



OFFICE OF THE STAFF JUDGE ADVOCATE

88th Air Base Wing (AFMC), Wright Patterson AFB, Ohio

LEGAL LINES

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Legal Lines is a publication designed to provide base leadership with timely, topical, and critical information of a legal nature. We ask that leaders share this information with their colleagues and subordinates to the fullest extent possible.

[WPAFB Legal Office Website](#)

[Air Force Legal Assistance Website](#)

Special Announcement: The 2022 WPAFB Tax Center is now OPEN through 8 April 2022

Need help with your taxes? The Base Tax Center is open this tax season to active duty military members E-4 and below and O-2 and below, and their dependents. The center is open from 0900 to 1500, Monday and Friday only. Please call 937-257-6150 for assistance. It is located in room 139, Building 10, Area A, in the Legal Assistance office.

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WPAFB Tax Center 2022 Process

Virtual Tax Prep Services

1. Request Services:

The WPAFB Tax Center is fully virtual this year. Thus, there will be no in-person appointments. Intake forms and proof of identification should be submitted to the tax office via email to 88abw.ja@us.af.mil or heather.plue@us.af.mil. Once received, you will be matched with an IRS-certified volunteer tax preparer and your account will be established. You will submit the remainder of your required forms via your online portal.

2. Preparing Your Return:

Your assigned preparer will inventory your documents and begin preparing your 2021 return. If they have any questions or need more information/documentation, the preparer will reach out to you via phone or email. Once complete with your return, a certified quality reviewer will review your return to ensure there are no mistakes. Once the return passes the quality review, your return will be ready to be filed. The Tax Center will call you to arrange a time to sign for your return. Turnaround time is one week, subject to any delays in document receipt or questions the preparer may have.

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What Special Documents are Needed for Tax Year 2021 Filing?

Clients will need to submit the following:

Client Intake Form

- Government issued photo ID
- Social Security card or Social Security Number verification letter for themselves, spouse, and dependents
- W-2's and 1099s from all employers
- Mortgage 1098
- Student Loan Interest 1098-E
- 1098-T
- 1095-A, B, or C
- Interest and dividend statements from banks
- Copies of last year's federal and state income tax returns (if available)
- Proof of bank routing and account numbers for Direct Deposit (a personal check will suffice)
- Total paid for a daycare provider and the daycare provider's tax identifying number (if applicable)
- Advance CTC letter 6419
- Third Economic Impact Payment letter 6475
- Notice 1444-C 2021 Economic Impact Payment
- PCS expenses
- Charitable donation receipts
- [Ohio IT-10](#)
- [Ohio-SP Military Spouse Employee](#)
- [Ohio-SD 100](#)

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Resources for Retirees and E-5/O-3 & Above

Tax Center eligibility is limited to O-2, O-1, and E-4 and below. We are unable to provide tax preparation services for retirees and civilians or for military members above the ranks of E-4 and O-2 for the 2021 tax year.

We have compiled a list of local resources that may be able to assist you. Many of our wonderful retiree volunteers from last year are now staffing the below listed local Dayton Volunteer Income Tax Assistance (VITA) locations.

LOCAL VOLUNTEER INCOME TAX ASSISTANCE (VITA) CENTERS:

Fairborn Senior Center:

325 N Third Street, Fairborn,
OH 45324
937-878-4141

Beavercreek Senior Center

3868 Dayton-Xenia Road,
Dayton, OH 45431
937-426-6166

Community Action Partnership

719 S. Main Street, Dayton, OH
45402
937-341-5000

**Greene County Branch Library –
Xenia**

76 East Market Street, Xenia,
OH 45385

The Life Enrichment Center

425 North Findlay Street,
Dayton, OH 45404
937-252-5700

St Mary's Catholic Church

310 Allen Street, Dayton, OH
45410
937-258-1309

The Job Center

1133 Edwin C. Moses Blvd.,
Dayton, OH 45417
937-913-2000

Dayton Christian Center

1352 W Riverview, Dayton, OH
45402
937-275-7174

Northwest Branch Library

2410 Philadelphia Drive,
Dayton, OH 45406

Wesley Community Center Inc.

3730 Delphos Avenue, Dayton,
OH 45417
937-263-3556

**Community Action Partnership-
Trotwood**

716 East Main Street,
Trotwood, OH 45426
937-341-5000

Miamisburg Senior Adult Center

305 Central Avenue,
Miamisburg, OH 45342
937-866-8999

CAO of Champaign

40 Monument Square Suite 200,
Urbana, OH 43078

CAO of Champaign TCE

40 Monument Square, Suite
200, Urbana, OH 43078

Wilmington College VITA
1870 Quaker Way, Wilmington,
OH 45177
937-763-9932

CAO of Madison County
255 W High St, London, OH
43140

CAO of Shelby
110 East Russell Rd, Sidney,
OH 45365

Northstar Community Church
11020 S Lebanon Rd, Loveland,
OH 45140
513-536-6420

To locate the nearest VITA or TCE site near you, use the VITA Locator Tool (<https://irs.treasury.gov/freetaxprep/>) or call [800-906-9887](tel:800-906-9887).

If you would like to submit feedback on the 2022 WPAFB Tax Center, please do so here:
[2022 FB Tax Center Feedback Form](#)

ONLINE TAX RESOURCES: Military One Source: [Military One Source Tax Resource Center](#)

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[What You Should Know About the Earned Income Tax Credit](#)

Basic EITC Qualifications:

- Have worked and earned income under \$57,414
- Have investment income below \$10,000 in the tax year 2021
- Have a valid Social Security number by the due date of your 2021 return (including extensions)
- Be a U.S. citizen or a resident alien all year
- Not file Form 2555 (related to foreign earned income)
- Filing as:
 - Married filing jointly
 - Head of household
 - Qualifying widow or widower
 - Single
 - Married filing separate

Claim the EITC Without a Qualifying Child:

You **are** eligible to claim the EITC without a qualifying child if you meet **all** the following rules. You (and your spouse if you file a joint tax return) must:

- Meet the EITC basic qualifying rules
- Have your main home in the United States for more than half the tax year
 - The United States includes the 50 states, the District of Columbia and U.S. military bases. It does not include U.S. possessions such as Guam, the Virgin Islands or Puerto Rico
- Not be claimed as a qualifying child on anyone else's tax return
- Be at least age 18 at the end of the tax year (usually Dec. 31)
 - The minimum age to claim the EIC is generally age 19; however, if you are a qualified former foster youth or a qualified homeless youth, you need to be at least age 18.
 - If you are a specified student (other than a qualified former foster youth or a qualified homeless youth), you need to be at least age 24.

Special Military EITC Considerations:

Military members who claim the EITC should be aware that there are 2 additional rules when:

- You have [nontaxable military pay](#) (combat pay and housing/subsistence allowance)
- Were stationed outside the United States

Nontaxable Military Pay

If you or your spouse received nontaxable pay as a member of the Armed Forces, you **don't** have to include it as earned income on your federal taxes.

If you and your spouse **do** choose to include your nontaxable pay as earned income for the EITC, you may owe less tax and get a larger refund. The person who includes your nontaxable pay as earned income must include all of it.

Calculate your taxes both ways and choose the one that works the best for you. You can use the IRS's [Qualification Assistant](#) or, if you are an eligible client (E-4/O-2 & below), your WPAFB's tax professional can assist you.

Nontaxable Pay Definition

Nontaxable pay includes:

- Combat pay (Form W-2, **box 12** with code **Q**.)
- The Basic Allowance for Housing (BAH)
- The Basic Allowance for Subsistence (BAS)

How to Include Nontaxable Pay When You Claim the EITC

There are 4 ways you can include nontaxable pay when you claim the EITC. You can:

- Include all your nontaxable pay while your spouse doesn't include any of their nontaxable combat pay
- Include none of your nontaxable pay while your spouse includes all their nontaxable combat pay
- Both choose to include all your nontaxable pay
- Both choose not to include any of your nontaxable pay

For more examples, see Nontaxable Combat Pay in [Publication 596, Earned Income Credit](#).

Military Personnel Stationed Outside the United States

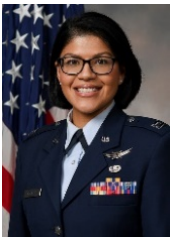
We consider members of the military on extended active duty outside the United States to have their main home in the United States for tax purposes.

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