



**DEPARTMENT OF THE ARMY**  
**UNITED STATES ARMY GARRISON - STUTTGART**  
**UNIT 30401**  
**APO AE 09107-0401**

IMEU-STU-MWN

MEMORANDUM OF AGREEMENT WITH USAG-STUTTGART

SUBJECT: Request for Enrollment in the Utility Tax Avoidance Program (UTAP)

1. Reference: Army in Europe Regulation, AER 215-6, 24 Jan. 2003
2. Request the Stuttgart Garrison Family and Morale, Welfare, and Recreation (FMWR) enroll me in UTAP. With my enrollment, I agree to the following conditions. (Initial all)
  - \_\_\_\_\_ a. I agree to pay a fee of \$99.00 to the Family and MWR to defray administrative cost for enrollment in UTAP. An additional fee of \$99.00 will be charged only if customer desires to changing utility companies or moving to another location.
  - \_\_\_\_\_ b. I understand that Family and MWR will arrange with the requested utility company to bill me without taxes.
  - \_\_\_\_\_ c. I understand that Family and MWR is acting as my agent and is not responsible for payment of my bills.
  - \_\_\_\_\_ d. I understand I am responsible for such bills and agree to establish, from my local bank account, an automatic bank draft to the utility company in accordance with their payment schedules.
  - \_\_\_\_\_ e. I understand that with a third notice for late payment from the utility, the UTAP/VAT manager prepares a request for removal from the UTAP program. This is forwarded to the director of DFMWR for signature.
  - \_\_\_\_\_ f. I understand I am liable for payment of penalties and/or administrative costs of the utility company due to late payments.
  - \_\_\_\_\_ g. I agree, in the event government or Nonappropriated Funds (NAF) are used to settle my indebtedness to a utility company, to collection from my pay of the amounts due the utility company or DMWRF resulting from my enrollment in this program.
  - \_\_\_\_\_ h. I certify that I am currently not indebted to the utility company providing the services for which I seek tax relief.
    - \_\_\_\_\_ i. I certify the tax-free delivery of services is for me or my family's use and that such delivery will not benefit any other individual or business.
    - \_\_\_\_\_ j. I understand it is my responsibility to notify the Family and MWR with my final utility meter readings at the time of vacating my economy quarters so the UTAP office can assist in obtaining my final bill(s).
  - \_\_\_\_\_ k. I agree to keep my local bank account open for 90 days after departure for payment of outstanding bills and/or receipt of credits related to overpayment.
  - \_\_\_\_\_ l. I understand customer assistance is provided only for companies under contract with the Family MWR.

I have read and understand the terms of my application for the UTAP program.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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**UTAP APPLICATION**  
**PLEASE COMPLETE ALL FIELDS WHEN POSSIBLE**

SPONSOR'S NAME (LAST, FIRST MI)

DOD NUMBER

GRADE                      SERVICE BRANCH                      DEROS

SPOUSE'S NAME (LAST, FIRST)

UNIT/ORGANIZATION

MAILING ADDRESS: CMR                      BOX                      APO AE

DUTY PHONE, DSN                      HOME PHONE                      CELL PHONE

WORK EMAIL ADDRESS

CIV EMAIL ADDRESS

SUPERVISOR NAME    SUPERVISOR PHONE NUMBER

\_\_\_\_\_  
(CUSTOMER SIGNATURE)

\_\_\_\_\_  
(DATE)

**FOR COMPLETION BY TAX RELIEF OFFICE**

RECEIVED 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 the Family and 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.