into an individual account. The IRS or the ITAC is not responsible if direct deposits are refused for this reason. Most financial institutions do not provide notification when a direct deposit is made into an account. You should check with your financial institution to verify that the deposit has been received. Once a return has been sent electronically, account information cannot be changed or recalled.

**6. How will I know if my return was accepted by the IRS?**

Most tax returns will be transmitted to the IRS Service Center located at XXXX, XX. Returns containing Form 2555 or 255E5Z will be transmitted to the Andover Service Center. Acceptance reports are normally received within 48 hours after transmission of your return. If your return is rejected, you will be notified by mail at the address you listed on your return and informed if you need to take additional action. We recommend that you contact the ITAC at XXX-XXXX to verify that your return was accepted.

**7. When can I expect to receive my tax refund?**

Usually within two to four weeks; however, the IRS does not guarantee a specific date that a refund will be received or deposited into your account or the anticipated amount of the refund. Direct deposits are generally received by financial institutions on Fridays.

**8. Who should I contact if I do not receive my refund within four weeks?**

You should contact the IRS Tele-Tax toll-free number by calling 1-800-829-4477 if your return was sent to the Austin Service Center. Call (978) 474-9486 if your return was sent to the Andover Service Center. You will need your Document Control Number and the date the return was accepted by the service center, which you may obtain by contacting the ITAC.

**9. Can the IRS deny my direct deposit?**

Direct deposits may not be honored if there are outstanding liabilities such as federal taxes, state taxes, student loans, child support or payments to state or other federal agencies on your tax account. If you have a balance remaining after the liability has been applied to your refund

amount, a check will be mailed to you at the address shown on your return. You must contact the IRS directly to find out the reason that your refund or direct deposit was not received.

**10. Are there other reasons which may cause a delay in receiving my refund?**

Yes, if you are filing a tax return using different names than last year (e.g., marriage, divorce, adoption) and have not filed a name change notice with the Social Security Administration, your return may be rejected or your refund delayed. Name change notices may be submitted at the Social Security Office at XXXXX B Avenue in XXXXXX, STATE and may take up to two weeks for processing. Your refund may also be delayed up to 12 weeks if you provide an incorrect account number or routing transit number for your direct deposit election. Refunds may be delayed if you file a tax return with a refund greater than \$300 and during the last six years at least one of your returns is listed as not filed. A refund may also be delayed, reduced, or received in two increments if you claim the earned income credit (EIC) and your return is selected for EIC verification. The IRS reserves the right to change a direct deposit to a mailed refund check.

**11. Where can I obtain a loan against my tax refund?**

The Department of the Army does not provide, nor endorse the loan services provided by any particular financial institution.

**12. My return was filed electronically. I owe the IRS money. How do I pay the amount I owe?**

Once your return has been accepted by the IRS for processing, you are responsible for making payment of the balance due by April 15. Several payment options exist:

a. You may mail your payment, along with Form 1040V, which was provided to you at the time you filed electronically, to: IRS, P.O. Box XXXXX, CITY, STATE XXXXX. Checks should be made out to "U.S. Treasury."

b. You may elect to have your payment debited from a checking or savings account, by providing your account information to your electronic filer. You may designate the date of payment.

c. If you want to make payment by using your American Express, Mastercard, or Novus credit card, call 1-888-2PAYTAX. A convenience fee for this service will be charged, based upon the amount of payment.

**13. What if I cannot pay the amount I owe in full by April 15?**

You may want to submit an installment agreement request by filing Form 9465 with your tax return. There is an IRS processing fee to set up an installment agreement. Ask the clerk assisting you for more information about installment agreements.

**14. How can I amend my return after it has been filed electronically?**

You must complete IRS Form 1040X and mail it to IRS, XXXX, STATE, XXXXX. Amended returns cannot be electronically filed.

**15. How long should I keep a copy of my tax return?**

You should keep copies of your tax returns and all tax-related documents, receipts, or evidence of deductions for at least three years from the date the return was filed.

**16. How can I file my state income tax return?**

Some tax returns may be filed electronically at the same time your federal return is filed. Ask the clerk assisting you if your state tax return is eligible for electronic filing.

**17. Who should I contact if I need help with my taxes after April 15?**

Tax assistance is available year-round at the Legal Assistance Office. Call XXX-XXX-XXXX to schedule an appointment.

## **CLIENT ELECTRONIC FILING QUESTIONNAIRE/INTAKE FORM**

The following is a sample handout, which screens tax clients so that they can be directed to a tax preparer capable of handling whatever tax issues their return may present. It also helps alert the taxpayer to what forms and information he or she needs to bring to the tax center, as well as possible adjustments to income, deductions, or credits of which they are not aware. Finally, it brings up other issues that military taxpayers often have, such as combat zone extensions or exclusions and intercept of tax refunds by the IRS.

# FORT BLANK TAX CENTER

## ELECTRONIC FILING QUESTIONNAIRE

**PLEASE READ THE FOLLOWING BEFORE SIGNING THE PRIVACY ACT STATEMENT  
AND ANSWERING THE QUESTIONNAIRE.**

1. Army policy permits legal assistance to members of the Armed Forces on active duty and to other eligible individuals such as family members, retirees and their family members, and survivors of deceased active duty personnel and retirees. Legal assistance is provided at **NO COST** to you.
2. Legal assistance, however, is a privilege, not a right. You may be denied legal assistance for misconduct or other inappropriate behavior. Because of our office's high volume of tax returns, you may experience a delay in our preparing your individual return. We appreciate your patience.
3. Please print clearly. Any mistake can lead to a delay in receiving your refund. To provide the most efficient service possible, it is vital to have complete and correct information. **Social Security Numbers (SSNs) and names must match exactly Social Security cards or processing of your return and any refund will be affected.** Actual Social Security cards are preferred to avoid IRS rejection.
4. Make sure you have all of your W-2s, IRS Forms 1099s stating interest, dividends, capital gains, distributions from pensions & IRAs, unemployment compensation, or miscellaneous income. Amended returns cannot be electronically filed. To claim adjustments, credits, or itemized deductions, have receipts & totaled amounts. For child care credit, make sure you have the employee identification number (EIN) or SSN for the care provider. To claim a dependency exemption, a non-custodial parent should have IRS Form 8332 (Release of Claim to Exemption for Child of Divorced or Separated Parents), Separation Agreement or Divorce Decree.
5. Your tax return is ultimately **your responsibility**. Be sure to review your tax return before signing it. Ensure correct names, SSNs, and financial institution's routing and account numbers.
6. If you intend to electronically file and your spouse is not available to sign the return, make sure you have Power of Attorney specifically authorizing the preparation, signing, and filing of income tax returns. If you use the IRS Form 2848 (Power of Attorney and Declaration of Representative), it **does not** need to be notarized.

### Data Required by the Privacy Act of 1974

**AUTHORITY:** 10 USC 3012, AR 340-18-4.

**PRINCIPLE PURPOSE:** To assist in preparation of federal income tax returns for electronic filing.

**ROUTINE USES:** The routine use of tax preparation worksheets is to provide the basic information necessary to prepare the client's federal income tax return for electronic filing.

**DISCLOSURE:** Voluntary Disclosure. Nondisclosure precludes electronic preparation and filing of the federal income tax return.

Date: \_\_\_\_\_ Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_

1      **FIRST NAME & MI**      **LAST NAME on**      **Social Security Number**  
TAXPAYER      \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_  
SPOUSE      \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_

*Reminder: Social Security Numbers and full names must match exactly Social Security cards or your return will be affected*

CURRENT  
MAILING ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_  
STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_ STATE OF RECORD: \_\_\_\_\_  
IS YOUR SPOUSE A \_\_\_\_\_ RESIDENT? YES NO

**TELEPHONE NUMBERS:** (If the IRS rejects your electronically filed return, our office will need to be able to contact you)

WORK: \_\_\_\_\_ HOME: \_\_\_\_\_ CELLULAR or PAGER: \_\_\_\_\_

**E-Mail Address:** \_\_\_\_\_

If you are scheduled to move or have a Permanent Change of Station within the next six months, provide your expected move/flight date \_\_\_\_\_ & mailing address/phone, if different from above. \_\_\_\_\_

**Presidential Election Campaign Fund** (Contribution to this fund does not affect return):

Do you want \$3 to go to this fund? Yes No If a joint return, does your spouse want \$3 to go to this fund? Yes No

**AGE** (as of December 31, 200X) or **Date of Birth** (Month, Day, Year): \_\_\_\_\_ Occupation: \_\_\_\_\_

**Spouse's AGE** (as of December 31, 200X) or **DOB** (Month, Day, Year): \_\_\_\_\_ Occupation: \_\_\_\_\_

Advise inprocessing desk if either taxpayer or spouse is legally blind

**FILING STATUS:** (Note: if you have a question as to filing status, please consult with the in-processing desk staff or tax preparer)

- \_\_\_\_ 1. SINGLE (unmarried on December 31, 200X)  
\_\_\_\_ 2. MARRIED FILING JOINT (married on December 31, 200X)  
\_\_\_\_ 3. MARRIED FILING SEPARATE (married on December 31, 200X)

**CAUTION:** *If you file separately, you cannot take credits for earned income, child & dependent care expenses, and education.*

(Spouse's name: \_\_\_\_\_ & Social Security Number: \_\_\_\_\_)

- \_\_\_\_ 4. HEAD OF HOUSEHOLD (on December 31, 200X, unmarried, or married living apart during the last **six months of the year**, with a child who qualifies as a dependent & not filing a joint return AND paid more than half the cost of keeping up a home that, for more than half the year, was the main home of a child or other qualified dependent OR an unmarried child who was not a dependent.)  
\_\_\_\_ 5. QUALIFYING WIDOW (taxpayer has dependent child, paid more than half cost of keeping up a home, widow(er) has not remarried, no more than two years have passed since year of spouse's death) (Date of spouse's death \_\_\_\_\_)

**PERSONAL EXEMPTION:** CAN YOUR PARENTS (or someone else) CLAIM YOU ON THEIR RETURN AS A DEPENDENT (they may be able to claim you if at the end of the year you were under 19 or under age 24 and a full time student)? YES NO

**DIRECT DEPOSIT INFORMATION:** If you want direct deposit of your refund, make sure you have a check with you so that we may confirm your bank's routing transit number. (Deposit slips, ATM cards & LESs may not have the necessary information)

DD Direct Deposit Information: Financial Institution: \_\_\_\_\_

Routing #: \_\_\_\_\_ Account #: \_\_\_\_\_ (circle) CHK or SAV

*If the amount you owe or the amount you overpaid is large, you may want to file a new IRS Form W-4 with your employer (PAC for military) to change the amount of federal or state income tax withheld from your 200X+1 pay.*

**INCOME:** (Circle answers applicable to you & spouse, and provide/attach appropriate documentation)

W2 DID YOU HAVE WAGES, SALARIES, TIPS? YES NO If yes, provide Copy B of all W2s

W2 DID YOU HAVE STUDENT LOAN REPAYMENT BY MILITARY? YES NO If yes, provide Copy B of W2

Int DID YOU HAVE BANK OR CREDIT UNION INTEREST INCOME? YES NO If yes, attach form(s) 1099-INT

*Div* DID YOU HAVE DIVIDEND INCOME? YES NO If yes, attach form(s) **1099-DIV**

**1099** DID YOU RECEIVE DISTRIBUTIONS FROM PENSIONS, RETIREMENT, IRAs? YES NO If yes, provide form(s) **1099-R**

**99G/H19** DID you receive **REFUND OF STATE/LOCAL TAXES** & itemized prior year return? YES NO If yes, attach form(s) **1099-G**

**3** DID YOU RECEIVE ALIMONY? YES NO If yes, provide total amount received for year: \$\_\_\_\_\_

*C* WERE YOU/SPOUSE **SELF-EMPLOYED** IN 200X? YES NO If yes, attach form(s) **1099-MISC** & totaled income/expenses.

*D* DID YOU **SELL ANY STOCKS OR MUTUAL FUNDS**? YES NO If yes, attach form(s) **1099-B** & purchase date / basis

*Roth* DID YOU/SPOUSE **CONVERT A REGULAR IRA TO ROTH IRA**? YES NO If Yes, provide form(s) **1099-R** and, if you had prior nondeductible contributions, attach prior year's form **8606s**

Taxpayer: \$\_\_\_\_\_ converted, Pre-conversion basis \$\_\_\_\_\_ Total nondeductible contributions before conversion \$\_\_\_\_\_

Spouse: \$\_\_\_\_\_ converted, Pre-conversion basis \$\_\_\_\_\_ Total nondeductible contributions before conversion \$\_\_\_\_\_

**3** DID YOU/SPOUSE **CONVERT A REGULAR IRA TO ROTH IRA** IN 1998 AND CHOSE TO SPREAD TAXABLE AMOUNT OVER FOUR YEARS? YES NO If Yes, provide form(s) taxable amount from 1998 form **8606**

*D, if taxable* DID YOU **SELL YOUR HOME** in 200X? YES NO If yes, indicate date of sale: \_\_\_\_\_. You may be able to exclude gain from sale of residence if you owned & lived in home at least 2 out of the last 5 years.

*E & 4562* ARE YOU A **LANDLORD** WITH RENTAL INCOME/EXPENSES? YES NO If yes, attach totaled rent received, expenses, including form **1098** (Mortgage Interest Statement), & depreciation information

**99G** DID YOU RECEIVE **UNEMPLOYMENT COMPENSATION**? YES NO If yes, attach **1099-G** or amount \$ \_\_\_\_\_)

*Misc* **COMBAT ZONE: DID YOU SERVE IN THE PERSIAN GULF OR IN THE QUALIFIED HAZARDOUS DUTY AREA OF BOSNIA, CROATIA, HERZAGOVINA, MACEDONIA, SERBIA/MONTENEGRO, ALBANIA OR THE ADRIATIC SEA, AND IONIAN SEA (north of the 39<sup>th</sup> parallel) IN 200X?** YES No # Months Deployed \_\_\_\_\_ Redeployment Date: \_\_\_\_\_

*ST* DID YOU/SPOUSE **WORK OUTSIDE THE MILITARY** in 200X? YES NO

**ADJUSTMENTS:** (Circle answers applicable to you & spouse, and provide/attach appropriate documentation)

**8606** DID YOU/SPOUSE **CONTRIBUTE TO A REGULAR** (not a Roth or Educational) **200X IRA OR INTEND TO CONTRIBUTE BY APRIL 16, 200X+1?** YES NO (If yes, provide contribution amount for taxpayer (\$\_\_\_\_\_) & spouse (\$\_\_\_\_\_). Note: Beginning in 1998, eligibility amount for IRA deduction increased. Also, although service members are covered by a retirement plan, their spouses not covered by a retirement plan can take full contribution.

**4** DID YOU **PAY STUDENT LOAN INTEREST?** YES NO If yes, attach form **1098-E** (Student Loan Interest).

**4** DID YOU **PAY ALIMONY?** YES NO If yes, provide annual amount: \$\_\_\_\_\_ & recipient's ssn: \_\_\_\_\_  
Note: Child support payments are not alimony & are neither deductible by the payer, nor taxable to the payee.

**3903** DID YOU/SPOUSE HAVE **UNREIMBURSED MOVING EXPENSES** (amounts in excess of DLA) in 200X? YES NO

*ST* **PUT ANY STATE SPECIFIC ISSUES HERE, SUCH AS IF THE STATE ALLOWS AN EXCLUSION FOR MILITARY (ACTIVE, RESERVE, OR NATIONAL GUARD) INCOME.** YES NO

**CHILDREN & OTHER DEPENDENTS:** *Reminder: SSNs and full names must match Social Security cards exactly*

- 2 # OF CHILDREN WHO LIVED WITH YOU: \_\_\_\_\_ # OF CHILDREN WHO DID NOT LIVE WITH YOU DUE TO SEPARATION OR DIVORCE THAT YOU CAN CLAIM AS EXEMPTION: \_\_\_\_\_ (Noncustodial parent should have IRS Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents; a Separation Agreement; or, Divorce Decree to claim exemption.) # OF OTHER DEPENDENTS: \_\_\_\_\_

| Dependent's First & Last Name<br>(Do not list spouse as dependent) | SOCIAL SECURITY<br>NUMBER | RELATIONSHIP<br>(ex., son, daughter) | # MONTHS IN<br>HOME IN 200X | DATE OF BIRTH<br>(Month, Day, Year) | S/D  |
|--------------------------------------------------------------------|---------------------------|--------------------------------------|-----------------------------|-------------------------------------|------|
| _____                                                              | ____-____-____            | _____                                | _____                       | ____/____/____                      | ____ |
| _____                                                              | ____-____-____            | _____                                | _____                       | ____/____/____                      | ____ |
| _____                                                              | ____-____-____            | _____                                | _____                       | ____/____/____                      | ____ |
| _____                                                              | ____-____-____            | _____                                | _____                       | ____/____/____                      | ____ |

Enter "S" for student or "D" for disabled in far right column above if dependent over 18 and either a student or disabled

# OF CHILDREN WHO LIVED WITH YOU FOR WHOM YOU CAN NOT CLAIM DEPENDENCY EXEMPTION DUE TO SEPARATION OR DIVORCE: \_\_\_\_\_ (concerns Qualifying Child Status for Earned Income Credit)

**CREDITS:** The child tax credit is as much as \$500 for each qualifying child who was under age 17 at the end of 200X.

2441 **CHILD AND DEPENDENT CARE EXPENSES:**

| PROVIDER'S NAME | ADDRESS | SSN/EIN |
|-----------------|---------|---------|
| AMOUNT PAID     |         |         |
| _____           | _____   | _____   |
| _____           | _____   | _____   |
| _____           | _____   | _____   |

NUMBER OF QUALIFYING CHILDREN WHO WERE CARED FOR IN 200X: \_\_\_\_\_

IF MARRIED FILING JOINT RETURN AND YOU HAD CHILD AND DEPENDENT CARE EXPENSES, WAS YOUR SPOUSE A FULL-TIME STUDENT (5 MONTHS OR MORE) OR NOT ABLE TO CARE FOR HIM/HERSELF? YES NO

8863 **EDUCATION CREDITS:** If you (or dependent) paid expenses in 200X for yourself, your spouse, or dependent to enroll in or attend the first 2 years of post-secondary education, you may be able to take the Hope Credit. Other students may qualify for Lifetime Learning Credit. To claim credit, attach form(s) 1098-T, list expenses paid \$\_\_\_\_\_ & circle: Hope Lifetime

**ST PUT ANY OTHER STATE-SPECIFIC CREDITS HERE, SUCH AS THE HAWAII CREDIT FOR PURCHASING A CHILD PASSENGER RESTRAINT SYSTEM.**

A **CHARITABLE CONTRIBUTIONS:** Provide preparer with totaled cash/check & non-cash/check gifts to charity.

8379 **OFFSET:** If married filing joint return, is one spouse obligated to pay federal debt or past due child/spousal support which the IRS may seek to offset against the refund? YES NO

5 **ESTIMATED PAYMENTS** DID YOU MAKE ANY ESTIMATED PAYMENTS? YES NO If yes, total: \_\_\_\_\_

Thank you for using the Fort Blank Electronic Tax Filing Center.

Customer Satisfaction Surveys are available for any comments, complaints, or compliments.

Lower portion to be completed by tax center staff.

System number: \_\_\_\_\_ Preparer's last name: \_\_\_\_\_

## **ELECTRONIC FILING STANDARD OPERATING PROCEDURES**

The document that follows is a sample electronic filing SOP for an income tax assistance center. The intent of the SOP is to walk personnel through the process of signing in clients to completing the tax preparation and customer assistance.

## INCOME TAX ASSISTANCE CENTER ELECTRONIC FILING PROCEDURES

1. The customer is greeted by front desk clerk, instructed to sign in at the log book and given a folder containing an information sheet and client survey. Ask the customer to present identification, which entitles him/her to receive assistance at the ITAC (military ID or retiree ID).
2. Front desk clerk will then scan the customer's return and ask appropriate questions from the electronic filing handout to determine if customer is eligible to file return electronically.
3. After customer has signed in and you have reviewed the return, place the return in folder, **WITH INFORMATION SHEET**, return folder to customer, and ask him/her to be seated in waiting area and review and complete the information sheet.
4. Electronic filing clerks will call taxpayers to computers for electronic filing using the sign-in book to call client **by rank and name**. **DO NOT YELL**. The electronic filing clerk will line through each name as the name is called. Persons who are not present when their name is called will be required to sign in again.
5. Refer to Taxwise handouts for guidance on data input for return.
6. After return has been completed and diagnostics conducted, have customer review it on the screen for accuracy, correctness of spelling of names and addresses, account information, etc.
7. Run the diagnostics. After correcting any errors, print the return.

Print the following copies:

- \* One copy of the return and all accompanying schedules or forms
- \* client letter (two copies)
- \* Form 8453 – two copies

8. Have the customer review the 8453 and sign both copies. It is especially important that if the customer has direct deposit that he/she verify his/her account number and routing transit number. Customer must also write in his/her telephone number.
9. You then sign the return. **DO NOT** fill in your social security number.
10. Mark the 8453 at the top left corner with your computer number.

11. Assembling copies:

**CUSTOMER COPY**

**ITAC FILE COPY**

**IRS COPY**

|                       |                                                             |                                                       |
|-----------------------|-------------------------------------------------------------|-------------------------------------------------------|
| Client letter         | Form 8453 (photocopy)<br>Copy of client letter              |                                                       |
| Form 8453 (photocopy) | Proof of account                                            | Form 8453 (original)                                  |
| Complete return       | Power of attorney, if used                                  | Power of attorney, if used                            |
| W-2                   | W-2 (photocopies)                                           | Other signature documents<br>(8332, div decree, etc.) |
| ITAC handout          | Copy of any signature documents<br>(POA, 8332, Sch R, etc.) |                                                       |

\* On IRS Copy, all other documents are attached BEHIND the Form 8453 and stapled at top left corner.

12. Distribution of Copies:

**IRS copy:** placed in file box on your desk, FACE DOWN.  
Do not keep anything else in this box.

**ITAC copy:** Hold until you clear returns for the day. Then take to statistics clerk office for filing. The status clerk will check all 8453 for required attachments.

**Customer copy:** Given to customer.

13. ***When Will I Get My Refund?*** If customer inquires about how long it will take to get the refund, do not make any promises. **YOU CANNOT GUARANTEE TIME FOR REFUND.** Simply say that it should take ABOUT three to four weeks if check is being mailed and ABOUT two to three weeks if refund is direct deposit. You may tell the client that direct deposits are generally made on Fridays only.

14. ***What if Customer Changes His/Her Mind and Leaves?*** If, for any reason, after you have entered taxpayer information in the computer, the taxpayer changes his/her mind and does not want to electronically file, does not have enough information, you do not have to delete the file from the computer. You must ensure, though, that you do not download that return for electronic filing. If you are running the ITAC on a network, any preparer can pull up the return and assist the customer when he or she returns. If there is not a network, the customer will have to return to the same preparer and computer to finish the return.

15. Tell the taxpayer to call the ITAC to verify if his/her return was accepted by the IRS about 48 hours after filing. Tell taxpayer if the return is rejected for any reason he/she will be notified by mail at the address listed on the return. Ensure that you have entered a daytime and home phone on the 8453 (written in) in case we need to contact the taxpayer to resolve a rejected return.

16. ***Customer Surveys:*** Ask the customer to complete the survey if desired and place in box at front desk.

17. Before you take another customer, ensure that original 8453 with supporting documents is placed in box next to your computer, face down; and that the ITAC file copy is maintained in a separate stack.

19. *Clearing your computer prior to departing for lunch:* Before you depart for lunch, turn in 8453s to XXX and have your computer cleared.

20. *Rejected Returns:* When a return is rejected for an error caused by data entry, the OIC will have the responsible electronic filing clerk aware of the error, so that it will not recur. Statistics are kept on number of rejects for purposes of providing percentages to IRS, NCOERs and award recommendations.

21. *Mailing 8453s.* The day after returns are accepted by IRS, all must be mailed to IRS. Stats clerk will assist the OIC in preparing 8453s for mailing.

**22. AFTER YOU BECOME FAMILIAR WITH THESE PROCEDURES AND ESTABLISH YOUR ROUTINE FOR CREATING A RETURN, GET IN THE HABIT OF FOLLOWING THE SAME PROCEDURES EACH TIME. IN THIS WAY YOU WILL ENSURE THAT YOU DO NOT LEAVE OUT ANY NECESSARY STEPS.**

**23. Closing responsibilities**

- \* Late shift responsible for replenishing paper in copier and printers; turning lights out, coffee pots off, door/windows secured, cleaning break area, and general building security.

- \* Front desk personnel and stats clerk are responsible for restocking forms carousels, publications, straightening waiting room area, and volunteer areas.

- \* Front desk personnel will give the OIC a daily count of number of personnel signed in, number of persons requesting forms only, and number of phone calls received each day.

- \* Everyone is responsible for cleaning up after themselves in break area and individual areas. Please be attentive to maintaining our facility. No cups or glasses without lids in offices with computers.

## **SAMPLE TAXWISE CLIENT LETTER**

The following letter is one that can be entered into the TaxWise client letter form and is generated with every return filed at the tax center. Note that you can extensively customize this letter, filling in fields that include refund amount, approximate amount of fees saved by using the free tax center services, telephone and address for future contact, routing and account number for direct deposit of refund, and IRS toll-free number to check on status of the refund with the IRS.

INCOME TAX ASSISTANCE CENTER

DATE

DEAR [NAME OF TAXPAYER(S)]:

Thank you for choosing the [Fort Blank] income tax assistance center for electronic filing. The results of your federal income tax return are as follows: \$ [refund/payment amount].

By using our services, you have saved approximately \$[invoice amount] in fees you could have paid a commercial preparer for the same service. Please help us spread the word about our free services. Tell your friends and co-workers if you were pleased with the service you received here. If you were not pleased with the service, please let me know. we are continually looking for ways to improve the service we provide our customers.

We recommend that you call the tax center at [phone number] within two days to verify that your return was accepted by the internal revenue service. If your return is rejected, you will be contact by mail at [address from income tax return].

If you chose direct deposit of your tax refund to a checking or savings account, check with your financial institution to verify the date your refund is deposited. Refund delays can occur for several reasons. If any of your refund is based upon the earned income tax credit (EITC), that portion of the refund could be delayed and received at a later date by direct deposit or a paper check. Your tax return indicates that \$[amount of EITC] of your refund is based upon the EITC. You provided us with the following information concerning where to deposit your tax refund:

routing transit number of financial institution: [routing number]  
account number: [account number]

Please note that the IRS does not guarantee the date that a refund or direct deposit will be received. If you do not receive your refund within four weeks, call 1-800-829-4477 to inquire about its status.

Again, thank you for choosing the [fort blank] income tax assistance center for your income tax return filing needs.

[name of tax officer]  
chief, income tax assistance center

## **IRS REJECTION OF ELECTRONICALLY FILED TAX RETURNS**

A sample form letter to clients whose tax return is rejected follows this page. It explains that additional information is required before the tax office can resubmit the return. The tax office also contacts taxpayers by telephone, but always sends the letter to the client. The tax office annotates in the Taxwise database the date a letter was sent, the date a message was left on the taxpayers answering machine, so that the tax office will have a trail of attempted contacts. If the taxpayer does not get in touch with the tax office for several weeks, and wants to know why he/she did not receive the refund, the tax office has backup.



DEPARTMENT OF THE ARMY

REPLY TO  
ATTENTION OF:

Income Tax Assistance Center

Dear Taxpayer:

Thank you for choosing the Fort XXX Income Tax Assistance Center (ITAC) to electronically file your Federal income tax return.

The following action was taken concerning your return:

\_\_\_\_\_ **ACCEPTED on** \_\_\_\_\_ \$ \_\_\_\_\_ EIC: \$ \_\_\_\_\_.

\_\_\_\_\_ **RETURN REJECTED - 1ST/2ND NOTICE.**

- \_\_\_ Dependent SSN, name, or DOB does not match IRS records.
- \_\_\_ Spouse SSN or name does not match IRS records.
- \_\_\_ Taxpayer SSN or name does not match IRS records.
- \_\_\_ Dependent previously claimed by another taxpayer.
- \_\_\_ Employer ID number on W-2 does not match IRS records.
- \_\_\_ Return ineligible for electronic filing.
- \_\_\_ Other.

Additional information/correction is needed before your return can be submitted to the IRS. Please contact the ITAC to resolve this matter as soon as possible. *A rejected return is not considered filed with the IRS until it is retransmitted and accepted.*

\_\_\_\_\_ **WE HAVE NOT RECEIVED A RESPONSE TO OUR PREVIOUS NOTICES FOR ADDITIONAL INFORMATION. We are therefore unable to transmit your return to the IRS. Your W-2 forms are attached. Please make other arrangements to file your tax return.**

Please contact me at XXX-XXXX if you have questions concerning your return.

Sincerely,

XX

## **CUSTOMER SATISFACTION SURVEY**

The following is a suggested format for a tax center Customer Satisfaction Survey. If you are trying to assess the effectiveness of a particular service or change in your tax center, you should add that to your survey.

**INCOME TAX ASSISTANCE CENTER  
CUSTOMER SATISFACTION SURVEY**

Please take a moment to complete the following survey. Your honest and constructive responses will help us improve services to our customers.

How would you rate the service you received?

- ☐ Excellent
- ☐ Very Good
- ☐ Good
- ☐ Fair
- ☐ Poor

How would you compare this service with other tax services you used in prior years?

- ☐ Much better
- ☐ Better
- ☐ About the same
- ☐ Worse
- ☐ Much worse
- ☐ N/A

Please indicate how important you consider the location and amenities (comfort of waiting room, privacy during tax preparation, accessibility, etc.) to be at [Fort Blank's] tax assistance center.

- ☐ Very important
- ☐ Important
- ☐ Not important
- ☐ N/A

Please identify any clerk who was particularly helpful so he/she may be recognized: \_\_\_\_\_

Remarks: \_\_\_\_\_  
\_\_\_\_\_

Name: \_\_\_\_\_ (optional)

Date/Time: \_\_\_\_\_

Telephone: \_\_\_\_\_

## **ELECTRONIC FILING REQUIREMENTS 200X TAXWISE SYSTEM REQUIREMENTS**

### **TaxWise 200X System Requirements**

#### ***Preferred System:***

- Pentium II 300 or faster
- Windows 98 (Windows 200X strongly recommended)
- 32 MB of memory (RAM) or more
- 60 MB of free hard disk space (more for large number of returns)
- Hi-speed CD-ROM drive
- 36600 BPS modem (Hayes compatible)
- Laser Printer
- Internet Access

#### ***Minimum System:***

- Pentium, 75 MHZ
- Windows 95B
- 16 MB of memory (RAM)
- 60 MB of free hard disk space
- CD-ROM drive
- 14400 BPS Modem (Hayes compatible)
- Laser or Inkjet printer (Windows compatible)

#### ***Minimum requirements:***

- Windows 95B or higher – *even to run TaxWise for DOS*
- A modem—*this is how federal updates, state software, and state updates will be delivered.*
- A CD-ROM drive for every computer where TaxWise will be installed
- A Windows-compatible laser or inkjet printer
- Internet access is strongly recommended—*the fastest way to obtain updates and state software will be through the UTS web site on the Internet.*

## IRS E-FILE 200X REFUND CYCLE CHART

One of the questions taxpayers will most often ask is when they will receive their refunds after they have electronically filed their federal tax returns, whether they have requested their refunds as direct deposits to their bank accounts or via mailed paper checks. Each year, the IRS publishes an IRS *e-file* Refund Cycle Chart, Publication 2043. Based on the transmission date, the chart provides the date direct deposits will be made or paper checks will be mailed. The chart can be ordered from the IRS, and it is also available on the Internet in Adobe Acrobat (.pdf) format at [http://www.irs.gov/forms\\_pubs/pubs.html](http://www.irs.gov/forms_pubs/pubs.html).

## **ELECTRONIC FILING IN A DEPLOYED ENVIRONMENT**

Although being in a combat zone or a qualified hazardous duty area may entitle military and civilian taxpayers to filing extensions, many, if not most, of them are entitled to refunds. Many service members want to file their tax returns as soon as possible so that they can receive their refunds quickly. There is nothing that prevents electronic filing from a deployed environment, as long as there are adequate computer and Internet capabilities to support the effort. With the advent of electronic filing via the Internet, a direct telephone line is no longer required, although it may still be used. For soldiers who are married and wish to have their spouses at home file their income tax returns, the tax center or legal assistance office can assist in preparing powers of attorneys. Other procedures for running a tax center are the same as those in garrison. The main difference may be the need to coordinate with Legal Assistance Policy Division to file the Form 8633 to obtain an Electronic Filing Identification Number (EFIN) and order a copy of the electronic filing software if taxes have not previously been electronically filed from that location.

Other unique challenges are coordinating VITA training and obtaining volunteer or special duty soldier support to run the tax center. These challenges are not insurmountable, though, and many tax centers have successfully operated in deployed environments all over the world. If you anticipate operating a deployed tax assistance center, after action reports from tax centers that have been set up during deployments are available from Legal Assistance Policy Division.

## MISCELLANEOUS ELECTRONIC FILING MANAGEMENT SUGGESTIONS

The information that follows is a compilation of miscellaneous suggestions, in bullet comments, from several tax programs throughout the Army.

- Check a number of things on Form 8453 - signatures, POA attached, look at refund amounts vs. income amount to identify possible fraudulent returns or claims for EIC/head of household.
- Tax training for Special Duty (SD) personnel who staff some tax centers consists of the IRS VITA training and an additional week of hands-on training on Taxwise, electronic filing, and customer service. Some Tax Center OIC's create sample returns, many with errors programmed into the return, so that the clerks can practice problem solving. It is important to emphasize that the computer operators must be able to determine if the refund/balance due that Taxwise comes up with is correct or if what the taxpayer brings in is correct. If there is any discrepancy, the computer operator must go line by line, find the error, and be able to explain what is correct. For example, during training some SD's are given a completed return, W-2s, and on the completed return, numbers have been transposed. When the SD's enter the W-2 information in Taxwise, it does not match the return. The SD's must figure out where the error is. Each return created during training has a certain teaching point in the return. Also, as part of the training, the SD's conduct role-playing exercises, so they can get the "feel" of preparing a tax return with someone sitting there at their desk, watching every keystroke they make. Many SD's comment that the week of training is more valuable to them than the VITA training and gives them the confidence to deal with actual client situations they will encounter throughout the tax season. In addition, some tax programs conduct a block of instruction on customer service, which includes team-building exercises, a movie on customer service, and discussions on how to handle varying situations.
- Use blue ink for signatures on Form 8453. By doing this, it is much easier to determine original signatures on the 8453s to be mailed to the IRS. Often, it is difficult to determine whether 8453s are original signatures or photocopies when signatures are in black ink.

## **TRAINING SLIDES AVAILABLE ON JAGCNET**

Throughout this chapter, there have been several references to training programs. There are several presentations available on JAGCNet, Legal Assistance Database, Tax Materials. They include an Air Force class entitled, "Conducting and Managing a Tax Assistance Program," the PowerPoint presentation and outline for the annual TJAGSA Tax CLE called, "Tax Assistance Program Management," and a class on electronic filing from Fort Sill, Oklahoma, entitled, "Introduction to Electronic Filing."

## **CHAPTER 5, APPENDIX 2**

### **ELF MANUAL: ELECTRONIC INCOME TAX FILING PROGRAM**

The Navy publishes its own Electronic Income Tax Filing Program manual, the “ELF” Manual. The Navy has graciously consented to posting these materials on JAGCNet for use throughout the military community. The 26-page ELF Manual provides a comprehensive guide for operating a tax center, including quite a bit of practical advice, tables, contact phone numbers and addresses, and example. It was last updated in 200X+1. You can access it at <http://www.jagcnet.army.mil/LegalAssistance>, Tax Materials.



## **CHAPTER 6**

### **THE ARMED FORCES TAX COUNCIL**

The Department of Defense (DoD) created the Armed Forces Tax Council (AFTC) on 1 December 1988.<sup>1</sup> 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; request 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.

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



## **CHAPTER 7**

### **REPRESENTING CLIENTS IN TAX CONTROVERSIES**

#### **Introduction**

As participants in the Tax Assistance Program (TAP) and the Legal Assistance Program, attorneys not only have a duty to their clients, but also to the system of tax administration. It is important to understand that the purpose is not to assist the clients in evading tax liability, or, in any way, give the impression that TAP will assist in frustrating the efficient administration of the tax laws. The TAP seeks a fair and equitable disposition of tax liability and filing of tax returns.

While attorneys should zealously seek the most favorable consideration for their clients, they must consider that they must work within the framework of the tax laws and system.

#### **Quality Service and Professionalism**

Personnel in the TAP are trained to give their clients the highest quality, professional representation. Attorneys are to furnish competent advice and zealous representation within the bounds of the law and professional standards. This includes treating clients, the Internal Revenue Service, and fellow TAP personnel with utmost respect and courtesy. An attorney should be careful not to suggest, in any way, that a client may reduce tax liability by engaging in unethical behavior. It is essential that TAP personnel remain familiar with and at all times abide by the ABA Rules of Professional Conduct as well as by Treasury Circular 230.

Confidentiality is an essential component of the client/attorney relationship. It facilitates candor on the part of the client. TAP personnel must strictly abide by accepted standards of attorney/client confidentiality. Attorneys have a duty to their clients, the legal profession, and the TAP to exercise the highest level of personal integrity that should pervade all areas of their legal practice.

## Cases Handled

Besides tax return preparation, the TAP or Legal Assistance Office may encounter clients that have problems with the IRS. These cases are most likely be in one of the following stages:

1. The taxpayer has received a 30-day letter. This is a preliminary letter, which proposes the redetermination of tax by the Internal Revenue Service. The 30-day letter follows an audit by an I.R.S. agent. It asks the taxpayer to either sign and return an agreement to the examiner's findings, or request a conference with an appeals officer. The request for a conference must be submitted within a 30-day period. Normally, a "Protest" will be filed to request an appeals hearing.
2. The taxpayer has received a 90-day letter. This is a statutory notice of deficiency under Internal Revenue Code § 6212. To be timely, it must be mailed before the expiration of the statute of limitations on assessment of tax. This letter permits the taxpayer to petition the Tax Court for review of the deficiency prior to payment, as long as the petition is filed within a 90-day period. Normally, in counting the period of time within which a response to a 30- or 90- day letter must be delivered, the day that the letter was mailed by the I.R.S. is not counted. Thus, the 90 days within which a Tax Court Petition must be delivered to the Court begins on the day after the envelope containing the letter from the I.R.S. was postmarked. Delivery takes place when the Petition is mailed, as evidenced by the postmark. In counting the 30- or 90-day period all days, business and nonbusiness, are counted. However, if the final day falls on a Saturday, Sunday or legal holiday in the District of Columbia, the document is due on the next business day. The 90-day letter will contain a stamped date. If this date is later than the postmark date, the 90-day period can run from this date. Failure to file a petition within the 90-day period excludes the U.S. Tax Court from jurisdiction.
3. The taxpayer has filed a petition with the U.S. Tax Court pursuant to the "small case" procedure and is seeking help with either settlement or litigation.
4. The taxpayer has paid the claim and seeks to institute a refund suit in a district court or the Claims Court. In this situation the taxpayer may have by-passed the opportunity for administrative appeal or has not filed a petition in U.S. Tax Court.
5. The taxpayer has failed to respond to I.R.S. 30- or 90-day letters, tax has been assessed, and the matter has been transferred to collections.
6. If the matter has been transferred to collections, it may be appropriate to prepare an Offer in Compromise.

## **Getting Started**

In order to most effectively represent your clients here are a few suggestions:

1. In representing a client with the IRS, ask the client to sign two Power of Attorney forms (Form 2848).
2. Immediately send a copy of the Power of Attorney form under an appropriate cover letter to the last IRS official with whom your client. If the case is in Appeals, contact the Appeals Officer by faxed letter and identify yourself as the new attorney on the case.
3. In cases in which a 30- or 90-day letter has been received, you need to calculate the date by which a response must be made (if this is already noted in the file, it would be a good idea to double check the date). If a petition is required, consult with your supervisor to determine if your Legal Assistance Office or TAP will represent the client.
4. If the case file contains a Notice of Intent to Levy and no stay has been obtained, coordinate to secure a stay from Collections.

## **The Initial Client Interview**

During the initial interview, the attorney must gather sufficient information to determine if the client is eligible for legal assistance services. Copies of tax returns, I.R.S. correspondence, etc., should be obtained at the initial interview. It will be an objective of the initial interview for you to motivate your client to participate in all aspects of the case.

### **Develop Rapport and Allay Fears**

Effective client interviewing is one of the important skills that any attorney must develop. A good rapport with the client must exist if the attorney expects to acquire all the information needed to adequately represent the client and to have the client's trust. A client who is afraid, intimidated, or distrustful could impede representation. It is the attorney's responsibility to ensure that the client feels as comfortable as possible during the interview, to assuage concerns and to dispel any distrust the client may have. Always keep in mind that we are service providers.

Most people are uncomfortable revealing private matters to someone whom they do not know. The client may be embarrassed by their financial circumstances and by the problems they are having with the Internal Revenue Service. Individuals with limited resources frequently feel powerless to defend themselves against so formidable an adversary as the Internal Revenue Service.

It is very important that TAP personnel are sensitive to fears and anxieties of their clients. TAP personnel must make it clear during the initial interview that the TAP is not part of the I.R.S.

TAP personnel must also gain the client's confidence in their ability to provide assistance. (This may be a challenge for someone who has some uncertainty about his own competence.) The TAP personnel should never be embarrassed about lack of knowledge related to a particular issue. Even tax experts do not apologize for saying: "I will research it for you." Most people are aware that the tax law is in a constant state of flux, and are understanding of the need to research a particular issue.

### **No Leading Questions**

TAP personnel are to conduct interviews in question and answer style that requires a narrative response. TAP personnel must ensure that they do not ask leading questions. Do not indicate what the law is. Clients should not be tempted to construct their response to fit the applicable law.

### Obtain All Needed Documents

Taxpayers may fail to bring all the requested information, and it is not uncommon for the interview to reveal additional needed documents. The TAP personnel should review all of the documents that the taxpayer has brought or mailed in, and make copies of them before returning them to the Client. (It is important to remember to copy both sides of the documents.)

### Bankruptcy

It is imperative during the initial interview that the TAP personnel determine whether the client has filed bankruptcy (under chapter 7, 11, or 13) and, if so, a copy of the bankruptcy petition or discharge should be obtained. Once a bankruptcy petition has been filed, there is an automatic stay imposed under Bankruptcy Code • 362 that prohibits any action to enforce the collection of a debt and that prohibits taking any steps that would affect the bankruptcy estate without permission of the Bankruptcy Court. The automatic stay precludes the commencement or continuation of a case docketed in Tax Court. Moreover, actions taken by the I.R.S. in violation of the automatic stay are null and void. Further, if the stay is willfully violated punitive sanctions may be imposed or equitable relief in the form of injunction or declaratory judgment may be granted.

There are also statute of limitation implications and other consequences that result from filing a bankruptcy petition. Filing a bankruptcy petition stops the running of the statute of limitation for assessment and collection of tax. Assessment is suspended while the automatic stay is in effect and for a 60-day period after the stay terminates. In addition, the period during which the I.R.S. can collect a nondischargeable tax liability is suspended while the stay is in effect and six months after the stay is lifted.

Because of the foregoing issues and other tax consequences of filing bankruptcy, TAP personnel must determine if the client filed bankruptcy and must determine whether the automatic stay is in effect.

### Marital Status

Attorneys must also ascertain during the interview whether the client was legally married at the end of the tax year in question. The client's marital status has a bearing on the client's filing status, personal exemptions and earned income credit. TAP personnel also must ascertain whether the client was estranged or legally separated from his spouse.

## **Tax Audit Checklist**

After a taxpayer explains his current tax controversy during the initial conference, the TAP personnel must have him complete the Tax Audit Checklist to be retained in the taxpayer's file. This Checklist is an important source of information because the TAP personnel need to be aware of the taxpayer's previous tax disputes or of his failure to file tax returns. The TAP personnel do not want to hear about a year in controversy for the first time from an I.R.S. representative. The TAP personnel need to have the total tax picture of a client before he begins negotiating on behalf of the client. An I.R.S. representative may raise an issue or a matter relating to a different tax year during a conference, and the attorney will want to be as knowledgeable as possible. If the submission of an Offer in Compromise is a possibility, the attorney should always consider submitting an offer which encompasses all of the taxpayer's tax deficiencies.

Before asking the taxpayer the questions on the checklist, remind him that the Legal Assistance Office, Tax Center, or TAP is independent of the I.R.S. and that the information he gives will remain confidential. Explain, however, that an attorney can be effective as his tax representative only if he knows what the client has previously done or failed to do as it pertains to federal income taxes. The attorney needs to impress upon the taxpayer that, as his representative, the attorney can help resolve the tax dispute only if he is thoroughly informed. Include the taxpayer's explanations in the spaces provided on the checklist.

Ensure that information concerning whether the client has filed a bankruptcy petition within the last five years appears in the correct space on the Tax Audit Checklist.

## TAX AUDIT WORKSHEET

Taxpayer's Name \_\_\_\_\_

Case No. \_\_\_\_\_ Date \_\_\_\_\_

1. Are you withholding a sufficient amount of taxes to meet your income tax obligation for the current year?
2. Have you filed all required income tax returns?
3. Did you include all income reported to you on a W-2 or 1099, including corrected forms?
4. Have tax returns been filed by the due dates?
5. Did you pay the balance of taxes due?
6. Have you failed to receive an expected refund?
7. Are you currently making payments under an I.R.S. installment payment plan?
8. Have you previously signed an installment payment agreement with the I.R.S.?
9. Have you previously submitted an Offer in Compromise?
10. Have you received a 30-day letter for a previous year?

11. Have you received a 90-day letter for a previous year?
12. Have you previously filed a petition to the U.S. Tax Court?
13. If you operated a business, did you file all employment tax returns?
14. Did you deposit the required employment taxes?
15. Are you currently involved in a bankruptcy proceeding?
16. Are you contemplating filing a bankruptcy petition?
17. Have you previously filed a bankruptcy petition? If so, what year(s) did you file?

## Offer in Compromise

Section 7122 of the Internal Revenue permits the Service to compromise a taxpayer's tax liability. New procedures indicate a more receptive attitude by the Service to accept a reduced amount in complete settlement of a taxpayer's liability. The goal of the Offer in Compromise program is to bring in as much revenue as quickly as possible. The Service encourages a taxpayer to secure the offered amount from all possible sources including borrowing from relatives, friends, or from credit card companies.

The Offer in Compromise is submitted on Form 656. This must be done using the most recent revision of the form. An Offer may be based on a doubt as to taxpayer's liability for the proposed tax. In addition or in the alternative, an Offer may be based on a doubt as to collectibility when the taxpayer is unable to pay the entire proposed tax deficiency. The following procedural checklist may be helpful:

1. On Form 656 item (5), list all unpaid tax liabilities to be compromised, using the proper line for the applicable tax liability.
2. State the total amount of the Offer in item (7) of Form 656. Include a statement that the balance of the Offer will be paid within 30-days after taxpayer has received notice of the Offer's acceptance, unless there is specific need for additional time.
3. If the Offer is based on a doubt as to liability, item (6) of Form 656 should refer to an attached statement which provides all facts and legal analysis in support of taxpayer's position.

4. If the Offer is based on a doubt as to collectibility, the statement of reference in item (6) should provide facts emphasizing taxpayer's inability to pay and other negative factors such as poor health, unemployment status, age and education of the taxpayer. The taxpayer should complete Form 433-A, a Collection Information Statement for Individuals, which must be submitted with Form 656. This statement is extremely important because the financial information provided will be the basis for the determination by the Service of the adequacy of the amount offered.
5. In Section IV of Form 433-A, taxpayer states the equity in his assets -- the difference between the value of the assets and the accompanying liabilities. The value of the assets may be subject to negotiation between the taxpayer and the Service, and appraisals may be needed to determine the "quick sale" value of the assets. The "quick sale" value is an amount that would be realized if taxpayer were forced to sell the asset within a short period of time and is generally a lesser amount than the "fair market" value. The amount of the offer must be at least equal to the taxpayer's equity in assets listed in this section.
6. In Section V of Form 433-A, taxpayer lists monthly income and necessary living expenses. If income exceeds expenses, the amount offered must include the equity in that earnings capacity. Compute the present value of that excess monthly income over a 5-year period and add that amount to the equity in assets listed in Section IV to determine the amount of the Offer. Taxpayer should list all necessary monthly living expenses so that any excess income is an accurate amount.
7. The taxpayer needs to be able to produce financial records and documentation to support the amounts claimed for income, expenses, assets and liabilities.
8. Inform the taxpayer that the Service may request financial records for a period covering several months. Therefore, if the information listed should vary substantially from other records, taxpayer should be prepared to provide a reasonable explanation.
9. Counsel taxpayer not to make any significant changes in the financial picture presented on Form 433-A while the Offer is pending. Although taxpayer is under no duty to update Form 433-A, any subsequent improvement in taxpayer's financial condition which the Service discovers may jeopardize the acceptance of the Offer.
10. The Service has 6 months in which to make a decision about the Offer. However, the attorney should expect a Revenue Officer to contact him to discuss the Offer prior to the expiration of that period.

11. The attorney should counsel the taxpayer of the following:
  - a) If the Offer is accepted, taxpayer will not receive any tax refund to which he may be entitled for the year of acceptance.
  - b) Taxpayer must timely pay his current tax liabilities for the next five years or the compromised tax liability may be reinstated.
12. If the taxpayer has little equity in assets and a positive monthly cash flow, an installment payment agreement may be the best option for the taxpayer and the Service if the tax deficiency could be paid over a 12-24 month period. The monthly payment must be at least \$25. Interest continues to accrue monthly until the liability is satisfied.
13. If an acceptable Offer is not negotiated, the attorney may make a final appeal to the Problem Resolutions Office only if collection action by the Service would create a significant financial hardship on the taxpayer.

### **Additional Information Required for Offer in Compromise**

When a taxpayer submits an offer in compromise, the I.R.S. routinely requires verification of the taxpayer's assets, liabilities, income and expenses. The following information is frequently requested:

1. Copy of the most recent tax return along with W2's and 1099's.
2. Canceled checks and bank statements for the last twelve months.
3. Original cost of real estate, purchase date, fair market value, mortgage, and balance.
4. Copies of the title for all vehicles owned (provide copies of lease agreement for vehicles leased).
5. Type and amount of insurance policies, and cash surrender value if any.
6. Information to substantiate current monthly living expenses (bills and receipts).
7. Recent credit card statements.
8. Record of current net earnings (pay stubs or earning statements) for last three months.
9. Current statements showing value of interest in all retirement accounts (IRA, 401k, Keogh, pension, etc.).
10. Record of stocks, bonds, or other securities owned with current market value of each.
11. Copy of apartment lease if renting.
12. Verification of medical and dental expenses.
13. Payment statement of car insurance, and payment statement of health insurance.

Accordingly, as a matter of practice the above information should be submitted along with the Form 656, Forms 433A and 433B, and supporting narrative when submitting an offer in compromise.

## OFFER IN COMPROMISE COVER LETTER

DATE

Internal Revenue Service  
Group 3200, Offer Unit  
XXXX Blvd.  
XXXXXX, XX 30341

RE: Client's Name  
ID#

Dear Sir or Madam:

I respectfully submit the enclosed documents for an Offer in Compromise on behalf of the above-referenced taxpayer(s):

1. Form 656 (original and two copies);
2. Statement of Explanation (original and two copies); and
3. Form 433-A (original and two copies).

If you should have any questions, please contact me at the XXX-1412.

Sincerely,

XXXXXXXX

## STATUTE OF LIMITATIONS

When assisting a client with a tax problem you should determine the statute of limitations on assessment, collection, and refund.

### Limitation on Assessment

Generally, the I.R.S. must assess the tax within three years after the return is filed. Further, taxes cannot be assessed until a statutory notice of deficiency (90-day letter) is mailed to the taxpayer. If the tax is not assessed within the three-year period, the I.R.S. cannot collect the tax from the taxpayer. I.R.C. §6501(a). However, when a taxpayer omits a substantial amount of gross income (an amount exceeding 25% of gross income) the statute of limitations is extended to six years. I.R.C. § 6501(e). Also, under the Code the I.R.S. can bring a suit anytime to collect the tax where the taxpayer does not file a return (I.R.C. §6501(c)(3)), or if a false or fraudulent return is filed (I.R.C. § 6501(c)(1),(2)).

The date of assessment is the date the Assessment Officer signs the Assessment Certificate (also called the record of assessment). The record of assessment can be obtained from the I.R.S. to verify the date of assessment. This assessment information should also be recorded on the taxpayer's transcript of account. As a matter of routine, TAP personnel should obtain the record of assessment in each case where there is any question whatsoever concerning the statute of limitations on assessment.

The record of assessment may be obtained by calling the I.R.S. at 1-800-829- 1040. When a person comes on the line, make your request. Ensure that you have the taxpayer's TIN, the tax years for which the request is being made, and the taxpayer's current address and telephone number handy.

Some taxpayers may extend the statute of limitation by written consent under the authority of • 6501(c)(4). This may be accomplished by means of a "regular" consent executed on Form 872, which extends the limitations period to a specified date or, accomplished by means of a "special" consent which is executed on Form 872-A. This form may extend the limitations period indefinitely unless terminated by either the taxpayer or the I.R.S. The Form 872 can only be terminated by execution and delivery of a Form 872-T. In order to terminate a Form 872-A the Form 872-T can only be filed at the I.R.S. office handling the taxpayer's case. The limitations period expires 90 days after receipt of the Form 872-T by the appropriate office.

## Limitation on Collection

Ordinarily, the I.R.S. has ten years (there was a six year period on taxes assessed before November 6, 1990) to collect the assessed tax. I.R.C. §6502(a)(1). If the taxpayer files a valid and timely Tax Court petition, the I.R.S. cannot assess or collect the tax until the Tax Court decision becomes final. If the taxpayer allows the ninety-day period to run without paying the tax or filing a petition, the I.R.S. may assess the tax and begin collection activity. If a taxpayer files a bankruptcy petition after a notice of deficiency is mailed but before the 90-day period (150 days if taxpayer is out of the country) expires, the ninety-day period is suspended from the date the bankruptcy petition is filed until the taxpayer is discharged or dismissed, plus 60 days. If a taxpayer submits an offer in compromise the statute of limitations is suspended for any period the offer is pending, which includes the period required to process the offer plus any period required to process any appeal, and for one additional year after the offer is accepted.

## Limitation on Filing Claim for Refund

The I.R.S. has no authority to recognize that an overpayment of tax has been made until a taxpayer files a claim for refund. I.R.C. §§ 6511, 6514.

The normal limitation period for filing a claim for refund is three years from the time the return was filed, or two years from the time the tax is paid, whichever is later. I.R.C. §6511(a). There is a restriction on the amount of credit or refund that the I.R.S. is required to make. If a taxpayer files a claim for refund within three years of when the return was filed then the amount of the refund or credit cannot exceed the amount of tax paid within the three years period preceding the date the claim was filed. I.R.C. §6511(b)(2)(A). If the taxpayer does not file a claim for refund within three years of filing a return, the amount of refund or credit cannot exceed the amount of tax paid within the two years preceding the date the claim was filed. I.R.C. §6511(b)(2)(B).

**TRANSMITTAL LETTER - I.R.S. FORM 2848**

[Date]

Internal Revenue Service  
XXXX Appeals Office  
XXX West Peachtree Street, NW  
Suite XXX, Stop XXX  
ATTN:  
XXXX, XXXXX XXXXX

Re:

Dear [Name]:

Enclosed is a Power of Attorney (Form 2848) executed by the above named taxpayer appointing XXXXX as representatives.

Thank you and we look forward to working with you.

Sincerely,

XXXXXXXXXX  
CPT, JA

cc: Taxpayer

Enclosures

## PROTEST LETTER

[Date]

District Director  
Internal Revenue Service  
XXXX W. Peachtree St.  
XXXXXX, GA XXXX

RE: [Name of taxpayer]  
Thirty-day letter dated:  
Your reference:

Dear [Name]:

Reference is made to your letter dated \_\_\_\_\_ and the report of adjustments resulting from the examination of the \_\_\_\_\_ tax year(s) of the above-named taxpayer(s). A copy of your letter is attached. The adjustments set forth in the letter and report are protested, and a hearing at the Appeals Office is respectfully requested.

Enclosed is a Power of Attorney executed by the above named taxpayer(s) naming XXXXX.

Thank you for your assistance.

Sincerely,

Attorney (type name below)

cc: Taxpayer  
Enclosures

## SAMPLE PROTEST

[Date \_\_\_\_\_]

District Director, Internal Revenue Service  
XXX W. Peachtree St. NW  
XXXX, XX 30365

Dear Sir (or Madam):

The undersigned taxpayer(s) [NAME OF TAXPAYERS], hereby protest(s) the proposed assessment of federal income tax (and penalties) set forth in the Report of Income and Tax Audit Changes dated [\_\_\_\_\_].

The facts relating to the protest are as follows:

1. The name and address of the taxpayer(s) is (are):

|  |
|--|
|  |
|  |
|  |

2. The letter proposing the assessment in tax was submitted under date of [\_\_\_\_], and under the symbol letter 950(DO) (Rev. 6-89). Attached to the referenced letter(s) is the examination report prepared by the Revenue Agent.

3. The proposed deficiencies in federal income taxes and assertions of penalties which are in controversy are as follows:

[RE: TAXPAYER NAME]

| Year Ended ( ) | Proposed Deficiency | Penalties Under Section |
|----------------|---------------------|-------------------------|
| (_____)        | [\$_____]           | [\$_____]               |
| (_____)        | [\$_____]           | [\$_____]               |
| (_____)        | [\$_____]           | [\$_____]               |

4. Exception is taken to (the entire proposed deficiency of income tax) (and penalties) as set forth in the Agent's Report.
5. Facts, law and argument upon which the taxpayers base this protest are set forth in the following portion of this protest.

## FACTS

Set forth the facts related to each of the proposed adjustments.

## LAW AND ARGUMENT

State the law applicable to each proposed adjustments.

## SUMMARY AND CONCLUSION

It is respectfully submitted that the proposed adjustments to taxable income for the years in question and the resulting proposed deficiencies in income taxes and penalties thereon are not supported by fact or law. It is further contended that the statutory period for assessing such taxes has expired and prevents such assessment. In the event that the contention of the taxpayer as set forth in this protest are not acceded to by your office, a conference in connection therewith is respectfully requested. Powers of Attorney enabling the taxpayer's(s') representative to represent the taxpayer have already been submitted to your office.

Respectfully submitted,

---

Taxpayer Signature

---

Taxpayer Signature

---

Taxpayer Signature

## DECLARATION

We declare under penalties of perjury that this protest, including any accompanying schedules and statements, has been examined by us and to the best of our knowledge and belief is true, correct and complete.

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Taxpayer Signature

---

Taxpayer Signature

---

Taxpayer Signature

### AGENT'S CERTIFICATE

The foregoing protest was prepared by \_\_\_\_\_; and said protest was prepared on the basis of facts and information obtained from the taxpayer(s); and while I do not know of my own knowledge that the facts set forth are true, the facts are believed to be true.

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(Signature)

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Typed Name of Attorney

## Terminating Legal Representation

One of the more undesirable tasks that you may be confronted with as attorneys is terminating representation of a client. Circumstances may develop that indicate that is impractical or unwise to continue the attorney-client relationship. The following situations may signal that the attorney client relationship should be severed: serious personality conflicts; frequent disputes over tax positions or case resolution strategy; failure to make appointments and failure to provide requested information; problems with inadequate records; serious questions about the taxpayer's honesty; or the taxpayer's inability to accept responsibility for actions that lead to the alleged tax liability.

The decision to terminate should be communicated in person. If this is impractical then representation can be terminated over the telephone, and followed up with a certified, return receipt requested termination letter. When you tell your client about your decision to terminate the attorney-client relationship you should express regret that the decision had to be made; express concern about terminating the relationship without admitting fault; provide the client a written status report about outstanding matters, including any deadlines that must be met. You should also remember to assure the client that confidences will be maintained.

Once the client is informed about the decision the following actions should be taken: the I.R.S. should be notified that you no longer represent the taxpayer; all powers of attorney (Form 2848) should be revoked; and all client records should be returned. However, copies of pertinent records required to document the termination should be made and retained. Finally, you should prepare a memorandum that documents the circumstances that led to your decision to terminate.

In a Tax Court case where a petition has been filed, or where an entry of appearance has been made, it will be necessary to draft a detailed motion to withdraw in compliance with Rule 24c setting out the factual basis for the motion before the counsel of record can be allowed to withdraw from the case.

### Making the decision to end representation with a client:

The steps to follow after a determination has been made to terminate representation:

1. *Existing Client* - Given that there is an existing relationship, the decision to terminate can be complicated. A deadline for a response may be useful to motivate the client to respond to your calls and correspondence. It is also necessary to notify the client of any upcoming deadlines. A typical letter might contain the following:

*It is very important that you maintain contact with the Legal Assistance Office or Tax Center to ensure that your case is properly resolved with the Internal Revenue Service. We cannot hold open files indefinitely.*

*Please at (xxx) xxx-xxxx between 1:00 pm and 5:00 PM by [10 business days later] to discuss the status of your case, and to tell me how to reach you during*

*the day. If I do not hear from you, I will assume that you no longer want the Legal Assistance Office or Tax Center to handle your case and I will close your file.*

*I am looking forward to hearing from you.*

2. Terminate relationship when no response from taxpayer. The following example contains some suggested language:

*We are sorry, but for the reasons discussed in our recent correspondence, the Legal Assistance Office or Tax Center is unable to continue to represent you. As a result, I am closing your file. In terminating our representation we have taken the following actions:*

1. *I have terminated the Power of Attorney (Form 2848) in this matter.*
2. *I have notified the I.R.S. that I am no longer representing you in this matter. Enclosed is a copy of the letter informing the Internal Revenue Service of our discontinuance of representation.*
3. *I am returning all the documents and information you furnished to me and they are enclosed with this letter.*

In the correspondence to notify the taxpayer of the termination, the attorney should be sure to explain to the client that the case is not being declined or terminated due to the subject matter of the case, but rather that the Legal Assistance Office or Tax Center has limited resources and that proper representation is impossible without the taxpayer's assistance.

Communication with the IRS regarding an uncooperative client:

It is essential that the attorney present the client in the most favorable light possible. Disclosing to IRS officials that the client is uncooperative or difficult can be detrimental to the client's case. When communicating with the IRS, consider how the client would want to be presented, and that the client is entitled to full disclosure of all communications that you make on his/her behalf.

## LETTER TERMINATING REPRESENTATION

December 9, 1995

Mr. John Smith  
111 Melrose Place  
Peachtree City, GA 30214

Dear Mr. Smith:

As I informed you earlier, pursuant to the terms of our engagement letter, neither I or the Legal Assistance Office/Tax Center will represent you in your tax controversy any longer. In terminating our representation, we have taken the following actions:

1. We have terminated our Power of Attorney (Form 2848) in this matter.
2. We have notified the I.R.S. that we are no longer representing you in this matter.
3. We are returning all the documents and information you furnished to us and they are enclosed with this letter.

The status of the engagement to date is as follows:

- 1.
- 2.

As I informed you previously, you must provide the information the I.R.S. requested by January XX, 2XXX. Additionally, you must be prepared to meet with the Appeals Officer, Mr. Jones, on February XX, 2XXX. If you can not provide the information requested and or meet with the appeals officer or meet on the date established, you or your representative should coordinate with the appropriate I.R.S. officials to change the dates.

If you provide me with written authorization, I will be happy to discuss the status and history of your case with your new representative. If you have any additional questions feel free to contact me.

Sincerely,

## **TERMINATION OF POWER OF ATTORNEY LETTER**

Date

Internal Revenue Service  
XXXXXX,XXX 39901

RE: Taxpayer's Name & Social Security #

Dear Sir or Madam:

This is to inform the Internal Revenue Service that I am terminating the Power of Attorney with respect to the above-captioned taxpayer. Toward that end, we have notified the taxpayer of our discontinuance of representation.

Thank you for your assistance.

Sincerely,

XXXXXXXXXX

cc: [Taxpayer]

## **CHAPTER 8**

### **LEGAL ASSISTANCE POLICY DIVISION: TAX PROGRAM**

#### **MANAGEMENT INFORMATION AND REPORTING REQUIREMENTS**

Legal Assistance Policy Division, Office of The Judge Advocate General (OTJAG) is responsible for overall management of the Army tax programs. As such, it coordinates electronic filing with the Internal Revenue Service, disseminates guidance on managing and operating tax centers, and gathers statistics from tax centers for reporting to higher headquarters. The Deputy, Legal Assistance Policy Division, is traditionally an attorney with an LL.M. in Taxation, and can be a great source of information if you encounter tough tax issues in the field.

## **TAX RETURN REPORTING**

The Client Information System (CIS) is the program by which Legal Assistance Offices report all of their legal assistance statistics to Legal Assistance Policy Division. Tax statistics must be gathered and input into CIS throughout the tax-filing season. At the end of the tax season, a Tax After Action Report can be generated using the CIS. The following is a summary of tax return reporting requirements published by Legal Assistance Policy Division and available on JAGC Net. It is important that Tax Officers check JAGC Net often to obtain the most current information on statistics and reporting requirements, as well as price lists and other information that must be programmed into the electronic tax filing software.

## **Tax Return Reporting**

Army Regulation 27-3, para 5-4, mandates that Tax Centers and Legal Assistance Offices maintain statistics and provide to OTJAG Legal Assistance Policy Division a report on how many tax returns were prepared and electronically filed during the tax season. Reports are due on 1 June 2001 for installations located in the continental United States and on 1 July 2001 for installations located outside of the United States.

This bulletin is designed to assist Tax Centers and Legal Assistance Offices properly setup and obtain the data necessary to complete the Tax After Action Report and what to do with this data.

Tax Reporting data is necessary to:

1. Report to the Installation Commander and OTJAG Legal Assistance Policy Division the number of eligible clients receiving tax services.
2. Report to the Installation Commander and to OTJAG Legal Assistance Policy Division the dollar value of tax services provided to eligible clients by the installation's Tax Center/Legal Assistance Office.
3. Report to the Internal Revenue Service (IRS) so that they (IRS) can determine if their electronic filing goals are being met and to justify IRS purchasing and distributing commercial tax software worldwide.

FACT: Combined, United States Military Tax Centers are the third largest tax-preparing agency in the country, with the Army consistently leading the way in the amount of returns prepared and electronically filed.

The management of tax data requires using two independent systems, TaxWise and the Client Information System.

### ***TaxWise:***

Tax Centers should download the price list and instructions that are posted **JAGCNET**:

<http://jagcnet.army.mil/JAGCNETIntranet/Databases/Legal%20Assistance/lalaw1.nsf/bd20b7a502addee7852568f500506f8c/3b5ed1146d76b167852569c10056635c!OpenDocument>

This list is comprehensive and provides step-by-step instructions on how to incorporate the dollar values into TaxWise. Instructions can also be found on page 35 of the TaxWise 2000 Reference Manual, distributed on the TaxWise installation CD. The reference manual is also available on the TaxWise installation CD Rom as well as on JAGCNET @

<http://jagcnet.army.mil/JAGCNETIntranet/Databases/Legal%20Assistance/lalaw1.nsf/bd20b7a502addee7852568f500506f8c/ac13c210da5b1b66852569d5004adf4e!OpenDocument>

After entering the dollar saving/values for each tax form into TaxWise, the software will provide:

1. An **Invoice** for each return printed. This invoice will show each form prepared for the tax client and the total commercial value of the services received by the client.
2. TaxWise will also print out a **Taxpayer Information Sheet**. It contains personal data pertaining to the client such as dependents, etc. It is a great management tool that **can** contain all the information needed for the Tax After Action Report.

To generate a complete **Taxpayer Information Sheet**, first complete the **Main Info** form in TaxWise. The Main Info form collects information needed to prepare a tax return. Information on dependents, state residence, paper, or electronic filing selection, direct deposit information and more. At the very end of the form, is a management tool entitled **Preparer's Use** that consists of seven blocks.

By using the Preparer's Use blocks Tax Centers can manage data for the Tax After Action Report by using the first three blocks of this field.

In the first block, annotate the client's military branch by using a three or four letter code, (i.e., USA for Army, USAF for Air Force, etc.).

In the second block, make a notation of the client's status (e.g., Enlisted, Warrant, Commissioned, etc).

Use other Preparer's Use blocks for your office's management needs.

All data entered into these fields will relay to the **Taxpayer Information Sheet** mentioned above and to the **Military Preparer's Summary**, which is found in the **Database** toolbar of the TaxWise Program.

#### ***CLIENT INFORMATION SYSTEM (CIS) 2.30:***

CIS version 2.30 is available from JAGCNet. Go to the JAGCNET download page:  
<http://www.jagcnet.army.mil/downloads>.

You may also get to the download page by selecting "DVLPRS/LAAWS XXI", then "LAAWS/DVLPRS Download Page" from the JAGCNet Intranet  
(<http://www.jagcnet.army.mil/>).

#### **Record Management.**

Tax Centers are highly encouraged, but not required, to use DA Form 2465, Client Legal Assistance Record (whether a hard copy or via CIS) to collect and maintain contact information for each client seeking tax assistance.

**Data Entry:**

Tax Centers should use CIS's **Mass Assistance – Tax Center** function to enter all tax data. This procedure is simple and can be found on page 28 of the CIS User's Manual, which is available on JAGCNET @

<http://jagcnet.army.mil/JAGCNETIntranet/Databases/Legal%20Assistance/lalaw1.nsf/bd20b7a502addee7852568f500506f8c/4e07a4b86b25e19a85256967006a4612!OpenDocument>

**The Tax After Action Report:**

The input form on CIS is in the format of the Tax After Action Report. No other information is required, although any unusual incidents or difficulties should be reported in a separate e-mail to <mailto:otjagla@hqda.army.mil>.

CIS users must enter a dollar value in the field named "***Tax Preparation and Electronic Filing Fees Saved.***" TaxWise will report this information if the recommended dollar values are entered as discussed above.

Remember, when reporting your installation's tax data via CIS, you report preparing the tax return in addition to reporting it for e-filing purposes. Remember that the number of returns prepared **will always be at least equal to or higher** than the number of tax returns e-filed.

**Transmitting the Tax After Action Report to DAJA-LA:**

Getting the Tax After Report to DAJA-LA is a simple CIS function. On the date that the report is due, transmit your report to DAJA-LA as shown in Chapter 5 (page 39) of the CIS User's Manual.

Please contact <mailto:Danny.Fentress@hqda.army.mil> if you have additional questions.

## **PRICE LISTS**

Every year, the Legal Assistance Policy Division will publish a price list for input into Tax Filing software so that tax centers can capture the value of their services had taxpayers paid to have their returns prepared and filed by a commercial firm.

The following is the price list for the 2001 filing season and a list of suggested tax forms. Also included are the instructions on how to incorporate the dollar values into TaxWise 2000. Local offices are permitted and encouraged to alter the dollar value of tax services to reflect the amounts being charged by local tax preparers.

To enter the prices in TaxWise 2000, follow the below written instructions:

1. Open the TaxWise tax program.
2. CLICK on File.
3. Find Change Initial Forms and CLICK  
You will see a screen title CONFIRM informing that " Any changes made will only affect subsequent new returns, Continue?" CLICK YES.
4. You will then see the screen that has all the forms located on TaxWise. Scroll across until you find PRICE. CLICK on PRICE, and then CLICK OK.
5. A screen will appear entitled 'CONFIGURE INITIAL REPORTS TO PRINT WITH RETURN(S)', close this form by clicking on the X at the top right hand corner.
6. Your TaxWise screen will change, in the top left hand corner will appear CHANGE INITIAL FORMS with a red arrow pointing at it and the following forms appearing beneath it:
  - MAIN INFO
  - 1040 PG1
  - 1040 PG2
  - 6251 PG1
  - 6252 PG2
  - PRICE
  - RES/NR WKT
  - SUMMARYDouble click on PRICE.

7. A TaxWise form entitled "List of Charges for Tax Return Processing" will appear. Maximize the form and input the prices from the attached tax list in both Prepared by You and Not You" fields. Use whole dollar amounts. Input all required forms and close upon completion.

### **TAX SEASON 2001 PRICE LIST**

| <b>FORM</b>       | <b>PRICE</b> | <b>FORMS</b> | <b>PRICE</b> |
|-------------------|--------------|--------------|--------------|
| 1040              | 40.00        | 8332         | 8.00         |
| 1040A             | 30.00        | 8379         | 10.00        |
| 1040ES            | 18.00        | 8396         | 16.00        |
| 1040EZ            | 30.00        | 8453         | 10.00        |
| 1040NR            | 33.00        | 8582, AMT    | 22.00        |
| 1040V             | 0.00         | 8582CR       | 6.00         |
| 1040X             | 30.00        | 8586         | 8.00         |
| 1045              | 35.00        | 8606         | 13.00        |
| SCH-A*            | 26.00        | 8609, 8609A  | 11.00        |
| SCH-B/SCH-1*      | 10.00        | 8611         | 13.00        |
| SCH-C             | 36.00        | 8615         | 16.00        |
| SCH-CEZ           | 20.00        | 8801         | 18.00        |
| SCH-D             | 20.00        | 8812         | 15.00        |
| SCH-E by prop+pg2 | 18.00        | 8814         | 11.00        |
| SCH-EIC           | 23.00        | 8815         | 11.00        |
| SCH-F             | 39.00        | 8820         | 0.00         |
| SCH-H             | 20.00        | 8822         | 6.00         |
| SCH-J             | 20.00        | 8824         | 25.00        |
| SCH-R or SCH-3    | 12.00        | 8826         | 0.00         |
| SCH-SE            | 11.00        | 8828         | 23.00        |
| W-2               | 0.00         | 8829         | 20.00        |
| W-2G              | 0.00         | 8830         | 0.00         |
| 1099G             | 0.00         | 8835         | 0.00         |
| 1099M             | 0.00         | 8839         | 22.00        |
| 1099R             | 0.00         | 8845         | 0.00         |
| 1116              | 28.00        | 8846         | 11.00        |
| 1310              | 6.00         | 8847         | 0.00         |
| 2106              | 22.00        | 8853         | 14.00        |
| 2210              | 14.00        | 8857         | 10.00        |
| 2210F             | 23.00        | 8859         | 20.00        |
| 2441 or SCH-2     | 14.00        | 8861         | 0.00         |
| 2555              | 44.00        | 8862         | 14.00        |
| 2688              | 15.00        | 8863         | 14.00        |
| 2848              | 11.00        | 8867         | 8.00         |
| 3468              | 11.00        | 9465         | 13.00        |
| 3800              | 16.00        | MISC WKSHTS  | 8.00         |

|      |       |              |       |
|------|-------|--------------|-------|
| 3903 | 15.00 | SCH-A WKSHT  | 8.00  |
| 4136 | 11.00 | FED/ST PMTS  | 8.00  |
| 4137 | 15.00 | DEPR WKSHT   | 6.00  |
| 4255 | 13.00 | SALES WKSHT  | 0.00  |
| 4562 | 24.00 | IRA WKSHT    | 8.00  |
| 4684 | 19.00 | K-1 WKSHT    | 8.00  |
| 4797 | 35.00 | SCRATCH PAD  | 0.00  |
| 4835 | 24.00 | STATEMENTS   | 0.00  |
| 4852 | 10.00 | RAL APPLIC   | 0.00  |
| 4868 | 27.00 | ERC APPLIC   | 0.00  |
| 4952 | 11.00 | STATE APPORT | 0.00  |
| 4970 | 22.00 | RES STATE    | 25.00 |
| 4972 | 22.00 | RES STATE    | 25.00 |
| 5329 | 16.00 | NR STATE     | 25.00 |
| 5884 | 11.00 | NR STATE     | 25.00 |
| 6198 | 16.00 | PY STATE     | 25.00 |
| 6251 | 30.00 | PY STATE     | 25.00 |
| 6252 | 22.00 | IRA ROLLOVER | 10.00 |
| 6478 | 0.00  | STUDENT INT  | 8.00  |
| 6765 | 11.00 |              |       |
| 6781 | 12.00 |              |       |
| 8271 | 6.00  |              |       |
| 8283 | 12.00 |              |       |

\*Box should be checked to charge only when used.

## **CHAPTER 9**

### **STATE INCOME TAX INFORMATION**

Tax Assistance Programs provide an important service by assisting soldiers and their family members in preparing and filing state income tax returns. This chapter contains a list of state income tax web sites.

#### **STATE TAX GUIDE UNITED STATES NAVY (2001 EDITION)**

In 2001, the Navy published a State Tax Guide for use by U.S. Military tax programs. The Navy has graciously consented to posting these materials on JAGCNet for use throughout the military community. You can access it at <http://www.jagcnet.army.mil/LegalAssistance>, Tax Materials. This 44-page State Tax Guide provides a comprehensive summary of state income tax guidelines and rules applicable to military taxpayers and their family members. For each state, the Guide provides a one-page summary that includes the following information:

- Mailing address, phone numbers, and web site for state department of revenue
- Whether the state is a member of the federal/state e-file program
- E-File Information
- Who Must File?
- What Forms to File?
- Requirements for Residency
- Exemptions
- State Taxation Military Pay and whether there are any special exclusions
- Spouses and Community Property
- Income Exclusions
- Income Deductions
- Capital Gains/Losses
- Retirement Income
- Payments
- Notes

This is a valuable resource to have on-hand in the tax center, as well as in your legal assistance office, as soldiers, family members, and retirees have questions about state income tax and residency issues throughout the year.

## STATE INCOME TAX WEB SITES\*

| {PRIVATE}State Name  | Official Website Address<br>(Main Page for Tax Divisions)                                                                | E-mail Address for Tax Questions                                                     |
|----------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Alabama              | <a href="http://www.ador.state.al.us">www.ador.state.al.us</a>                                                           | <a href="mailto:ero.helpdesk@revnue.state.al.us">ero.helpdesk@revnue.state.al.us</a> |
| Arizona              | <a href="http://www.revenue.state.az.us/">www.revenue.state.az.us/</a>                                                   | no e-mail available yet                                                              |
| Arkansas             | <a href="http://www.ark.org/dfa/taxes/index.html">www.ark.org/dfa/taxes/index.html</a>                                   | no e-mail available yet                                                              |
| California           | <a href="http://www.ftb.ca.gov/">www.ftb.ca.gov/</a>                                                                     | Contact through web site                                                             |
| Colorado             | <a href="http://www.state.co.us/gov_dir/revenue_dir/home_rev.html">www.state.co.us/gov_dir/revenue_dir/home_rev.html</a> | <a href="mailto:revenue@spike.dor.state.co.us">revenue@spike.dor.state.co.us</a>     |
| Connecticut          | <a href="http://www.state.ct.us/drs/">www.state.ct.us/drs/</a>                                                           | <a href="mailto:drs@po.state.ct.us">drs@po.state.ct.us</a>                           |
| Delaware             | <a href="http://www.state.de.us/revenue">www.state.de.us/revenue</a>                                                     | <a href="mailto:personaltax@state.de.us">personaltax@state.de.us</a>                 |
| District of Columbia | <a href="http://www.dccfo.com">www.dccfo.com</a>                                                                         | no e-mail help available yet                                                         |
| Georgia              | <a href="http://www2.state.ga.us/departments/dor/">www2.state.ga.us/departments/dor/</a>                                 | <a href="mailto:inctax@rev.state.ga.us">inctax@rev.state.ga.us</a>                   |
| Hawaii               | <a href="http://www.state.hi.us/tax/tax.html">www.state.hi.us/tax/tax.html</a>                                           | no e-mail help available yet                                                         |
| Idaho                | <a href="http://www2.state.id.us/tax/index.html">www2.state.id.us/tax/index.html</a>                                     | <a href="mailto:taxrep@tax.state.id.us">taxrep@tax.state.id.us</a>                   |
| **Illinois           | <a href="http://www.revenue.state.il.us/">www.revenue.state.il.us/</a>                                                   | <a href="mailto:shoff@revenue.state.il.us">shoff@revenue.state.il.us</a>             |
| Indiana              | <a href="http://www.state.in.us/dor/">www.state.in.us/dor/</a>                                                           | <a href="mailto:amorgan@dor.state.in.us">amorgan@dor.state.in.us</a>                 |
| Iowa                 | <a href="http://www.state.ia.us/tax/">www.state.ia.us/tax/</a>                                                           | <a href="mailto:iadrf@iadrf.e-mail.com">iadrf@iadrf.e-mail.com</a>                   |
| Kansas               | <a href="http://www.ink.org/public/kdor/">www.ink.org/public/kdor/</a>                                                   | <a href="mailto:Kdor141@ink.org">Kdor141@ink.org</a>                                 |
| Kentucky             | <a href="http://www.state.ky.us/agencies/revenue/assistance.htm">www.state.ky.us/agencies/revenue/assistance.htm</a>     | <a href="mailto:PGAY@mail.state.ky.us">PGAY@mail.state.ky.us</a>                     |
| Louisiana            | <a href="http://www.rev.state.la.us/">www.rev.state.la.us/</a>                                                           | <a href="mailto:webmaster@rev.state.la.us">webmaster@rev.state.la.us</a>             |
| Maine                | <a href="http://janus.state.me.us/revenue">http://janus.state.me.us/revenue</a>                                          | <a href="mailto:income_estate_tax@state.me.us">income_estate_tax@state.me.us</a>     |
| Maryland             | <a href="http://www.marylandtaxes/individual/default.asp">www.marylandtaxes/individual/default.asp</a>                   | <a href="mailto:taxhelp@comp.state.md.us">taxhelp@comp.state.md.us</a>               |
| Massachusetts        | <a href="http://www.magnet.state.ma.us/dor/">www.magnet.state.ma.us/dor/</a>                                             | <a href="mailto:dortsd@shore.net">dortsd@shore.net</a>                               |
| **Michigan           | <a href="http://www.treas.state.mi.us">www.treas.state.mi.us</a>                                                         | <a href="mailto:treasindtax@state.mi.us">treasindtax@state.mi.us</a>                 |
| Minnesota            | <a href="http://www.taxes.state.mn.us">www.taxes.state.mn.us</a>                                                         | <a href="mailto:DORweb.comm@mail.state.mn.us">DORweb.comm@mail.state.mn.us</a>       |
| Mississippi          | <a href="http://www.mstc.state.ms.us/index2.htm">www.mstc.state.ms.us/index2.htm</a>                                     | <a href="mailto:webmaster@mstc.state.ms.us">webmaster@mstc.state.ms.us</a>           |
| Missouri             | <a href="http://www.dor.state.mo.us/">http://www.dor.state.mo.us/</a>                                                    | <a href="mailto:dormail@mail.state.mo.us">dormail@mail.state.mo.us</a>               |
| Montana              | <a href="http://www.state.mt.us/revenue/">www.state.mt.us/revenue/</a>                                                   | <a href="mailto:calexander@state.mt.us">calexander@state.mt.us</a>                   |
| Nebraska             | <a href="http://www.nol.org/revenue/">www.nol.org/revenue/</a>                                                           | access e-mail through website                                                        |
| New Jersey           | <a href="http://www.state.nj.us/treasury/taxation/">www.state.nj.us/treasury/taxation/</a>                               | <a href="mailto:taxation@oit.state.nj.us">taxation@oit.state.nj.us</a>               |
| New Mexico           | <a href="http://www.state.nm.us/tax/">www.state.nm.us/tax/</a>                                                           | <a href="mailto:poffice@state.nm.us">poffice@state.nm.us</a>                         |
| New York             | <a href="http://www.tax.state.ny.us">www.tax.state.ny.us</a>                                                             | <a href="mailto:Web_Master@tax.state.ny.us">Web_Master@tax.state.ny.us</a>           |
| North Carolina       | <a href="http://www.dor.state.nc.us/DOR/">www.dor.state.nc.us/DOR/</a>                                                   | <a href="mailto:dscdor@ncdial.net">dscdor@ncdial.net</a>                             |
| North Dakota         | <a href="http://www.state.nd.us/taxdpt">www.state.nd.us/taxdpt</a>                                                       | <a href="mailto:tax@pioneer.state.nd.us">tax@pioneer.state.nd.us</a>                 |
| Ohio                 | <a href="http://www.state.oh.us/tax/">www.state.oh.us/tax/</a>                                                           | access through web site                                                              |
| Oklahoma             | <a href="http://www.oktax.state.ok.us/">www.oktax.state.ok.us/</a>                                                       | <a href="mailto:helpmaster@oktax.state.ok.us">helpmaster@oktax.state.ok.us</a>       |

|                |                                                                              |                                                                          |
|----------------|------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Oregon         | <a href="http://www.dor.state.or.us">www.dor.state.or.us</a>                 | no e-mail questions accepted                                             |
| Pennsylvania   | <a href="http://www.revenue.state.pa.us">www.revenue.state.pa.us</a>         | <a href="mailto:parev@revenue.state.pa.us">parev@revenue.state.pa.us</a> |
| Rhode Island   | <a href="http://www.doa.tax.state.ri.us/tax">www.doa.tax.state.ri.us/tax</a> | <a href="mailto:mcanole@state.ri.us">mcanole@state.ri.us</a>             |
| South Carolina | <a href="http://www.sctax.org">www.sctax.org</a>                             | <a href="mailto:Webmaster@dor.state.sc.us">Webmaster@dor.state.sc.us</a> |
| Utah           | <a href="http://www.utahtax.com">www.utahtax.com</a>                         | <a href="mailto:taxmaster@tax.state.ut.us">taxmaster@tax.state.ut.us</a> |
| Vermont        | <a href="http://www.state.vt.us/tax/">www.state.vt.us/tax/</a>               | <a href="mailto:vttaxdept@tax.state.vt.us">vttaxdept@tax.state.vt.us</a> |
| Virginia       | <a href="http://www.state.va.us/tax/">www.state.va.us/tax/</a>               | <a href="mailto:taxes@state.va.us">taxes@state.va.us</a>                 |
| West Virginia  | <a href="http://www.state.wv.us/taxdiv/">www.state.wv.us/taxdiv/</a>         | No e-mail help available                                                 |
| Wisconsin      | <a href="http://www.dor.state.wi.us">www.dor.state.wi.us</a>                 | <a href="mailto:income@mail.state.wi.us">income@mail.state.wi.us</a>     |

\*\* States of Alaska, Florida, Nevada, Tennessee, Texas, Washington and Wyoming do not levy personal income tax on wages and salaries earned. Michigan and Illinois do not tax military pay (or retired military pay).

Updated and verified as of March 20, 2001.



## **CHAPTER 10**

### **PUBLICIZING YOUR TAX PROGRAM:**

#### **SAMPLE INFORMATION PAPERS, ARTICLES, FLYERS, AND INTERNET RESOURCES**

Your tax program will only work if taxpayers know that services are available from competent and well-qualified tax preparers. There are sections in the model SOPs on publicity. The JAGC Net, Legal Assistance Database contains many ideas for publicizing your tax program. You are encouraged to use them and adapt them for your own use. If you come up with other new and innovative ways of marketing your tax program, please share them with other members of the military tax filing community by posting them on JAGC Net.

## **IRS *e-file* LOGO AND MARKETING TOOL KIT AND ORDER FORM**

Many publicity resources are available for free from the IRS web site. At [http://www.irs.gov/prod/elec\\_svs/toolkit.html](http://www.irs.gov/prod/elec_svs/toolkit.html) you can order IRS *e-file* logos and marketing materials. They include posters, decals, desk signs, *e-file* stickers, refund cycle charts, brochures, Q&A publications for taxpayers, postcard in black and white and color, newspaper ads, and radio ads.

### **IRS TAX INFO FOR YOU AND TAXPAYER HELP AND EDUCATION**

From its web site, the IRS offers extensive information, answers questions, and provides forms and publications.

By clicking on the link for Tax Info for You, [http://www.irs.gov/ind\\_info/index.html](http://www.irs.gov/ind_info/index.html), you can obtain information on many topics, including basic tax information on deduction, credits, and more, tax tables, a tax calendar, a W-4 calculator, the Taxpayer Rights Corner which discusses taxpayer rights when dealing with the IRS, individual taxpayer identification numbers, the Earned Income Tax Credit, and many other tax topics. The topics addressed here continually expands, and it is a good source for obtaining topics for information papers or articles to put out to your community.

By clicking on the link for Taxpayer Help and Education, [http://www.irs.gov/tax\\_edu/index.html](http://www.irs.gov/tax_edu/index.html), you can obtain information about tax rules and regulations, including how to contact the IRS, how to understand IRS notices, and frequently asked tax questions.

### **USING A WEB SITE TO PUBLICIZE YOUR TAX CENTER**

Many Legal Assistance offices offer web sites to provide basic information and some forms. Many tax centers have successfully created web sites that can be accessed from the legal assistance office web page. This is a great way to provide your community with information about your operating hours and services. You can put information papers on the web site, as well as a list of things to bring to the tax preparation appointment and/or the Client Intake Form.

## TAX RESOURCES ON THE WEB

If you have not already gleaned it from the rest of this publication, the Web is teeming with tax resources, and more information, products, and services are being added daily. The following is a list of some tax web sites.

*The Army or DOD does not endorse any of the companies, organizations, or web sites listed below.*

### Tax Directories

Tax and Accounting Sites Directory

(TaxSites)

Tax Resources on the Web

WillYancey.com

[www.taxsites.com](http://www.taxsites.com)

[pages.prodigy.net/agkalman](http://pages.prodigy.net/agkalman)

[www.willyancey.com](http://www.willyancey.com)

### Tax Centers

About.com

CBS MarketWatch

CompleteTax

CNNfn

H&R Block

Intelligent Taxes

Money

Motley Fool

MSN MoneyCentral

Quicken

RIA

Tax Planet

Uncle Fed

Yahoo

[specials.about.com/channels/finance/taxresource](http://specials.about.com/channels/finance/taxresource)

[cbs.marketwatch.com/news/current/tax\\_guide.htm](http://cbs.marketwatch.com/news/current/tax_guide.htm)

[taxguide.completetax.com](http://taxguide.completetax.com)

[cnnfn.com/markets/personalfinance/taxes](http://cnnfn.com/markets/personalfinance/taxes)

[www.hrblock.com/tax\\_center](http://www.hrblock.com/tax_center)

[www.intelligenttaxes.com](http://www.intelligenttaxes.com)

[www.money.com/money/depts/taxes](http://www.money.com/money/depts/taxes)

[www.fool.com/taxes/taxes.htm](http://www.fool.com/taxes/taxes.htm)

[moneycentral.msn.com/tax/home.asp](http://moneycentral.msn.com/tax/home.asp)

[www.quicken.com/taxes](http://www.quicken.com/taxes)

[www.riatax.com](http://www.riatax.com)

[www.taxplanet.com](http://www.taxplanet.com)

[www.unclefed.com](http://www.unclefed.com)

[taxes.yahoo.com](http://taxes.yahoo.com)

### Tax Guides

CompleteTax: Tax Guide 2000

Deloitte & Touche: Tax Planning Guide

Fairmark Press: Tax Guide for Investors

Money: Tax Guide 2000

SmartMoney: Tax Guide

Tax Planet: Tax Season Guide 2000

Tax Planet: Year-Round Tax Guide

[taxguide.completetax.com](http://taxguide.completetax.com)

[www.dtonline.com/taxguide99/cover.htm](http://www.dtonline.com/taxguide99/cover.htm)

[www.fairmark.com](http://www.fairmark.com)

[www.money.com/money/magazine/taxes2000](http://www.money.com/money/magazine/taxes2000)

[www.smartmoney.com/ac/tax](http://www.smartmoney.com/ac/tax)

[www.taxplanet.com/taxseason/taxseason.html](http://www.taxplanet.com/taxseason/taxseason.html)

[www.taxplanet.com/taxguide/taxguide.html](http://www.taxplanet.com/taxguide/taxguide.html)

### On-Line Tax Preparation

CompleteTax

FileSafe

H&R Block

H.D. Vest

PrepTax

TaxCut

[www.completetax.com](http://www.completetax.com)

[www.filesafe.net](http://www.filesafe.net)

[www.hrblock.com/tax\\_center/](http://www.hrblock.com/tax_center/)

[doing\\_my\\_taxes/online\\_tax.html](http://doing_my_taxes/online_tax.html)

[www.hdvestonline.com](http://www.hdvestonline.com)

[www.preptax.com](http://www.preptax.com)

[www.taxcut.com/taxcutonline.html](http://www.taxcut.com/taxcutonline.html)

Tax\$imple  
TurboTax

[www.taxsimple.com](http://www.taxsimple.com)  
[www.turbotaxweb.com](http://www.turbotaxweb.com)

## **IRS Resources**

Home Page ("Digital Daily")  
Administrative Information & Resources  
Advance Notice for Tax Professionals  
Appeals and Alternative Dispute Resolution  
Around the Nation - State & Local News  
Audit Techniques Guides  
Business Library  
Business Taxpayer Information  
Citizen Advocacy Panel  
Comment on Proposed Regulations  
Coordinated Issues Papers  
CPE & Special Events  
Digital Dispatch Mailing List  
Draft Tax Forms  
Electronic Federal Tax Payment System (EFTPS)  
Electronic Filing FAQ  
Electronic Filing for Tax Professional  
Electronic Services  
Employee Retirement Plan Information  
Employment Opportunities  
Exempt Organizations  
Federal/State e-file  
Forms, Instructions, and Publications  
Forms, Instructions, and Publications – Search  
Income Tax Treaties  
Internal Revenue Bulletins (since July 1995)  
Internal Revenue Manual  
Local Mailing List  
Market Segment Specialization Program  
News for the Tax Professional  
Newsstand  
Practice Before the IRS  
Practitioner Order Program  
Regulations (since August 1995)  
Search  
Site Tree  
Small Business Corner  
Statistics of Income  
Tax Law Issues, Nibbles & Bytes  
Tax Products on CD-ROM  
Tax Professional's Corner

[www.irs.gov](http://www.irs.gov)  
[www.irs.gov/bus\\_info/tax\\_pro/admin.html](http://www.irs.gov/bus_info/tax_pro/admin.html)  
[www.irs.gov/bus\\_info/tax\\_pro/adv-notice.html](http://www.irs.gov/bus_info/tax_pro/adv-notice.html)  
[www.irs.gov/ind\\_info/appeals](http://www.irs.gov/ind_info/appeals)  
[www.irs.gov/hot/atn](http://www.irs.gov/hot/atn)  
[www.irs.gov/bus\\_info/mssp](http://www.irs.gov/bus_info/mssp)  
[www.irs.gov/bus\\_info/library.html](http://www.irs.gov/bus_info/library.html)  
[www.irs.gov/bus\\_info](http://www.irs.gov/bus_info)  
[www.improveirs.org](http://www.improveirs.org)  
[www.irs.gov/tax\\_regs/regslst.html](http://www.irs.gov/tax_regs/regslst.html)  
[www.irs.gov/bus\\_info/tax\\_pro/coord.html](http://www.irs.gov/bus_info/tax_pro/coord.html)  
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Taxpayer Advocate Service  
Telephone Directory  
TRAC-IRS

[www.irs.gov/ind\\_info/advocate.html](http://www.irs.gov/ind_info/advocate.html)  
[www.timevalue.com/irsindex.htm](http://www.timevalue.com/irsindex.htm)  
[trac.syr.edu/tracers](http://trac.syr.edu/tracers)

### **Tax News and Updates**

BNA: Tax News & Analysis  
CCH: Current Tax Highlights  
Deloitte & Touche: Tax News & Views  
Ernst & Young: TaxCast  
IRS: News For the Tax Professional  
IRS: Newsstand  
PricewaterhouseCoopers:  
    Tax News Network  
RIA: Journals Page  
RIA: News Items  
Small Business Taxes & Management  
Tax Analysts: Discussion Groups  
Tax Analysts: Feature Stories  
Tax Analysts: TaxWire  
Tax Planet: Legislation  
Tax Planet: Tax News  
Thomas Legislative Information  
Today's Tax  
Yahoo News: Taxes and the IRS

[www.bnatax.com/tmweb/taxnews.htm](http://www.bnatax.com/tmweb/taxnews.htm)  
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[thomas.loc.gov](http://thomas.loc.gov)  
[www.todaystax.com](http://www.todaystax.com)  
[fullcoverage.yahoo.com/fc/US/Taxes\\_and\\_the\\_IRS](http://fullcoverage.yahoo.com/fc/US/Taxes_and_the_IRS)

### **Forms, Instructions, and Publications**

Adobe Acrobat PDF Reader  
FedWorld FTP Site:

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    Fill-in Forms  
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IRS Site:

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    Prior Years

State Forms:

    1040.com  
    SaveWealth  
    TaxSites: State and Local Tax  
    Missouri Fill-in Forms That Calculate

[www.adobe.com/products/acrobat/readstep.html](http://www.adobe.com/products/acrobat/readstep.html)

[ftp.fedworld.gov/pub/irs-pdf/irs-pdf.htm](http://ftp.fedworld.gov/pub/irs-pdf/irs-pdf.htm)  
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[www.1040.com](http://www.1040.com)  
[www.savewealth.com/taxforms/state](http://www.savewealth.com/taxforms/state)  
[www.taxsites.com/state.html](http://www.taxsites.com/state.html)  
[dor.state.mo.us/tax/fillform.htm](http://dor.state.mo.us/tax/fillform.htm)

**State and Local Tax**

Federation of Tax Administrators

[www.taxadmin.org](http://www.taxadmin.org)

National Taxpayers Conference

[www.statetaxes.net](http://www.statetaxes.net)

Payroll-Taxes: State and Federal Tax Rates

[www.payroll-taxes.com](http://www.payroll-taxes.com)

Ryan SALT Gateway

[www.ryanco.com/salt.html](http://www.ryanco.com/salt.html)

Tax Analysts: State Tax Online

[www.tax.org/state/state.htm](http://www.tax.org/state/state.htm)

Tax Sites: State and Local Tax

[www.taxsites.com/state.html](http://www.taxsites.com/state.html)US Census Bureau: State and Local  
Government[www.census.gov/govs/www](http://www.census.gov/govs/www)

Vertex Tax Cybrary

[www.vertexinc.com/taxcybrary20/taxcybrary\\_20.html](http://www.vertexinc.com/taxcybrary20/taxcybrary_20.html)