



MCCHORD'S LEGAL "EASE"

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'Tis the Tax Season!

As the end of tax season starts to draw near, many people find themselves scrambling last minute to get their taxes filed before the deadline. This year, the deadline to file taxes is **18 April 2017**. Here are some FAQs:

What if I am deployed?

Taxpayers deployed to a combat zone are entitled to an automatic extension for the filing of their federal tax return. The deadline is extended 180 days after the last day in the combat zone. Also, the number of days left to file when entering the combat zone may be added to the 180 days. This extension also applies to your spouse, regardless of whether you file a joint return!

If you are a military member, the DoD has already notified the IRS that you are in a combat zone; you should not need to take any action to get the federal extension. However, if you want to take a precautionary step, you may e-mail the IRS at combatzone@irs.gov to inform them of your status. Provide your name, stateside address, DOB, and date of deployment to the combat zone. Do NOT provide your SSN.

If you want your spouse to file on your behalf while you are deployed, you need a special power of attorney (available at the legal assistance office) & IRS Form 2848.

Are there any free tax resources?

Yes! Head to the JBLM Tax Center for help, or check out Military OneSource, which offers a no-cost tax filing service for federal taxes and up to three state returns.

What state should I be taxed in?

The Servicemembers Civil Relief Act (SCRA) provides a wide range of protections for individuals serving in the military. It is intended to postpone or suspend certain civil obligations to enable servicemembers to devote full attention to duty and relieve stress on the family members of those deployed servicemembers. One of the many civil obligations discussed in SCRA is taxes. Outlined below are some of the protections:

- If you are in a particular state solely because of your military orders, then you are not required to legally change your residence for purposes of taxation
- Compensation for military service may not be deemed as income for services performed within the state you are located, unless you are a resident of that state.
- If your spouse is in a particular state solely because of your military orders, then his/her income is not to be considered as income within that state, unless he/she chooses to become a resident of that state.
- Your personal property is not considered to be property within a state you are located solely because of your compliance with military orders.
- A state may not use your military compensation and non-resident status as justification to increase tax liability imposed on other income earned by you or your spouse that is subject to tax by the state.



DISCLAIMER: Nothing in this newsletter constitutes legal advice.

May I Gamble?: *March Madness*



“Gambling with subordinates may be punishable under Article 92, Violation of a Lawful General Order (i.e., engaging in an unprofessional relationship). Gambling by an officer with an enlisted person may be a violation of Article 134, Fraternization, or Article 133, Conduct Unbecoming an Officer and Gentleman.”

That most wonderful time is upon on us enthusiastic sports fans...March Madness! The National Collegiate Athletic Association (NCAA) tournament garners an audience of millions and has become such a craze that picking a bracket and gambling is now a part of the madness. If you're a sports fan, this may sound exciting; however, setting up a NCAA tournament pool with a money buy-in is illegal!

In the State of Washington, gambling is only allowed at licensed casinos on Indian reservations, at licensed horse racing events, for certain games used to raise funds for charitable organizations, and sports wagering. There are very specific rules for sports wagering: (1) you are allowed to have 1 sports pool board for a specific event; (2) the board must be divided into 100 squares; (3) you can charge up to \$1 per square, meaning your pool can be worth \$100, at the most; (4) each purchaser must sign his/her name on their purchased square; and (5) the pool must be closed prior to the athletic event, and a prospective score assigned by random drawing to each square. This is the only type of sports betting allowed in WA. Bracket pools, office sports pools, and fantasy sports have never been authorized as gambling activities in WA and are considered illegal!

There are two federal laws that can be violated when trying to operate and engage with a NCAA tournament pool. First, the Interstate Wire Act of 1961 prohibits individuals from “engaging in the business of betting or wagering through the knowing use of a wire communication for the transmission in interstate or foreign commerce.” Wire Communication can include telephone and internet; NCAA tournament pools that collect entry fees and pay prize money online would be in violation of the Interstate Wire Act. Secondly, the Professional and Amateur Sports Protection Act (PASPA), passed in 1992, makes it illegal for any private person to operate a wagering scheme based on a competitive game in which “professional or amateur athletes participate.” Only four states (Nevada, Delaware, Oregon, and Montana) have a grandfather clause that exempts previously authorized government sponsored sports. PASPA does not include any exemption for privately own organized March Madness pools.

Gambling with subordinates may be punishable under Article 92, Violation of a Lawful General Order (i.e., engaging in an unprofessional relationship). Gambling by an officer with an enlisted person may be a violation of Article 134, Fraternization, or Article 133, Conduct Unbecoming an Officer and Gentleman. If you have been invited to these type of betting pools or any similar private events in the future, we strongly recommend you do not participate and/or host any pool that requires cost for entry and any cash prize. Keep in mind that picking a bracket for the simple joy of bragging rights and hoping your team advances is perfectly legal.

What's Been Going on in Military Justice?: *February 2017*

Rank	Offense/Basis	Type of Action	Outcome
E-5	Attempted Sexual Abuse of Child Under 16 Years of Age	General Court-Martial	Dishonorable discharge 8 months confinement Total forfeitures Reduction in rank to E-1
E-3	Failure to obey a lawful order	Non-Judicial Punishment (Art 15)	Reduction in rank to E-2 (suspended) 15 days extra duty Reprimand
E-3	Failure to obey a general order: misuse of government travel card	Non-Judicial Punishment (Art 15)	Reduction in rank to E-2 (suspended) 30 days extra duty Reprimand





Re-enlisting? Don't Forget Your Article 137 Briefing!

Article 137 of the Uniform Code of Military Justice (UCMJ) requires certain articles be explained and briefed to enlisted personnel during specific times throughout their careers. It is unfortunate, but more times than not, we hear "I've never heard of that requirement...is it new?" Luckily, we, at the McChord Field Legal Office, are here to assist you in spreading the word! Let's highlight a few things you should know about the Article 137 UCMJ briefing.

When do I need one? Art 137 briefings are required for: (1) a member's initial entry to active duty or initial entry into a duty status with a reserve component; (2) after the member has served consecutively for six months on active duty; (3) when a reserve member completes basic military training; and (4) when a member reenlists.

Who is required to receive one? Anyone subject to the UCMJ, such as: (1) active duty members, (2) retirees, when entitled to pay; (3) retirees of reserve components who are receiving hospitalization; (4) reservists on active duty or inactive-duty training; (5) National Guardsman while performing Federal Service; and (6) personnel serving a sentence imposed by a court-martial.

The Article 137 briefing is ultimately provided to help you as a service member. You are subject to the UCMJ and need to know what you legally can and cannot do. Should you violate any of the punitive articles, you can be held liable and charged accordingly. The Art 137 briefing is a tool for you to protect your rights and keep you informed on how to preserve your ever-progressing career. So, do yourself a favor and get your briefing here at the McChord Field Legal Office! Call DSN 382-6305 for the schedule. Briefings are typically offered 2-3 times per month in a group setting. Don't wait until the last minute!



Ethical Failures

#1 Married or Not?

A soldier got married and provided his marriage certificate to his Service, but shortly after the marriage, his wife left for her home in another state. Nine months later the marriage was annulled. The soldier did not report that he was no longer married, and continued to collect a housing allowance for himself and his former wife. He also listed her on travel reimbursements and received additional per diem for trips where she did not accompany him. In total, the soldier was paid approximately \$45,000 in funds that he was not eligible to receive. At some point, the soldier appeared to sense that he was going to be caught because he tried to throw off the investigation by filing for divorce even though the marriage had been annulled much earlier. He then informed investigators that he was not aware that the marriage had been annulled prior to his divorce filing. The ruse was not particularly effective because court records showed the soldier was physically present at the annulment hearing. His case was referred for court-martial.

#2 No Politics When In Uniform

A military department chastised two political rivals when their camps ran campaign ads displaying uniformed Marines. The Democratic and Republican opponents in one congressional district attempted to use the appearance of military support to ensure victory on Election Day, but a friendly visit from a military representative quickly forced them to pull their ads. One of the uniformed men pictured, a veteran, said he believed that because he was on inactive reserve, he could "speak his mind." However, as a military spokesperson pointed out, "it doesn't matter if he or she is on inactive reserve," regulations strictly prohibit service members from wearing uniforms in any circumstances that might imply military endorsement of a certain candidate. Although in such situations the individual services service branches could take disciplinary and/or administrative action, military investigators deemed the service members' involvement honest mistakes.

(Source: DOD Standards of Conduct Office's Encyclopedia of Ethical Failures, Office of the Inspector General (2016))

JAGs on the Job

The Staff Judge Advocate's Office had a very special visit from Major General Jeffrey Rockwell, the Deputy Judge Advocate General of the Air Force, as well as Colonel Jeffrey Palmer, CMSgt Patricia Granan, CMSgt Catrin Wiley.



McChord Field Office of the Staff Judge Advocate

100 Col Joe Jackson Blvd, Suite 3031
JBLM, WA 98438
(253) 982-6305

The Office of the SJA *only* provides legal assistance (Wills & Powers of Attorney) for personnel departing on contingency operations on short notice who cannot be seen by the satellite or the Fort Lewis Legal Assistance Office.

Mon/Wed: 0730-1630
Tu/Thurs/Fri: 0730-1500.

McChord Field Satellite Legal Assistance Office

100 Col Joe Jackson Blvd, Suite 1082
JBLM, WA 98438
(253) 982-5513

Legal assistance is available to authorized DoD ID cardholders, by appointment only, to discuss personal civil legal matters, such as wills and estate planning, domestic relations, landlord/tenant issues, & consumer affairs. Attorneys *cannot* discuss criminal law issues, nor provide advice over the telephone.

Walk-in notary services & Powers of Attorney are available M-F, 0800-1600. Call to schedule an appointment for other matters.

Online Legal Assistance

<https://aflegalassistance.law.af.mil/lass/lass.html>