

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 assistors will not sign returns. Rather, they will print "VITA" or "VITA-T" in the block for paid preparers. Electronic returns will be programmed to print the required VITA information in the block for paid preparers.

E. Fort Blank Tax Center (FBTC) Operations.

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

V. AFTER ACTION REPORT.

- A. After the tax-filing season, the Tax Officer will prepare a final report of assistance rendered. This report will be submitted to the SJA for approval.
- B. A final report of assistance rendered will be prepared and sent to IRS (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 VITAs 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 assistors and supplies the necessary tax forms directly to the post.

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

d. Detailed guidelines for the 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 assistors be identified by Army Community Services and trained with FBTC personnel.

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

e. That you sign the memorandum at TAB B.

2 Encls

COORDINATION:

APPROVED _____
DISAPPROVED _____

(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 assistors under the Volunteer Income Tax Assistors' (VITA) Program of the IRS. State income tax preparation training will also be presented. There will be X days of instruction scheduled for [Date]. An examination will be given at the end of the class to certify each tax assistor as a VITA income tax preparer.

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

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

REPORTS.

a. The FBTC will submit a weekly Tax Assistance Report to the installation Legal Assistance Office. Reports must be made by close of business every Thursday.

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

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

AFZF-JA

[Date]

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: 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.

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 55146-71311

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

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

Montana Department of Revenue
Income Tax Division
P.O. Box 5805

Helena, Montana 59604-5805

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

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

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

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

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

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

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

State of Ohio
Department of Taxation
Taxpayer Services
P.O. Box 2476

Columbus, Ohio 43266-0076

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

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

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

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

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

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

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

Vermont Department of Taxes
Pavilion Office Building
Montpelier, Vermont 05602

Virginia Department of Taxation

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

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

Wisconsin Department of Revenue
4638 University Avenue
Madison, Wisconsin 53702

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

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

SAMPLE ANNOUNCEMENT FOR THE WEEKLY BULLETIN
(TAS 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.