



# IG Bulletin



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## Inspector General Observations

By LTC Gregory S. Vinciguerra, Command Inspector General

When a Soldier fails to provide the correct amount of required financial support to his/her dependents, this often results in a financial non-support case. This is the most common assistance case worked by IGs with Commanders both in garrison and while deployed. Despite more widespread dissolution of families throughout the Army, Leaders and Soldiers must ensure their Families receive the required amount of financial support. It is not only a Soldier's responsibility, Army regulations also make it a requirement of the Command. AR 608-99, the Army policy on financial support of family members, paternity, and child custody. Of note, chapter 2, para 2-6 outlines the legal obligations of Soldiers where in the absence of a court order or written agreement, BAH II WITH rate by rank is used to calculate a Soldier's required financial support. Chapter 3, para 3-6 covers

the commander's responsibilities in addressing financial nonsupport inquiries. Para 3-10.c. outlines the options commanders have for taking action against Soldiers who fail to comply with or are repeat offenders of this requirement. Para 3-10.c. reads, "Commanders will take appropriate actions against Soldiers who fail to comply with this regulation or lawful orders based on this regulation. These actions include, but are not limited to, the following: (1) counseling, (2) admonition, (3) memorandum of reprimand for filing in a Soldier's Military Personnel File (AR 600-37), (4) bar to reenlistment (AR 601-280), (5) administrative separation from the service (AR 635-100 or AR 635-200), (6) non judicial punishment under UCMJ, Article 15 and/or court-martial". Commanders should help Soldiers understand their

legal obligations as well as the penalties for failure to meet these obligations; in additions, commanders should help Soldiers understand the different options they have available for meeting these obligations, such as direct deposit/allotments, money orders, certified mail, etc. This is where written counseling plays an important role. Leaders must be clear in their presentation to the Soldier of what the requirements are, what constitutes a violation, the expectations to rectify violations and the consequences of failing to fix shortfalls or failing to maintain support unit another form of agreement has been established (for instance, a court-ordered divorce decree or separation agreement). Commanders often get caught up in what the Soldier is receiving for BAH or other payments, unfortunately, the regulation states the Soldier is required to make certain payments regard-



less of what entitlements they are receiving. (ex. Just because a Soldier is not receiving BAH does not mean he/she does not have to pay support).

Commanders can use their monthly Unit Commander's Finance Report (UCFR) to confirm Soldiers are complying with requirements.

**See Observations Page 2**

## Controlling Your Transition Process

By SFC Antonique L. Hawkins, Assistant Inspector General



Is your ETS date quickly approaching? If so, then it is time to start making some decisions. If you are planning to transition out of the Army in 18 months or less, now is the time to start preparing for your transition. Transitioning from a military to a civilian lifestyle may not be an easy process for everyone. However, there are many ways you can ensure that you are making your transition as smooth as possible.

There are a few steps that can assist when making the decision to transition. First, communicate with spouse and family on needs and expectations. Next, meet with your Career Counselor to discuss some of the benefits of reenlisting. Third, evaluate benefits of joining the Army Reserves or Army National Guard. Finally, register for Soldier for Life - Transition Assistance Program (SFL-TAP) and start the transition process.

The SFL-TAP is a program designed to assist transitioning Soldiers. The program also provides information and training to prepare Soldiers to meet their career goals when they transition from active duty service. Army Regulation 600-81 states:

*SFL-TAP is a component of the Transition Soldier Life Cycle model, designed to*

*deliver a world-class transition assistance program that will "prepare" Soldiers, Department of Army (DA) Civilians, retirees, and Soldiers' Family members for a new career, and "connect" Soldiers, with employers primed to hire veterans. The SFL-TAP ensures all eligible Soldiers in transition have the opportunity to develop the knowledge, skills, and self-confidence necessary to be competitive and successful in the global workforce and to achieve their post military service goals. The SFL-TAP helps transitioning Soldiers, DA Civilians, retirees, and Soldiers' Family members make informed career decisions through benefits counseling, career preparation, and employment assistance to bring about a successful transition.*

**See Transition Page 2**

## Tax Season

By SFC Kenneth G. Winters, Assistant Inspector General



Tax season is rapidly approaching. The Protecting Americans from Tax Hikes Act of 2015 (the PATH Act), was enacted on December 18, 2015. The PATH Act

contains several changes to the tax law that affect individuals, families, businesses and help safeguard against tax fraud.

The Act requires the Internal Revenue Service (IRS) to hold tax refunds that include earned –income tax credit and additional child tax credit until February 15, 2017. Section 201 of this new law mandates that no credit or refund for an overpayment for a taxable year shall be made to a taxpayer before Feb. 15 if the taxpayer claimed the Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) on the return. This change begins Jan. 1, 2017, and may affect some returns filed early in 2017. Additional information includes that in order to comply with the law, the IRS will hold the refunds on EITC and ACTC-related returns until Feb. 15. This allows additional time to help prevent revenue lost due to identity theft and refund fraud related to fabricated wages and withholdings. The IRS will hold the entire refund. Under the new law, the IRS cannot release the part of the refund that is not associated with the EITC and ACTC.

Taxpayers should file as they normally do,

and tax return preparers should also submit returns as they normally do.

The PATH Act made the following changes that will affect individuals who claim EITC on their returns beginning with Tax Year 2016 tax returns:

- Individuals cannot file an amended return to claim EITC for prior years that a qualifying child did not have a Social Security Number. This provision went into effect on the date the PATH Act became law on December 18, 2015.
- The IRS can bar an individual from claiming EITC for 10 years if the IRS finds they have fraudulently claimed the credit.
- The EITC is now subject to the penalty for erroneous claim for refunds and credits.
- Incorrectly claimed refundable credits will now be taken into account when determining the underpayment penalty.

The PATH Act made the following changes for returns that claim the child tax credit or the American Opportunity credit beginning with Tax Year 2016 tax returns:

- If the IRS determines that an individual has intentionally disregarded the rules for claiming the Child Tax Credit and/or the American Opportunity Education Credit they can bar them for two years from claiming either or both of these credits.
- Individuals cannot file an amended return to claim the Child Tax Credit or the American Opportunity Education Credit for prior years that a qualifying child did not have an Individual Taxpayer Identification Number (ITIN) or SSN.
- The Employer Identification Number (EIN) of the educational institution will be

required to be reported on Form 8863. If it is missing the IRS will reject the return.

The Fort Sill Installation Tax Assistance Center (ITAC) POC is 442-6445. Hours of Operations will be January 23, 2017 through April 15, 2017 Monday-Friday 0900-1630 in Building 4700.

### Observations cont.

Leaders can also counsel Soldiers to ensure that they have properly documented all dependents and are paying them the proper level of support. Some states have enacted laws prohibiting creditors from contacting a debtor’s employer about indebtedness or communicating facts on indebtedness to an employer unless certain conditions are met. Department of Defense installations in states have such laws, processing of debt complaints shall not be extended to those creditors who are in violation of the state law. This helps Commanders advise debt collectors that this rule has been established because it is the general policy of the military to comply with state law when that law does not infringe upon significant military interests.

Commanders please remember that if you are contacted by a debt collector with third parties, such as commanding officers, for aiding debt collection is prohibited without a court order or if the Soldier gave prior consent given to them directly to the debt collector. Creditors are generally exempt when they collect on their own behalf. Some references that are included in the Instruction are the Truth in Lending Act and the Fair Debt Collection Practices Act. Ensure that Leaders are aware of this and pass this information on to your Soldiers.

### Transition cont.

All Soldiers transitioning out of the Army are required to sign up for SFL-TAP and attend classes. Be proactive and learn about the services available to help both you and your family prepare for civilian life. Getting started early can be essential to leading a stress free transition, so contact your local SFL-TAP center if you have any questions.

The Fort Sill SFL-TAP Center is located at Building 4700, 3rd Floor Mow Way Road Fort Sill, OK 73503. 580-442-2222/2617

## Upcoming Inspections

DATE	Inspecting Agency	Units Affected	Inspection Topic
Jan 23—Feb 03 2017	FOCE IG	To Be Published	Promotion Boards

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### **For questions or assistance, or to file a complaint:**

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