

FORM 5

INDIVIDUAL REGISTRATION AND APPLICATION FOR TAX-RELIEF SERVICES IN GERMANY (AE Reg 215-6/USAFE Inst 34-102)

Data required by the Privacy Act of 1974

Authority: Title 10 USC Section 3012 and the Supplementary Agreement to the NATO SOFA, Article 67, paragraph 3a(a)(i); AE Regulation 215-6/USAFE Instruction 34-102, on individual tax-relief procedures in Germany.

Purpose(s): For MWR/Service Fund custodians to use in obtaining tax-relief and to verify eligibility of applicants for tax-relief.

Routine use(s): To provide information needed to process documents for tax-relief purchases and to verify the requester is authorized tax-relief support.

Mandatory or voluntary disclosure and effect on individuals not providing information: Disclosure of information is mandatory. Tax-relief cannot be obtained without the requested information.

Statement of Understanding and Hold-Harmless Clause

The undersigned acknowledges responsibility for the cost of any goods or services purchased with tax-relief documents obtained from the U.S. Forces CMWRF/Services Fund and agrees to hold harmless the U.S. Government and the CMWRF/Services Fund from any suit, liability, claim, action, or loss as a result of the purchase of such goods or services. The undersigned further understands and agrees to advise the CMWRF/Services Fund immediately if any part of the transaction cannot be completed and also agrees to return the white copy of AE Form 215-6B to a tax-relief office when the tax-exempt transaction has been completed. The undersigned further understands and agrees to safeguard all tax-relief documents, preclude unauthorized use by non-ID-card personnel, return unused documents to a tax-relief office before departing the command, and not exceed the €2,499.99 limit on unpriced purchases.

Tax-Relief Service Requested (check applicable box)

- Issue of AE Form 215-6B, unpriced purchase order, for individual unpriced purchases at the cash register.
(Note: Each purchase transaction total must not cost more than €2,499.99.)

Number of AE Form 215-6B, unpriced purchase order, requested (10 maximum): _____
(Note: Requester must return original copies of used unpriced purchase orders before requesting additional forms.)

- Issue of AE Form 215-6B, priced purchase order, for goods or services of €2,500 or more.
Vendor and item or service information is as follows:

Name of vendor (or utility company): _____

Address: _____

Description of item or service being purchased: _____

A copy of cost estimate (*Kostenvoranschlag*) or offer (*Angebot*) from the vendor must be attached and made out to the **IMCOM-Europe CMWRF** or **USAFE Services Fund**. Order forms, orders, bills of sale, and contracts cannot be accepted.

- Enrollment in the Utilities-Tax Avoidance Program (UTAP) to obtain tax-exempt delivery of utilities (gas, water, electricity) to my private residence.
(Note: Additional information and registration requirements are provided for interested UTAP applicants.)

Personnel Registration Data

Sponsor's name (last, first, MI)		Grade	DOD ID number (sponsor)
Military telephone number	Civilian telephone number	E-mail address	
Spouse/Family member's name (last, first, MI)			
Military organization/unit & DEROS		APO address	
Date (YYYYMMDD)	Applicant's signature		(MWR OFFICE USE ONLY) File reference number

Tax relief offices (TROs) must exercise necessary precautions in the day-to-day administration of the tax-relief program to preclude violations. U.S. Forces members are prohibited from conducting the following transactions:

Initial

- a. Using an unpriced purchase order (NF-1) for any amount of €2,500 or more. _____
- b. Using an unpriced (NF-1) or priced (NF-2) purchase order that has an issue date after the designated agent (customer) "order date," vendor's delivery date, or date of invoice (VAT form must be printed before ordering or buying). _____
- c. Splitting the amount between two unpriced (NF-1) purchase orders to avoid using a priced (NF-2) purchase order for an amount of €2,500 or more. _____
- d. Purchasing goods or services that benefit ineligible persons. _____
- e. Buying used automobiles, repair parts, or services for resale. This activity is considered "trading in the commercial sector" and is illegal, regardless of who buys the automobile, parts, or service. _____
- f. Buying items for resale or other commercial purposes. This activity is considered "trading in the commercial sector" and is illegal in conjunction with tax relief, regardless of who buys the items or services offered. _____
- g. Buying new or used automobiles from German vendors for registration in the German (or other non-U.S. Forces) vehicle registration system (*KFZ-Zulassung*). _____
- h. Using VAT forms for costs related to buying or selling real estate. _____
- i. Using VAT forms for construction, renovation, or home repair costing €2,500 or more without IMCOM-Europe approval and for unauthorized repairs or renovations below €2,500. _____
- j. Using VAT forms for utilities or telecommunication services based on long-term contracts. _____
- k. Making other purchases that are prohibited by AE Regulation 215-6/ USAFE Instruction 34-102. _____
- l. Returning VAT forms that are not completed properly (for example, amount in box 4, signature in boxes 7 or 10, dates in boxes 8 or 11, box 12, box 13). _____

VAT customers: Read carefully and initial each paragraph (a through l above).

Printed name _____

Date (YYYYMMDD) _____

Signature _____