



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

Tax Center Services

If you have not yet filed your 2010 taxes or need to amend 2009 or 2008 tax returns, the Tax Center will be open to assist you until 15 June 2011.

Tax clients are encouraged to call the Tax Center at 263-1040 for an appointment, to walk in, or to send their documents encrypted to taxcenter@zama.army.mil.

Should you need assistance with a tax matter after the Tax Center closes on 15 June, you can always obtain tax services at the Legal Assis-

tance Office. In addition, if you receive an IRS letter regarding an IRS matter, you are encouraged to immediately make an appointment with the Legal Assistance Office.

Taxpayers with three or more rental income properties, or an FCC home business, should consult with our tax preparers, as tax return reporting for these two types of revenue generating sources can be especially complicated. Teachers providing English instruction to Japanese students should also obtain assistance from the LAO or Tax Center before the closing date.

Important Estate Planning Documents

Advanced Medical Directives (AMDs) are a crucial part of a comprehensive estate plan. These documents help ensure that you receive the medical care you desire if you are incapacitated or unable to make medical decisions for yourself. The Client Services Division, Office of the Staff Judge Advocate drafts two types AMDs that let you put your desires in writing.

A Living Will: A living will tells your doctor exactly what kind of treatment you do or do not want if you are incapacitated. It is used to state in advance your wishes about life sustaining or prolonging medical care if you are terminally ill, have no hope of recovery, and are unable to communicate your wishes regarding your care to your medical providers.

A Medical Power of Attorney: Because it is impossible to anticipate every medical condition that may arise, a medical power of attorney is a good companion to a living will. A medical power of attorney names an agent (usually a family member or close friend) to make medical decisions on your behalf in the event you are incapacitated.

It also gives your agent access to your medical information and authority to fully participate with your treating physicians in deciding the care to be provided to you. Since it is such a large responsibility, you should carefully consider who you name as your agent and make sure that person understands and will execute your wishes. Alternate agents may also be named in the event your primary agent is unable to act on your behalf when the time comes.

Living wills and medical POAs frequently work together and it is advisable to have both to express your desires with regard to life prolonging measures and name someone to make sure those wishes are conveyed to your medical providers.

Once you have a living will or medical POA, you should place copies of them in your medical records and discuss your desires with your family and with the person or persons to whom you have given the POA. By proactively making these plans for your future, you can make sure that these matters are dealt with as you wish and in a timely manner.

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Clarifying Home of Record, Residence, and Domicile

The terms “home of record,” “residence,” and “domicile” are often confused. These terms have different legal meaning and consequences.

A Servicemember's “home of record” is the state from which he entered the military. It is a snapshot of where the Soldier lived at that time of initial entry, or in limited cases upon reenlistment if there is a break in service. A Soldier’s “home of record” is normally used to determine his travel entitlements upon separation from the military.

A person’s “residence” is the place she is living at a particular time. For example, a Soldier stationed at Fort Benning and living on post would consider her residence to be Georgia.

“Domicile” is the place where a person has a permanent home and intends to return at some point. A person’s domiciliary state is also called his “state of legal residence,” which can be a bit confusing as the term uses the word “residence.” “State of legal residence” however refers to the person’s state of domicile, not the state where the person is temporarily living.

Every person has only one domicile. For

military personnel, the Servicemembers’ Civil Relief Act provides that a Servicemember retains the domicile he or she had immediately before entering the service.

Persons who wish to change their domicile should only do so while physically present in the state. Recent cases have made it clear that persons who attempt to change domicile only by mail, by registering to vote in a new state using a relative’s address for example, or simply changing their state tax code on their Leave and Earnings Statement, will likely have their claim of new domicile rejected. In one case, the previous state of domicile successfully sued the Servicemember for back taxes, penalties and interest, and found him liable for over \$20,000 due to the previous state.

Domicile determines many important matters. The laws of your state of domicile determine liability for state personal property taxes, as well as where your will is probated, who may act as guardian of your children, your or your children’s eligibility to attend your state college without having to pay out-of-state tuition fees, and laws regarding property rights, marriage, and divorce. Therefore, it is recommended that you vote, exercise your rights, and claim the benefits of domicile only in the state you intend to be your domicile.

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



Ask your Tax Advisor

Question: I would like to teach English to Japanese students. Do I report my income to the United States?

Answer: Yes. All worldwide income must be reported. Your teaching income is reported on line 7 of the 1040, and may be subtracted on line 21. The down side to exempting income is the forfeiture of credits. Consult your tax advisor.