



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

Newsletter

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REMINDER: April 15 is Tax Deadline to PAY if you

Required Documents for New Social Security Card



Quick planning is essential to maximize your tax benefits with your new addition to the household. An important aspect to this is applying for a new social security card. Usually, you are required to present your original supporting documents to the Social Security Office. Because our host country does not have a convenient SSA Office, we must mail our documents (or certified copies) to the Social Security Office in the Philippines. The address is: Social Security Division, U.S. Department of Veterans Affairs, Regional Office, American Embassy, 1131 Roxas Boulevard, Ermita 0930 Manila, Philippines (Phone: 632-301-2000, extensions 6302, 6319, and 5085 or Fax: 632-522-1514). Please do not mail your documents to Hawaii because it will only be returned since Hawaii requires originals. For our purposes, certified copies of the originals will suffice to obtain your newborn's SS card. The required documents are: Consular's Report of Birth Abroad and a certified copy of sponsor's Military ID card/passport/US Driver's license. You may also access the online Social Security application at <http://www.ssa.gov/online/ss-5.pdf>. Public Law 108-458 limits the number of replacement SSN cards to 3 per year and 10 in a lifetime. The only exception to this public law is change of name or restrictive legend to the Social Security card.

Upon receipt of your card, place it in a secure place at home or even in a bank safety deposit box. The first step to identity theft is through your social security number.

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First Time Homebuyer Credit

2008: The Housing Assistance Tax Act of 2008 introduced a new credit for First Time Homebuyers. The Requirements are that the homebuyer be an individual with no present interest in property used as that individual's principal residence, or an individual who has not purchased a principal residence within the last three years. The property must be used as a principal residence.

Taxpayers can have multiple residences, but only one principal residence. In addition, the property must be in the United States. If the house is being constructed, the date of purchase is the date the taxpayer first occupies the home. The credit only applies to principal residence purchased after 8 April 2008.

How much is the credit, you ask? Rather substantial. The credit is 10% of the purchase price or \$7,500, whichever is less, for single or married filing jointly (MFJ) taxpayers. If you are married filing separately (MFS), the credit is \$3,750. Of course, there are income restrictions to receive this credit. The credit phases out for MFJ if the adjusted gross income is \$150,000 to \$170,000. For other non-MFJ filers, the phase out range is \$75,000 to \$95,000.

The First Time Homebuyer Credit is basically an interest free loan, but it must be paid back to the government over 15 years. If your home was being constructed, it must have been occupied on 8 April 2008 to be considered as meeting the deadline.

2009: For homes purchased in 2009, there is an \$8,000 tax credit. The same rules apply for occupying and purchasing as indicated above. However, to sweeten the deal – this is FREE money from the federal government so long as you own the home for a minimum of 3 years. You cannot claim this credit if you are a nonresident alien, your home financing comes from tax-exempt mortgage revenue bonds, your home is located outside the United States, you sell your home or it ceases to be your principal residence before the end of 2009, your home is a gift or inheritance, or you acquired your home from a related person (spouse, parents, grandparents, children, and grandchildren, etc).

To claim this credit, click/log on to the following IRS Form 5405 internet address:
<http://www.irs.gov/pub/irs-pdf/f5405.pdf>. For more information, please feel free to

contact your friendly tax preparers at the Zama Tax Center or visit the IRS website.

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Commonly Asked Tax Questions???

Q: Where is my tax Refund?

A. The IRS website to quickly find out the status of your rebate is <https://sa2.www4.irs.gov/irfof/lang/en/irfofgetstatus.jsp>. In order for the system to verify your information, it requires your SSN, filing status (single, MFJ, MFS, HH, or QQ), and the refund amount on your tax form. So long as all your information is correct, the system will immediately tell you when to expect your check or direct deposit.

Q: Why didn't I qualify for the stimulus Rebate?

A. Many Camp Zama taxpayers have a spouse who has an Individual Tax Identification Number (ITIN), thus are disqualified from the stimulus. However, Servicemembers who have a spouse who has an ITIN DO qualify, thanks to the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act). Sorry, civilians.

Q: How can I qualify for Child and Dependent Care Credit?

A. CDCC is a nonrefundable credit allowed for a portion of qualifying child or dependent care expenses paid for the purpose of allowing a taxpayer to be gainfully employed. Your child must be under 13. If one parent is working and the other stays at home, child care expenses cannot be used as a credit.

Q: Why did LTC Jones receive Earned Income Credit (EIC) and SFC Smith did not?

A. One word: Deployment. LTC Jones could be deployed for 10 months of the year and have a taxable income of \$18,000 while SFC Smith was not deployed earning a taxable income of \$50,000 during the year. If you are an officer and have been deployed, review your taxes and ensure you have been given the EIC.

For questions or assistance, please visit the Camp Zama Legal Assistance Office in Building 101, Room CE209 or call DSN 263-4698, or contact the Camp Zama Tax Center in Building 101 or DSN 263-

