



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.



Meter Readings:

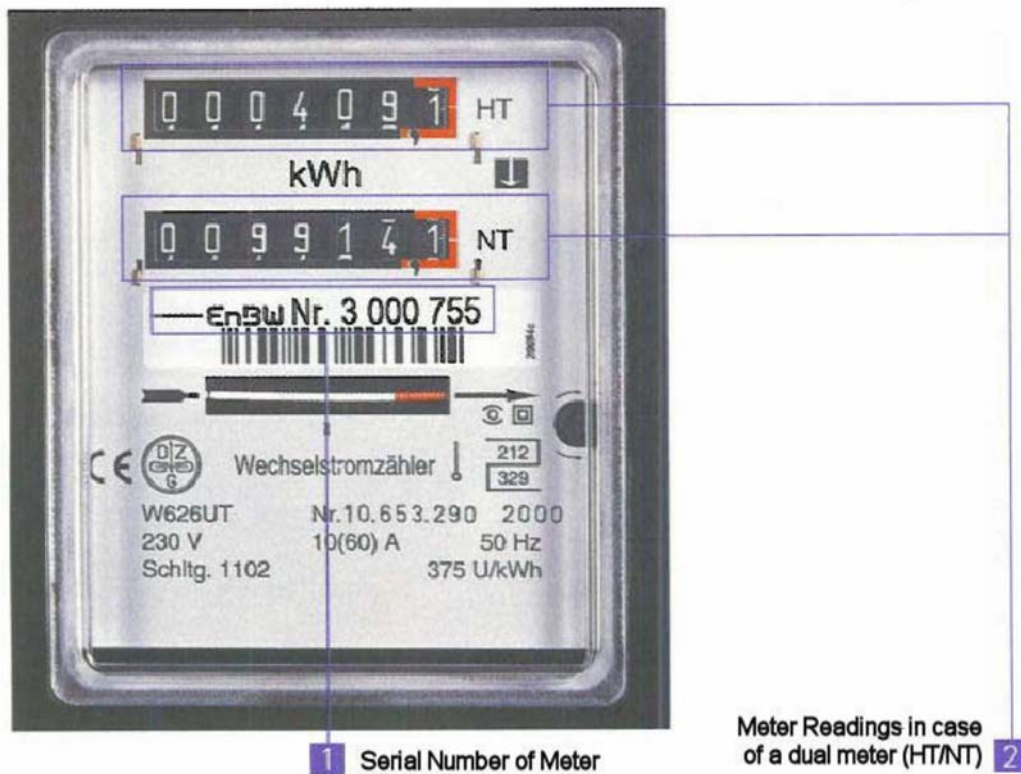
If you are living in economy housing you will have to provide electricity meter readings to your electricity supplier whenever they ask for it. Generally that happens once a year. These readings should be done regardless of whether or not you are a UTAP customer (tax-free) or a regular direct customer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

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



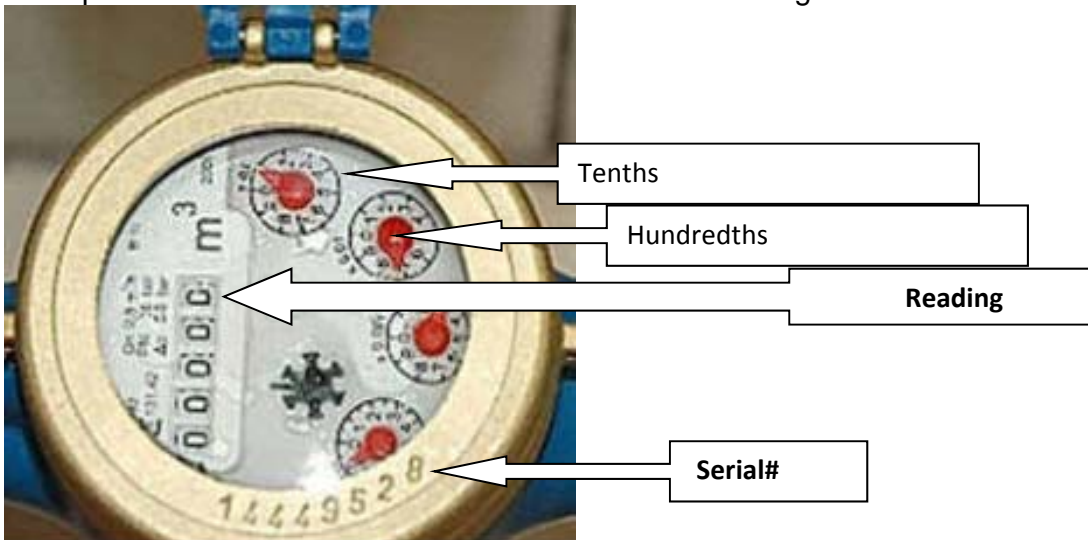
Example of Gas meter: Meter Number: 28252460 reading 967.4m³



Meter Serial Number

Meter Reading (Decimals in red box)

Example of Water meter: Meter Number: 14449528 reading: 0.173m³





DEPARTMENT OF THE ARMY
 UNITED STATES ARMY GARRISON
 BAVARIA
 UNIT 28130
 APO AE 09114-8130



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

IMEU-WSB-MWN
 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) at least 4 weeks before 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:
IMEU-WSB-MWN
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. 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					

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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BANK INFORMATION TO ESTABLISH AUTOMATIC BILL PAYMENT

SEPA Mandate (SEPA Payment Authorization Form)

Name & Address of Utility Supplier*

Gläubiger-Identifikationsnummer: _____ (Supplier ID)*

Mandatsreferenz: _____ (Withdrawal Reference Number)*

SEPA-Lastschriftmandat (SEPA Withdrawal Mandate)

Ich ermächtige den oben genannten Versorger, Zahlungen von meinem Konto mittels Lastschrift einzuziehen. Zugleich weise ich mein Kreditinstitut an, die von dem oben genannten Versorger auf mein Konto gezogenen Lastschriften einzulösen.
(I hereby authorize the above utility supplier to withdraw payments from my bank account. At the same time, I am instructing my bank to honor the payment requests from the above named utility supplier.)

Hinweis: Ich kann innerhalb von acht Wochen, beginnend mit dem Belastungsdatum, die Erstattung des belasteten Betrages verlangen. Es gelten dabei die mit meinem Kreditinstitut vereinbarten Bedingungen.
(Note: Within 8 weeks from the debit date, I can request reversal of the transaction. The terms of my bank apply.)

18. First Name & Last Name of account holder

19. German Street Address

20. German Postal Code and City

21. Bank Name

____ | ____ | ____ | ____ | ____ | ____
22. BIC (Bank Identifier Code)

DE ____ | ____ | ____ | ____ | ____ | ____
23. IBAN (International Banking Account Number)

24. Date, City, Account Holder Signature



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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	
27. Water (Wasser) Provider		CUSTOMER NR	
a. 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@mail.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...)