



Office of the Staff Judge Advocate LEGAL SERVICES U.S. Army Japan and I Corps (Fwd)

JULY 2009

Newsletter

New Vehicle Tax Deduction

The Internal Revenue Service and Treasury Department announced last month that a tax break for the purchase of new motor vehicles is available in states that do not have a state sales tax. Under the American Recovery and Reinvestment Act of 2009, taxpayers who buy a new motor vehicle this year are entitled to deduct state or local sales or excise taxes paid on the purchase.

The IRS and Treasury have determined that purchases made in states without a sales tax — such as Alaska, Delaware, Hawaii, Montana, New Hampshire and Oregon — can also qualify for the deduction.

According to the IRS, taxpayers who purchase a new motor vehicle in states that do not have state sales taxes are entitled to deduct other fees or taxes imposed by the state or local government. The fees or taxes that qualify must be assessed on the purchase of the vehicle and must be based on the vehicle's sales price or as a per unit fee.

“This special tax break is available for people purchasing a new car this year, and that can include

people in states without a sales tax,” said IRS Commissioner Doug Shulman. “This means that more people can take advantage of this deduction when they file their tax returns next year.”

To qualify for this deduction, the vehicle must be purchased after Feb. 16, 2009, and before Jan. 1, 2010. Taxpayers can claim this special deduction only on their 2009 tax returns to be filed next year.

The deduction is limited to the fees or taxes paid on up to \$49,500 of the purchase price of a qualified new car, light truck, motor home or motorcycle. The amount of the deduction is phased out for taxpayers whose modified adjusted gross income is between \$125,000 and \$135,000 for individual filers and between \$250,000 and \$260,000 for joint filers.

The special deduction is available regardless of whether or not taxpayers itemize deductions on their returns. Taxpayers who do not itemize will add this additional amount to the standard deduction on their 2009 tax return. For more information on this Vehicle tax Deduction, visit the IRS website at: <http://www.irs.gov/newsroom/article/0,,id=209624,00.html>.

Notarizations and Certified Copies

A notary acts as an official, unbiased witness to the identity and signature of individuals who appear before the notary for some specific purpose, such as taking an oath or signing a legal document. For this reason, the Client Services Office cannot:

- Notarize unsigned documents;
- Notarize incomplete documents;
- Notarize a document unless the person whose signature is notarized is present before the notary; or,
- Provide “Signature Guarantees.”

Certified Copies: The Client Services Office may make certified copies of some original docu-

ments. However, the Client Services Office cannot make certified copies of public records or of publicly recorded documents such as: court records, birth certificates, marriage certificates, death certificates, car titles, and military leave and earning statements.

This office may only authentic copies of public records or publicly recorded documents for military administration (including finance and Personnel administration) and for Federal administrative purposes where allowed by law or other regulation.

For more information on the Limitations on Notarizations and Certified Copies, please contact the Camp Zama Client Services Office in Building 101, Room CE 209 or refer to AR 27-55 Notarial Services.

ZAMA LEGAL ASSISTANCE OFFICE

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DUI off-post?

“Driving under the influence”, or DUI, is driving a car, truck or motorcycle while under the influence of alcohol or other impairing substances. Under Japanese law, a person is considered “under the influence” with a blood alcohol content of 0.03%. This standard also applies on all United States Forces Japan installations.

The police officer will probably ask you to perform several field sobriety tests, including an on-site breathalyzer. You may refuse to take these tests, but the officer may also ask you to submit to a chemical sobriety test, which you **must** take.

WE'RE ON THE WEB

**HTTP://
WWW.USARJ.ARMY.MIL/
CMDSTAFFS/SJA/
LAO.ASPX**

Under Japanese law, drivers stopped for driving under the influence will have their licenses confiscated. Cases are heard in local Japanese court. DUI is a criminal offense with severe penalties, including imprisonment. Persons found guilty of "drunken, speeding or blatantly careless driving that results in death" are subject to up to 15 years in prison.

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AND WOMEN

The Army does not have to wait for the court to hear your case prior to taking action. Conviction of DUI is not required to support military administrative sanctions. Your driving privileges will be suspended immediately upon arrest, you may receive a letter of reprimand even before you are convicted, and your commander may start separation proceedings against you.

Got Credit?

The Fair Credit Reporting Act (FCRA) governs how credit information must be handled. You have a right to a copy of your credit report if you ask for it. The Credit Reporting Agencies (CRA) must tell you everything in your report, including medical information, and in most cases, the sources of the information. The CRA also must give you a list of everyone who has requested your report within the past year -- two years for employment related requests. If a company takes adverse action against you, such as denying your application for credit, insurance or employment, the company must give you the name, address, and telephone number of the CRA that provided the report, and tell you why you were denied. If you request your report within 60 days of receiving the notice of the action, the CRA must provide you with a copy of your report. In addition, you are entitled to one free report a year if (1) you're unemployed and plan to look for a job within 60 days, (2) you're on welfare, or (3) your report is inaccurate because of fraud. Otherwise, a CRA may charge you up to \$9 for a copy of your report.

If you have any questions, comments, or suggestions, please contact the Legal Assistance Office at 263-4698.



Remember, other than yourself, only people with a legitimate business need, as recognized by the FCRA, are entitled to your credit report. For example, a company is allowed to get your report if you apply for credit, insurance, employment, or to rent an apartment.

For more credit insight, contact your legal office or visit our website.