

Headquarters
U.S. Army Armor Center and Fort Knox
Fort Knox, Kentucky 40121-5000
21 September 2000

*Fort Knox Reg 600-24

Personnel – General

INSTALLATION INCOME TAX ASSISTANCE PROGRAM

Summary. This regulation establishes the installation Income Tax Assistance Program, and prescribes policies, procedures, and responsibilities for administering the program.

Applicability. This regulation applies to all major subordinate commands, directorates and staff offices/departments, this headquarters, Fort Knox Partners in Excellence, and all other units and organizations assigned or attached to this command for general court-martial jurisdiction.

Suggested improvements. The proponent of this regulation is the Office of the Staff Judge Advocate. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) through channels to Commander, USAARMC, ATTN: ATZK-JAL.

1. **Purpose.** To establish the installation Income Tax Assistance Program (ITAP), and to prescribe policies, procedures, and responsibilities for administering the ITAP. The ITAP is designed to provide the necessary income tax assistance to the maximum number of the eligible personnel at a level commensurate with the complexity of each particular tax situation.

2. **Responsibilities.**

a. The SJA shall:

(1) Have primary responsibility for administration of the ITAP.

(2) Request, NLT 1 November of each year:

(a) A list of unit tax advisors (UTAs) from commanders of all units reporting directly to this headquarters, commanders of Fort Knox Partners in Excellence, and directors and chiefs of staff offices/departments, this headquarters.

(b) A list of noncommissioned officers to be tasked from tenant units and Fort Knox partners in excellence through G3/Directorate of Plans, Training and Mobilization for full-time special duty in the installation Tax Center.

(c) A list of volunteers from Army Community Services (ACS) who will assist eligible persons in the completion of individual income tax returns.

*This regulation supersedes USAARMC Reg 600-24, 15 October 1996.

(3) Provide instruction to UTAs, tasked Tax Center NCOs, and ACS volunteers during the months of December and the following January each year. Such instruction will be designed to train each UTA, tasked NCO, and volunteer to adequately assist eligible persons with the preparation of federal and state returns, in normal circumstances. In addition, tasked Tax Center NCOs will receive instruction on electronic filing of those returns. The required training will be coordinated so that the Internal Revenue Service (IRS) will certify each UTA, tasked NCO, and volunteer as a volunteer income tax assistant (VITA).

(4) Provide, through the Legal Assistance Division, assistance to eligible persons in the preparation of federal and state income tax returns to the maximum extent practicable. Eligible persons will include all active-duty military personnel from all services, their military identification card holding dependents and military retirees from all services.

(5) Prepare and forward to higher headquarters all required reports concerning income tax assistance provided.

b. Commanders of all units reporting directly to this headquarters, commanders of Fort Knox Partners in Excellence, and directors and chiefs of staff offices/departments, this headquarters shall:

(1) Select personnel (pay grade E-5 and above) for duty as unit tax advisors to provide tax assistance within their commands. Effort will be made to select individuals with previous tax, accounting, or legal experience who will be available to best serve the needs of the unit in completing this important mission. At a minimum, commanders will appoint:

- (a) One UTA per company-sized unit of permanently assigned personnel;
- (b) Two UTAs per BT and OSUT battalion; and
- (c) One UTA per brigade headquarters or separate detachment.

(2) Forward names, units, and telephone numbers of UTAs to their respective brigade-level headquarters. This information will be consolidated at brigade level and submitted to this headquarters, ATTN: ATZK-JAL (Chief, Legal Assistance Division), NLT 15 November each year.

c. Commanders of all brigade-size units reporting directly to this headquarters, commanders of Fort Knox Partners in Excellence, and of other units designated by G3/Directorate of Plans, Training and Mobilization shall:

(1) Select personnel (pay grade E-5 and above) for full-time duty in the installation Tax Center. Selected personnel will be made available from 15 December to 1 May for full-time Tax Center duty. Effort will be made to select individuals with previous tax, accounting, or legal experience who will be available to best serve the needs of the installation in completing this important mission. Personnel with a PCS, ETS, and/or retirement date prior to 1 July of the year in question will not be selected.

(2) Forward names, units, and telephone numbers of tasked NCOs to G3/Directorate of Plans, Training and Mobilization. This information will be consolidated by G3 and submitted to this headquarters, ATTN: ATZK-JAL (Chief, Legal Assistance Division), NLT 15 November each year.

d. UTAs, tasked NCOs, and ACS volunteers shall:

(1) Attend a course of instruction in basic income tax laws and forms;

(2) Successfully complete a written examination at the conclusion of the course and be certified by the IRS as a VITA;

(3) Provide income tax assistance to eligible persons, commensurate with the UTAs', tasked NCOs', or ACS volunteers' knowledge and ability, to maximum extent possible. The UTA or volunteer may, when necessary, contact an attorney at the Legal Assistance Office for answers to tax questions. If the UTAs or volunteers feel they are not qualified to assist a particular individual, then they shall refer that person to the Legal Assistance Office. Tasked NCOs working in the Tax Center will prepare tax returns under the supervision of a legal assistance attorney.

(4) Tasked NCOs will be available from 15 December to 1 May for full-time Tax Center duty.

(5) UTAs and volunteers will maintain proper records and statistics concerning types of income tax assistance rendered. This information will be forwarded to the SJA upon request.

(6) UTAs and volunteers will provide an after-action report to this headquarters, ATTN: ATZK-JAL (Chief, Legal Assistance Division), NLT 1 May of each year.

FOR THE COMMANDER:



OFFICIAL:
GEORGE EDWARDS
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