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