

Keeping It Legal

2021
VOLUME 4
ISSUE 1

IT'S TAX TIME AGAIN!

The IRS has started accepting and processing Taxes for the 2020 Tax Year. The deadline for submission is April 15, 2021.

Where do I begin?

Start by gathering your documents. Common documents include:

- a. W-2: Employment Income
- b. Other miscellaneous income, including retirement income
- c. Deductions, including mortgage interest; charitable contributions; and student loan interest
- d. Form 1095: Health Care Information
- e. Social Security Numbers

Documents required by military members and retirees can be accessed at: <https://mypay.dfas.mil>.

How do I file?

In person?

While there is no Volunteer Income Tax Assistance (VITA) site open to the public on Ft Bragg, you can find the closest VITA center on the Military OneSource webpage. Please note, the closest center may be greater than 50 miles away.

On-line?

IRS.gov contains free e-filing software, fillable forms, and the most accurate information.

Additionally, Military OneSource provides access to free e-filing software and military tax consultants.

Any opinions expressed are those of the author only, and not those of the U.S. Air Force or DoD. For internal use only. Published by the Office of the Staff Judge Advocate, 43 AMOG/JA.

WELCOME!

Your local JA Office is here to help.

To request an appointment:

1. Call 910-394-2341;
2. Send an email to: 43AMOG.JA.LegalAssistance.us.af.mil; or
3. visit: <https://www.pope.af.mil/about-us/Legal-appointment>.

We provide notaries, powers of attorneys, and attorney consultations by appointment.

For after-hours emergencies, call the Command Post (394-9000) to reach the on-call JAG.

TAX UPDATE

New this year, taxpayers who don't itemize deductions can take a charitable deduction of up to \$300 for cash contributions made in 2020 to qualifying organizations. For more information, review IRS Pub 526.

CORONA VIRUS TAX TIPS

1. Recovery Rebate Credit:

Taxpayers who did not get their Economic Impact Payments, may be able to claim the recovery rebate credit if they met the eligibility requirements in 2020 and one of the following applies to them:

- a.. They didn't receive an Economic Impact Payment in 2020.
- b. They are single and their payment was less than \$1,200.
- c.. They are married, filed jointly for 2018 or 2019 and their payment was less than \$2,400.
- d. They didn't receive \$500 for each qualifying child.

2. Refund interest payment:

People who received a federal tax refund in 2020 may have been paid interest. The IRS sent interest payments to individual taxpayers who timely filed their 2019 federal income tax returns and received refunds. Most interest payments were received separate from tax refunds. Interest payments are taxable and must be reported on 2020 federal income tax returns. In January 2021, the IRS should have sent a **Form 1099-INT, Interest Income**, to anyone who received interest of at least \$10.

ETHICS CORNER **AFAF FUNDRAISING**

If you've been made a project officer for the Air Force Assistance Fund (AFAF) campaign, please contact the Legal Office to ensure your fundraising is conducted IAW regulations.

For example, while AFAF kickoffs may be supported with appropriated funds, these funds can't be directly involved in fundraising.

Also, you must ensure all fundraising is without pressure or coercion.

Finally, other types of fundraising during AFAF are subject to Group Commander approval.

This paper is for general legal education, and should not be substituted for legal advice.