



# 21ST TSC LEGAL INFORMER



WINTER 2022-2023

## Tax Year 2022 Income Tax Returns

By Mark Christensen

In recent years the Army focus on tax assistance changed from full-service tax centers to advice to taxpayers using self-preparation services available to military members, retirees, and civilian employees. All U.S. taxpayers have the responsibility to file a complete and accurate tax return, whether self-prepared or prepared by a commercial tax preparer. Individuals eligible for Army Legal Assistance remain eligible for tax advice, but we no longer prepare and file state and federal tax returns.

Taxpayers have several options available for filing state and federal tax returns. Commercial programs are available for self-preparation. Commercial tax preparers can also prepare and file state and federal tax returns. Taxpayers should assess their own abilities to prepare a return on their own, the complexity of their tax situation, the cost associated with the purchase of tax preparation software or services, and their willingness to manage complicated situations.

Taxpayers who feel they are able to prepare their return on their own can use the IRS website: <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>. Taxpayers with income below \$66,000 who require commonly used forms can use this site to prepare and e-file their IRS and state tax return. The website says that state return preparation and e-file is free, but some fees may apply. Taxpayers with income over \$66,000 who know how to prepare a tax return can use the same website to prepare and submit an IRS return. The IRS does not offer a state tax return option for taxpayers with income over \$66,000.



Active duty military members can use the free tax services offered by Military One Source at <https://www.militaryonesource.mil/>. Military One Source has tax consultants available to answer questions, and most active duty military members can use this state and federal tax filing resource without extensive tax knowledge. TurboTax Military and TaxSlayer both offer free or low-cost tax filing to many active duty members, go to [turbotax.intuit.com](https://turbotax.intuit.com) and [taxslayer.com](https://taxslayer.com) for more information.

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The 21st TSC Legal Informer is the newsletter of the 21st Theater Sustainment Command (TSC) Office of the Staff Judge Advocate.

Our mission is to provide outstanding legal support to Soldiers, Civilian Employees and Family Members assigned to or supported by the 21st TSC.

Our headquarters is located in Kaiserslautern, Germany. We have branch offices in Baumholder and Stuttgart, Germany, Mons, Belgium, Brunssum, the Netherlands and Camp Bondsteel, Kosovo.

Copies of this and previous newsletters may be found at: <https://intra-net.eur.army.mil/21tsc/sja/SitePages/Home.aspx>

## 2022 Income Tax Returns (continued)

While most active duty taxpayers outside the U.S. will file uncomplicated state and federal tax returns, taxpayers with non-U.S. income can take advantage of exclusions, credits, or treaty based positions to reduce their tax burden or double-taxation effects.

IRS tax returns for Tax Year 2022 are due April 18, 2023. Overseas taxpayers can file as late as June 15, 2023 without penalty, but must pay taxes due by April 18 to avoid interest and penalty.



## Extension of German Real Estate Data Collection

In the summer edition of this newsletter we reported that the German authorities sent out data collection notifications to all real estate owners in Germany, requiring the land owner to submit information related to the property no later than October 31, 2022. It's all part of a big German property tax reform which will go into effect on January 1, 2025. Non-compliance is subject to a stiff fine. U.S. Forces personnel who own German real estate are required to comply with this data collection notification.



This past October the German government extended the deadline for collection of this data from 31 October 2022 to 31 January 2023. The deadline was pushed back because many people did not respond to the notifications. Many delayed responding to this uneasy task until the last moment only to find out that tax consultants were overrun and had no longer appointments available.

As a result, if you own real estate in Germany, received the request for data collection ("Feststellung des Grundsteuerwerts") and haven't acted, this is your (final) chance. The new deadline is 31 January 2023. The matter won't disappear.

The data has to be entered on-line and will require use of a German taxpayer identification number. U.S. Forces personnel, who do not have German taxpayer identification numbers, may want to hire a German tax consultant to complete the on-line entry.



As part of the latest development, the website [www.grundsteuererklaerung-fuer-privateigentum.de](http://www.grundsteuererklaerung-fuer-privateigentum.de) has been stood up as an alternative to [www.Elster.de](http://www.Elster.de) - but only for those owning real estate in Rhineland-Palatinate, Saarland. It doesn't apply to Baden-Wuerttemberg or Hesse. While you will also need a key/password to use the website, it will be emailed to you.

It is the property tax section of the Finance Office and not the income tax section of the Finance Office that conducts this assessment. Therefore, it's not an income tax issue.

## Report of Foreign Bank Accounts

The deadline for filing a Report of Foreign Bank and Financial Accounts (FBAR) with the Department of Treasury is April 18, 2023. FBAR filing is required for U.S. persons who had over \$10,000 in non-U.S. bank accounts (combined and converted to dollars) on any day during 2022.



The FBAR deadline coincides with the filing deadline for federal income taxes. However, the FBAR is NOT filed with your taxes and is NOT sent to the Internal Revenue Service.

The FBAR is filed with a separate agency within the Department of Treasury, the Financial Crimes Enforcement Network (FinCEN). Filing is completed online using FinCEN Form 114. More information is available at the IRS web site: <https://www.irs.gov/businesses/small-businesses-self-employed/report-of-foreign-bank-and-financial-accounts-fbar>.

On-post credit unions and the Community Bank are not considered foreign banks for FBAR purposes. Host nation bank accounts, such as accounts at a Volksbank or Sparkasse, are considered foreign accounts and must be reported on an FBAR if the threshold mentioned above is met. Whether the account produced taxable income has no effect on whether the account must be reported for FBAR purposes.

There are civil and criminal penalties for failing to file a required FBAR. Non-filers have options to become FBAR compliant, and can contact Army Legal Assistance for more information about FBAR filing requirements.



## 21st TSC Legal Offices

### Kaiserslautern

#### Kleber Law Center

#### Kleber Kaserne, Bldg. 3210

Legal Assistance: DSN 483-8848/6782

Claims: DSN 483-8968

International Law: DSN 483-7690/8859

Trial Defense Service: DSN 483-8397

(Civilian: +49-631-411-XXXX)

#### Main OSJA

#### Panzer Kaserne, Bldg. 3004

Administrative Law: DSN 523-0470

Criminal Law: DSN 523-0488

Special Victim Team: 523-0524

(Civilian: +49-0611-143-523-XXXX)

### Baumholder Law Center

#### Smith Barracks, Bldg. 8680

Legal Assistance: DSN 531-2445

(Civilian: +49-611-143-531-XXXX)

### Stuttgart Law Center

#### Kelley Barracks, Bldg. 3312

Legal Assistance: DSN 421-4152

(Civilian: +49-711-729-4152)

### Northern Law Center

#### SHAPE (Mons, Belgium), Bldg. 318

Legal Assistance: DSN 423-4910 or

4868

(Civilian: +32-65-44-4910 or 4868)

### Netherlands Law Center

#### USAG Benelux-Brunssum, Bldg 8

Legal Assistance: DSN 597-4182

(Civilian: +31-45-534-0182)

### Kosovo Law Center

#### Camp Bondsteel, Bldg 1330C

Legal Assistance: DSN 781-4575

(Civilian: +383-49-774-628)





## Legal Office Honored



On 5 August 2022 the 21st TSC Office of the Staff Judge Advocate was presented the American Bar Association Hodson Award for Public Service at a ceremony in Chicago. The award recognized legal support to the Afghan refugee mission, the war in Ukraine and the pandemic. Pictured are Shawn Butler (21st TSC fiscal law attorney), MAJ Dane Rockow (21st TSC Chief of National Security Law), BG Allison Martin (Commander of Army Judge Advocate

General's Legal Center and School), COL Tony Kim (21st TSC Staff Judge Advocate), CPT Nirali Shah (21st TSC National Security Law attorney), Mr. Pete Masterton (21st TSC International Law Chief) and Mr. Joerg Modellmog (21st TSC Senior German attorney).

### KAISERSLAUTERN LEGAL ASSISTANCE OFFICE

**Directions to Kleber Kaserne:** From Vogelweh, Ramstein, or Landstuhl take the Autobahn A6 in the direction of Mannheim. On your right you will see a large store called Möbel Martin. Make sure you are in the right lane as you take the Kaiserslautern Ost Ausfahrt (exit). Turn right as you leave the exit ramp and drive downhill until you reach a stop light. Proceed straight ahead at the intersection and follow the priority road as it curves to the right behind the Pfalz Center Mall. Enter Kleber Kaserne by the east gate. Turn right after passing the clinic. Drive north until you reach an intersection with 4 stop signs. Bldg. 3210 sits to the left of that intersection. Parking on Kleber Kaserne is difficult—allow a few extra minutes to circulate until you find an open spot. Enter Bldg. 3210 from the door on the east end of the building.

