CLIENT SERVICES & POLICY DIVISION

Legal Assistance Office

Intent to Return: Avoiding Being Taxed by the German Finance Office

Army legal assistance attorneys in Germany assist US Forces personnel whenever eligible clients have questions about whether they are subject to German taxation.

While assigned in Germany, if you ever receive a tax questionnaire from the German Finance Office, please email us and make an appointment to see one of our legal assistance attorneys.

Success in addressing the tax issue with the German Finance Office depends on whether you intend to return to the United States rather than make Germany your permanent home. Here are a few factors to consider in making a strong intent to return argument: maintain a US driver's license, maintain property in the US, maintain investment accounts in the US, file taxes in the US, vote in US elections, visit the US frequently, etc.

The following are factors that could be used by the German Finance Office to negate an intent to return argument: marrying a German spouse who has no intent of leaving Germany, a lengthy overall stay in Germany, owning real estate in Germany, registering with the German local residency office, enrolling your children in German schools, applying for German social programs (e.g., Kindergeld), failing to maintain a valid US state driver's license, failing to file US state income tax returns regularly, and making infrequent trips to the US, etc.

More problematic cases are ones involving rental properties (US landlord renting a home in Germany to a US tenant, and the US landlord fails to pay income/property taxes) and joint filings with the German Finance Office (US service member erroneously files a joint return with the German spouse). These types of cases may require you to hire a local tax attorney.

If you have further questions, please email us at: USARMY.WIESBADEN.USAREUR.MBX.OJA-WLC-LEGAL-ASSISTANCE-CALENDAR@ARMY.MIL.

Chief, CSPD 22 Dec 2021