



DEPARTMENT OF THE ARMY
UNITED STATES ARMY GARRISON –
WIESBADEN DFMWR Tax Relief Office
UNIT 29623 APO AE 09096-0051
CLAY KASERN BLDG 1052 Rm. 101



WHAT IS UTAP?

THE FINANCE MINISTRIES OF EUROPE AND NATO FORCES ESTABLISHED THE UTILITY TAX AVOIDANCE PROGRAM (UTAP) IN SEPTEMBER 1990 TO ALLOW TAX-FREE UTILITY BILLING TO AUTHORIZE PATRONS WITH PARTICIPATING UTILITY COMPANIES.

WHAT DO YOU SAVE ON UTILITIES?

You can save the 19% MwSt (Value Added Tax) on both electricity in gas as long as the utilities are to be paid by you directly to the utility company.

HOW UTAP WORKS:

During your appointment with the UTAP office we will verify the information in this application packet and take copies of all required paperwork to retain with your application. We will also brief you on the paperwork and procedures of your selected utility company. The UTAP office will then prepare a tax free registration for you and submit it to your chosen utility company so that you will be billed without the MwSt (value added tax). You will continue to receive your utility billing at the tax free rate as long as you remain at the property with tax relief privileges.

WHERE IS UTAP AVAILABLE?

Tax free utilities are only available through providers that have a contract with the tax relief office. The providers we currently have contracts with are **ESWE Versorgungs AG**, **Entega Energie GmbH**, and **Süwag Vertriebs AG** which are the default suppliers for the Wiesbaden, Rhein-Taunus Kreis, Mainz, and Darmstadt areas. Because there is an open market for gas and electricity in Germany you can still receive utilities tax free through one of our contracted companies, however you will need to switch to that company which incurs some additional risk related to registration and defaulting on monthly payments.

Checklist to enroll in the UTAP program:

- **Complete this UTAP application packet.** Sponsor will need to complete this packet. You will also need the following:
 - **A bank account that allows direct debit with valid IBAN and BIC numbers.**
 - **Meter serial numbers and readings for the utilities you are enrolling for.**
- **Please email us your application packet along with the following documents:**
 - **A copy of your signed lease, rental agreement, or proof of ownership, and pictures of your meters.**
 - **A copy of your Orders, SF-50, NAF-3434, or other documents verifying SOFA/ TESA support & employment status.**
 - **The handover checklist signed by tenant and landlord including meter numbers & readings**
- **Please also bring the following to your appointment:**
 - **Credit/Debit Card or Cash to pay the \$99.00 enrollment fee**
 - **Your government ID Card.**

Please schedule your appointment on our on-line appointment system on our web page

For questions or issues please call DSN 548-9107 or CIV 0611-143-548-9107.

For more information please see our website at: Wiesbaden.ArmyMWR.com, or email us at:

usarmy.wiesbaden.utap@army.mil

UTAP Hours of operation

Enrollment by appointment only M-W,F and Training Holidays 0830-1600, Thursdays 1200-1800
Questions and Issues available via phone, email or walk in basis.



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What do I need to watch out for?

- a) You need to understand that European utility companies work differently than US utility companies.
- b) You need to ensure that your bank account always has enough money in it so the utility companies can take out the monthly amounts.
- c) You also need to make sure that you do NOT sign any utility contracts with any utility company outside of the VAT office. If you do, you will lose the tax-free status. If your landlord or realtor already signed you up for power come to the VAT office as soon as you can, so we can get you switched to tax-free utilities (must happen in first 6 weeks).
- d) Watch out for the annual meter reading request. If you fail to provide a reading they can use an estimated reading. That is something you absolutely do not want because if that estimate happens to be low and this happens 3 years in a row you will be hit with a rather large close-out bill because upon a move-out a true reading will be required.
- e) Make sure you clear with the UTAP Office early when you are getting ready to PCS again so the final bill can be requested.

What is different about European utility companies?

- a) The electricity market in Germany is similar to the long-distance telephone market in the US. There is always a local primary provider but you are able to sign-up for power with other companies as well. Unfortunately the UTAP Offices do not have master contracts with all utility providers, so your choice is limited but we do obtain contracts that have fairly competitive market rates.
- b) Checks are not used to pay utility bills – everything is done by automatic payment withdrawal from your account (to pay) and direct deposit (to get refunds).
- c) Many utility companies try to get you to sign one or multi-year contracts by offering rate guarantees and other marketing gimmicks (no rate hike for 12 months, a 100 Euro cash bonus, etc). If you sign one of these contracts you will be locked-in with that utility company for the length of the contract with taxes. There is nothing we can do to help at that point. We recommend you do not sign any utility documents without talking to the VAT/UTAP office.
- d) Utility companies generally charge a deposit, if you sign-up with them directly. By going through UTAP you will not be required to pay a utilities deposit.
- e) You will have to do meter readings when asked to do so.
- f) German utility companies will NOT send monthly bills. They will look at the average past use of your dwelling estimate your monthly usage. Based on that estimate they calculate an estimated monthly amount to be paid. This monthly amount is deducted automatically from your bank account every month. At the end of a billing year they will ask for the meter reading and calculate your actual usage. If your payments were higher than the total bill for the year, you get a refund. If you used more energy than what you paid for the utility company will withdraw the amount due from your bank account.
- g) Some companies use their own fiscal year for the billing year instead of the actual 12 months of providing service to you. That means it is for example possible that you get a year-end bill even though you have not been with that utility company for a full year yet.
- h) At the end of your tour you must provide the meter reading to the VAT/UTAP office and leave your bank account open with enough money in it so the utility company can do the final billing and withdraw money you might owe or provide for a refund in case you overpaid.



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Meter Readings:

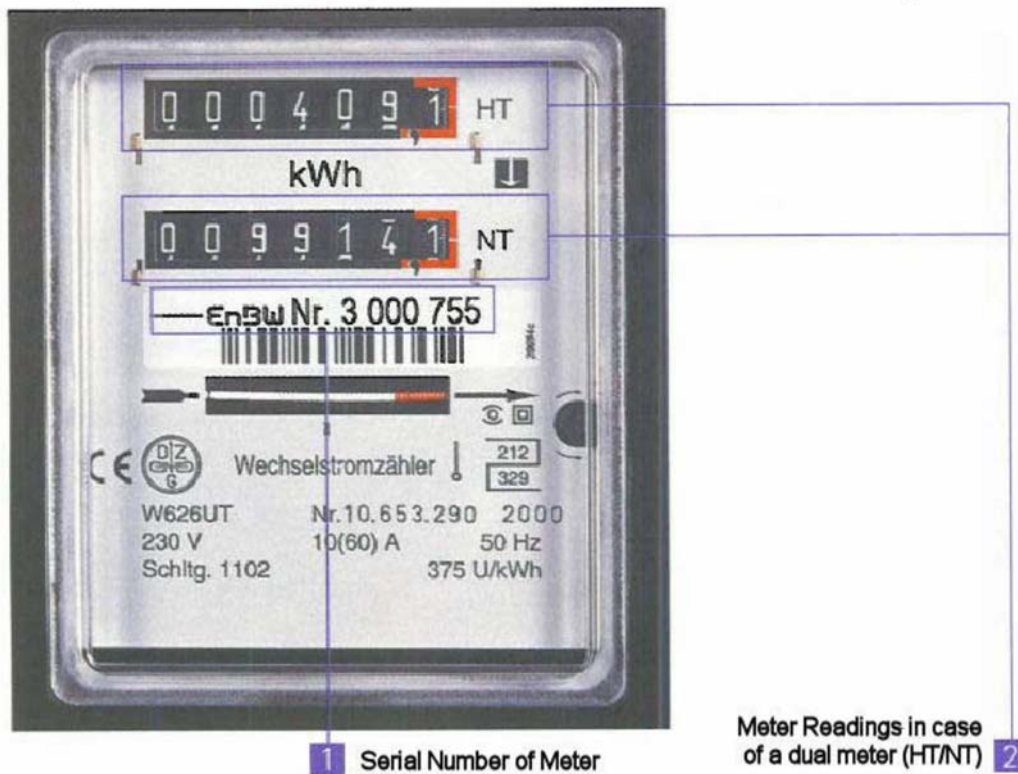
If you are living in economy housing you will have to provide electricity meter readings to your electricity supplier whenever they ask for it. Generally that happens once a year. These readings should be done regardless of whether or not you are a UTAP customer (tax-free) or a regular direct customer (taxed) with the electricity company. It works similarly with gas meters. Check with your housing office to see what is included in the rent and what isn't.

The actual reading can be provided to your electricity supplier via Internet (in some cases), telephone, returning the filled out meter reading post card, or by giving the meter reading to your UTAP office for forwarding.

Each electricity meter has its own unique serial number. Make sure you are reading your meter and not your neighbors', in case you live in a multi-family home. Electricity meters are generally located in the basement or hallways, sometimes inside of grey metal cabinets.

Some meters only have one row of numbers to be read (single meter), other meters have two rows of numbers to be read (dual meter). The difference is that the single meter simply reads the power you consume. The dual meter reads the power consumed during the day (HT) on one line and the power consumed during the night (NT) on the second line. Power at night time is generally cheaper. For a single meter you provide only one read number to the supplier, for a dual meter you provide both readings to the supplier.

Example of dual tariff electric meter: Meter Number: 300755 reading: HT: 409.1/ NT: 9914.1

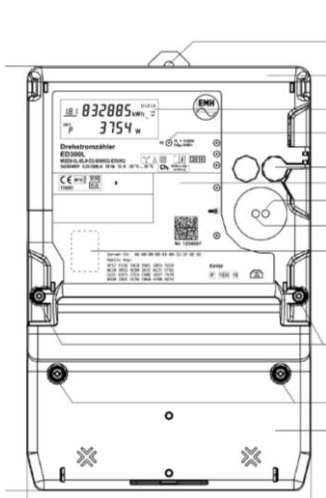


Utilities Tax Avoidance Program (UTAP)
 In Germany for Off-Post Housing



Quick Reference for electric meter model: ED300L

With the new ED300L digital electric meter, your electricity consumption will be easier to access. This guide provides a guide to the functions of the device.



The display panel reads as follows. On the top line the billing values are listed which cycles between the six different functions on ten second intervals. In the example above it displays 832885 kWh used for incoming power for tariff 1 (1.8.1) or the (HT) daytime electrical rate. (1.8.0) references the total incoming power usage, (1.8.2) references incoming usage for tariff 2 or the (NT) nighttime electrical usage. Functions (2.0.0), (2.0.1), and (2.0.2) reference the same types of readings for outgoing electrical usage such as with home photovoltaic generation. The current real time electrical usage is displayed on the second line in watts. In the example the current usage on the meter is 3754 watts

The function numbers are as follows :

Kennziffer Anzeigewert

- 1.8.0** - Total incoming energy usage in kWh
- 2.8.0** - Total outgoing energy generation in kWh

*Dieser Zähler misst auch die Einspeisung aus Ihrer Anlage in unser Netz falls Sie eine Eigenerzeugungsanlage betreiben.

- 1.8.1** - Tarrif 1 (HT) Daytime usage in kWh
- 1.8.2** - Tarif 2 (NT) Nighttime usage in kWh

Wenn mehrere Tarife genutzt werden*

Changing the display manually:

To change the display function manually press the flat grey call switch on the right side of the meter for less than two seconds to switch to the next value ($t < 2s$). Do not hold the switch down for 5 seconds or more as this will clear the values in the second row ($t > 5s$) (1d, 7d, 30d, 365d).

Delete all consumption values since the last zero position (E)



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Example of Gas meter: Meter Number: 28252460 reading 967.4m³



Meter Serial Number

Meter Reading (Decimals in red box)



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Office Use Only		
Apt date: _____	Utility Company _____	Name _____
Move In date: _____	City: _____	HID/ PID: _____

AMIM-WBW-WS
 MEMORANDUM FOR Tax-Relief Office USAG Wiesbaden

SUBJECT: Request for Utility-Tax Relief

- 1) I request that the Community Morale, Welfare, and Recreation Fund (CMWRF) *or* USAFE Services Fund enroll me in the Utility-Tax Avoidance Program (UTAP).
 - a) I agree to pay a fee of \$99 to the CMWRF *or* USAFE Services Fund to cover administrative costs for enrolling in the UTAP.
 - b) I understand that the CMWRF *or* USAFE Services Fund will arrange with the servicing utility company to bill me without taxes.
 - c) I understand that the CMWRF *or* USAFE Services Fund is acting as my agent and is not responsible for paying my bills. I further understand that I am responsible for such bills and agree to make timely payments to the utility company in accordance with its invoicing policy and FMWR SOP 13-98.
 - d) I understand that I will be held liable for payment of penalty charges or administrative costs to the utility company caused by late payments. In the event of my indebtedness, I voluntarily consent to collection from my basic pay and entitlements any amount owed to the utility company or the CMWRF *or* USAFE Services Fund for enrolling in this program.
 - e) I certify that I am not currently indebted to any utility company or any other agency providing the services for which I seek tax relief. I also certify the tax-free delivery of services is for my own or my Family’s use and that such delivery will not benefit any other individual or business. Tax relief on utilities is subject to inspection by U.S. and German tax and customs officials.
 - f) I understand that it is my responsibility to notify the CMWRF *or* USAFE Services Fund (in other words, the tax-relief office) when vacating my privately rented quarters.
- 2) Data required by the Privacy Act of 1974 (5 USC 5522):
 - a) **Authority:** 10 USC 3012; Supplementary Agreement to the NATO SOFA, Article 67, paragraph 3a (a) (I); and AE Regulation 215-6/USAFE Instruction 34-102.
 - b) **Principal Purposes:** For the fund manager to verify eligibility of the applicant, obtain requested tax relief, and to provide utility company with necessary information about a new customer.
 - c) **Routine Uses:** To provide information needed to process documents for tax relief on utility bills.
 - d) **Mandatory or Voluntary Disclosure and Effect of Not Providing Information:** Disclosure of information is voluntary. Tax relief, however, cannot be provided without the requested information.

Signature: _____ Date: _____



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3. The following personal data is provided in accordance with paragraph 2:
 AMIM-WBW-WS
 SUBJECT: Request for Enrollment in the Utility Tax Avoidance Program

1.Sponsor DOD ID #	Sponsor Last Name		Sponsor First Name		MI
2. Grade	3. DOB				
4. Branch	5. Unit/ Organization				
6.DEROS DATE	7.Work Email				
#8. 1 st SG, Commander/Supervisor Name	1 st SG, Commander/Supervisor 's email		1 st SG, Commander/Supervisor 's unit		1 st SG, Commander/Supervi sor 's phone#
#9. Spouses DOD ID	Last		First		MI
10. Mailing Address	a. CMR	b. Box	c. APO Zip		
11. DSN Phone #.	#12. Personal Email				
13. Home Phone #.	14. Cell Phone #.				
Economy Address					
15. Street(Straße)	House Nr.	Appt Nr.	Floor		
16. City/ Town (Stadt/ Ort)	Zip code (PLZ)				
17. Effective Date of Move In ; date when meter readings taken					
Name on Lease (Sponsor)					
18. Name Of Landlord					
19. Stateside Address: HOR or Next of Kin	City	State	Zip		

Please read, acknowledge and initial;

_____ Granting auto-debit to utility company is mandatory for UTAP enrollment/participation per AER 215-6

_____ Late bills due to lack of auto-debit, insufficient funds, etc. will result in removal from tax-relief program



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Meter Readings (Please take photos of your readings if possible)

25. Electricity (Strom Provider)		CUSTOMER NR	
a. Meter (Zähler) Serial Number		Stand/Reading	
b. Meter (Zähler) Serial Number		Stand/Reading	
c. Meter (Zähler) Serial Number		Stand/Reading	
26. Gas Provider		CUSTOMER NR	
a. Meter (Zähler) Serial Number		Stand/Reading	
b. Meter (Zähler) Serial Number		Stand/Reading	
c. Meter (Zähler) Serial Number		Stand/Reading	

28. Members in current household: _____

29. Name of previous Tenant: _____

QUESTIONS? Contact the Wiesbaden Tax Relief Office, DSN: 548-9107 CIV: 0611-143-548-9107

E-mail: usarmy.wiesbaden.utap@army.mil or on our website at: <http://wiesbaden.armymwr.com>

I certify that all data entered in the previous pages is correct to my knowledge and that any incorrect data may delay or result in the failure of my UTAP registration with my selected utility company.

Signature: _____ Date Submitted to UTAP office: _____

Date Received by TRO: _____ DATE: _____

DATA REQUIRED BY THE PRIVACY ACT OF 1974 (5 USC 5522)

The following personal data is provided IAW paragraph 2.

Authority 10 USC Section 3012 and the Supplementary Agreement to the NATO SOFA Article 67, paragraph 3a. (a) (1), and USAREUR Reg 215-6/USAFE Reg 176-1 Administration of Value Added Tax (Vat) Relief in the Federal Republic of Germany.

Principal Purposes: For MWR Fund Manager to verify eligibility of applicant and obtain requested tax relief.

Routine Uses: To provide information needed to process document for tax relief on utility bills.

Mandatory or Voluntary Disclosure and Effect of not providing Information: Disclosure of information is voluntary, however, tax relief cannot be provided without requested information.

Additional Notes: (Higher Billing rate, Special Heating/ Electric Systems, Arrangements with Landlord ect...)



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UTAP Newcomers Guide

Please be sure to read and initial each statement as it contains very important information about your utility account with UTAP.

_____ 1) You will not receive a monthly bill from the utility company.

- You will receive a welcome packet with a stated payment amount and payment schedule. This amount is usually based off the previous tenant's usage until the next billing cycle.

_____ 2) Name must be on Mailbox

- Please note that Deutsch Post (German Postal Service) will not normally deliver mail to mailboxes that have no name on them. In order to insure receipt of your mail, it is highly recommended that you put your last name on the mailbox.

_____ 3) Amount for conservative consumption. (Estimation only and actual costs will be based off your usage)

- Electric figure 75€ per person per month (adult or teen)
- Gas figure 2€ per QM living space of your home. (Please note the gas is usually for the heat and heating of the water.)

_____ 4) Monthly Payment Schedule (*Abschlag*)

- Because the Abschlag amount is only an estimation it can be adjusted if the amount appears to be an unreasonably high or low amount it is recommended to change the amounts. This can be done by coordination with the UTAP office. Please note that if the monthly payment is already booked then it will not be changed until the following month.

_____ 5) Bank payments

- The UTAP Regulation (AE215-6 appendix C) only allows "automatic debit bill pay". This means that the company will automatically debit your payment from your bank account that is provided to us at the time of registration.
- If for any reason the bank refuses to allow the payment to be made, the company will not attempt to pull money from your account again until we tell them to do so.
- Please check your bank statements on a monthly basis to ensure the bill is being paid.

_____ 6) Missed payments & Reminder fees (*Mahnungs*)

- The company will send out a bank draft letter notifying you that the bank did not work. If this occurs, please contact the UTAP office ASAP.
- If no response to the 1st letter they will send out a reminder letter (Mahnung) stating your account is past due. There is usually an extra cost associated with this, which ranges between 2.50 and 15 Euro.
- If there is no response from the reminder letter, they will send out a second reminder letter, which will again have fees added. They can even double your monthly payment for good faith.



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7) Outstanding utility debt

- We receive a debt list every month or so. If you are on the list, the UTAP office will send you a letter giving you 5 days to pay and get your bank account reactivated for your payments.
- If you do not respond, the UTAP office will have no choice but to dis-enroll you from UTAP and get a final bill generated. This is to stop any additional costs for the UTAP office. If you pay the final bill, you will have the opportunity to re-enroll in UTAP for another \$99.00 enrollment fee. If you do not pay, we are obligated to pay the bill. Once this occurs, it will be forwarded for debt collection/garnishment of wages.
- If you receive LQA, your LQA office will be notified of outstanding debt, which may result in disruption of your LQA privileges.
- Your VAT privileges will also be suspended until the debt is paid.

8) Disruption of utility service for non-payment

- There are anywhere from three or four reminders depending on the company. If there is no response from the customer, this will lead to the cutting off the utilities or cancellation of the contract.
 - If the power is turned off, then you may be charged a fee between 150 and 300 euro for the company having to turn off the power!
 - **Important!**-If you live outside of the default provider area for the company you are signed up with and your utilities and there are more than 3 outstanding mahnungs they will automatically cancel your account and you would be registered with the default provider for your area and have to pay tax. You also would have to re-enroll with the UTAP program in order to receive tax-free services.

9) The end of year property Bill. (*Jahrverbrauchsrechnung*)

- Once yearly the network operator will send a technician to take yearly meter readings, they will usually schedule this for the month immediately after the last payment date on your abschlag plan. They do this at the same time every year no matter who lives there and is not based off your year in the home.
- If you are not there when they come to take readings, they will usually leave a card in your mailbox or door stating the time they came. On the back of this card, they usually have the meter numbers filled in and a space to fill in the readings, you can then put the card into a German post box and it will go directly to the company. You can also send them to the UTAP office and we can submit them for you. If the company does not receive readings, they will generate an estimated EOY bill for your account.
- This bill will reconcile based off your usage. It will state the amount owed for your usage and the amount you have paid over the months. If you owe them, they will debit the money automatically. If they owe you money back, it will automatically be credited to your bank account.
- They will then automatically adjust your payments based off your usage and then give a new payment schedule.



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10) Your annual LQA reconciliation

- Most likely, this will fall at a different time than the end of year property bill. You will most likely need a middle bill. Just provide the UTAP office with meter readings and we can get an additional bill.
- Please note SUEWAG does not create middle bills and your LQA cell will have to use the payment schedule listed on the end of year property bill.

11) Final bill (Schlussrechnung)

- Once the final readings have been taken, they need to be submitted to the UTAP office.
- Your bank account will need to be open for 90 days after the meter readings have been submitted. This will allow you to either pay the bill, or receive your refund even if you are outside the country.

If you have any additional questions, you can contact the UTAP office either by phone at DSN: 548-9107, Civ: 0611-143-548-9107, by email at usarmy.wiesbaden.utap@army.mil. Questions and Issues available via phone, email or walk in basis. Hours M-W, Fri, and Training Holidays 0830-1600, Thursdays 1200-1800

Thank You,

VAT Clerk/ UTAP Assistant

UTAP Newcomer Briefing given by: _____ Date: _____

I hereby state that I have read and understand the functions of the UTAP program as detailed in this guide.

Customer Signature: _____ Date: _____