



U.S. ARMY®



Home-Based Businesses (HBBs)

Informational Briefing

Version 1
As of January 2022



Family and MWR Contact Information

Program Coordinator: Randy Stephenson

DSN: 596-3649

CIV: 09641-70-596-3649

Email: randy.stephenson.civ@army.mil

ACS Chief: (incoming)

Family and MWR Director: Joseph L. Johnson

DSN: 596-2089

CIV: 09641-70-596-2089

Email: joseph.l.johnson16.naf@army.mil



January 2022



Agenda

- Purpose
- References and Regulations
- Policy Clarifications
- Rules for HBB Operation
- Application Process
- Discussion Period (Q&A)



January 2022



Purpose of Home-Based Businesses

- HBBs are an important way for spouses to work out of their homes while in Europe. They provide valuable services to members of the military community.
- Family and MWR is the conduit for collecting the paperwork and working with the legal center and the Garrison to get the HBB packets approved.
- Family and MWR is not an enforcement agency.
- It is the responsibility of the applicant to follow the rules and regulations and to complete the steps needed to get the application submitted.



January 2022



References and Regulations

- Army in Europe Regulation (AER) 210-70 (On Post Commercial Solicitation), 21 January 2016.
- DoD 5500.7-R (The Joint ethics Regulation (JER)), 17 November 2011.
- Army Regulation 210-7 (Personal Commercial Solicitation on Army Installations), 18 October 2007.
- AER 600-17 (Retail Sales of Motor Fuel to Individuals in Germany), 22 August 2012.
- AER 190-1 (Driver and Vehicle Requirements and the Installation Traffic Code for the US Forces in Germany), 13 August 2010.
- AER 550-175 (US Forces Customs Controls in Germany), 15 July 2011.



January 2022



Policy Clarifications

- Definition of Commercial Solicitation is the conducting of ANY business on a military installation. This includes the sale of goods or services, advertising, calling, arranging appointments, distributing any materials, or delivering or discussing contracts.
- Home-Based Businesses include any business where the services or goods are sold outside your home. It includes any business that arranges personal demonstrations, advises customers on the use of goods, solicits orders at social gatherings (even if orders are mailed directly from a wholesaler to a customer).

Please note,

- Any person affiliated with the U.S. military installations in Stuttgart operating any private business, conducted out of their home, for profit or offering goods or services of any kind for sale, may not engage in commercial solicitation until granted permission to do so.



January 2022



Policy Clarifications

- Rules to operate an HBB in Europe are different than they are in the US (due to AER 210-70). No matter what your business is, if you are affiliated with the U.S. military installations in Stuttgart and/or if you conduct any form of business on a military installation you **MUST** get written approval from the Garrison Commander.



January 2022



Rules for HBB Operation

- Use of military postal service for business purposes is prohibited.
- Vehicles registered with the US Forces may not be used for commercial enterprises.
- AAFES, commissaries, VAT and tax free fuel entitlements shall not be used for commercial purposes.
- Businesses should not use government property such as computers, faxes, telephones or supplies to conduct business operations.
- Businesses should not utilize MWR facilities such as the crafts shops or recreation centers to support their business.
- Due to COVID-19, all businesses engaging in commercial solicitation will follow guidelines established by the Host Nation and Garrison authorities. Failure to do so could result in revocation of authorization to operate on the installation.



January 2022



Rules for HBB Operation

- Businesses shall not solicit individuals during the individual's duty day.
- Appointments shall be made using AE Form 210-70F and the letter of authorization from the Garrison Commander.
- All businesses will provide a DD 2885 (Personal Commercial Solicitation Evaluation) to each individual at their initial appointment.
- All retail contracts must contain the cancellation clause:

The buyer may cancel the contract within 14 days after the date of the contract without penalty or obligation. The contract must be canceled by giving written notice to [insert name and address of the commercial enterprise or self-employed vender] by mail, telegram, or personal delivery. Mailing the cancellation notice within 14 days meets the conditions of this term. Free legal advice is available from the USAG Stuttgart Garrison Law Center located on Kelley Barracks, Stuttgart, Germany.
- Businesses shall not conduct cold-calling or door-to-door solicitation.



January 2022



Rules for HBB Operation Continued

- No federal endorsement of any kind can be implied.
- Government-owned quarters shall not be used as a business showroom, warehouse or storage facility. Exterior parts of government-owned quarters shall not be used to advertise products or services.

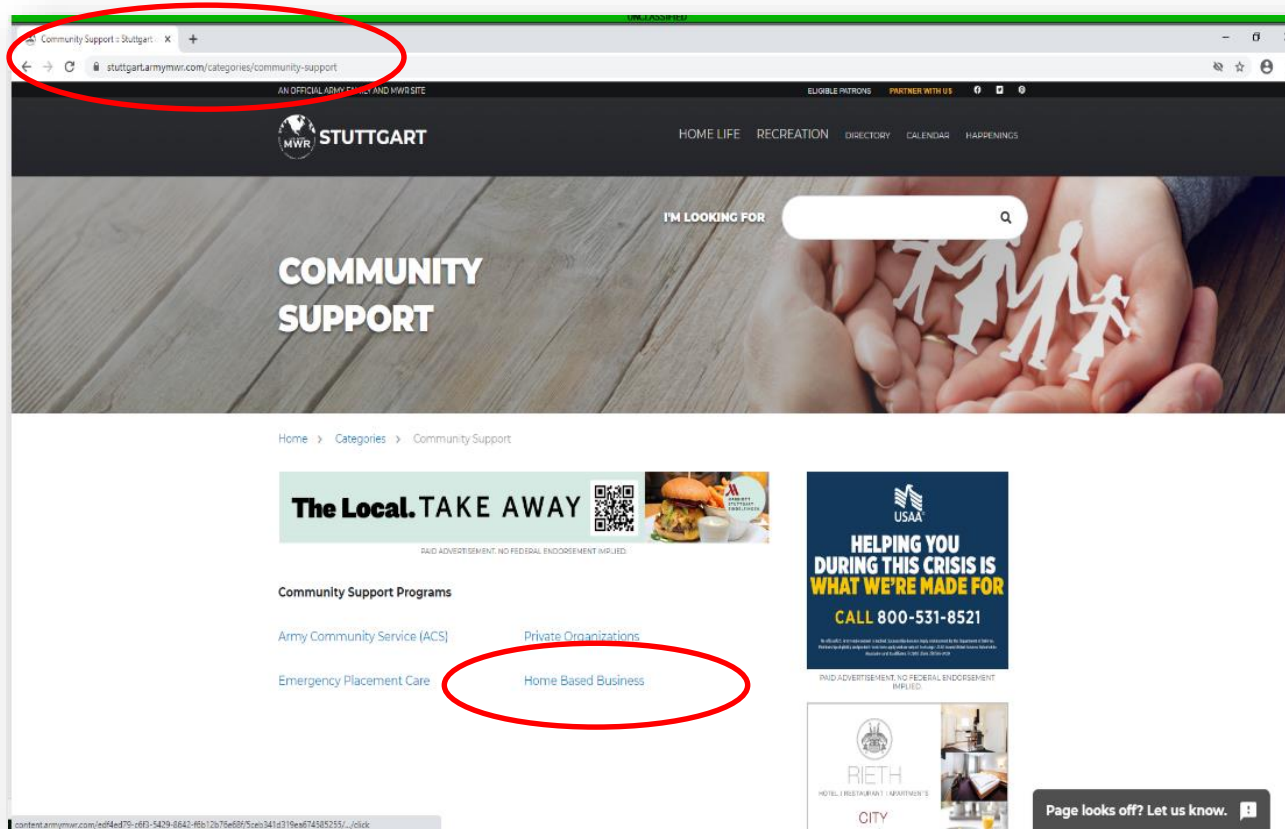


January 2022



Application Process

- Go to www.stuttgart.armymwr.com, then the Home-Based Business page



- The application and links to additional resources are on the bottom of the Home-Based Business page (<https://stuttgart.armymwr.com/programs/home-based-business>).





Application Process

1. Fill out the front page of the application.
2. Gather documents listed on the application (and in AER 210-70).
3. Turn in completed packet to Family and MWR HBB Coordinator listed on the second page of this briefing. We can't start reviewing the packet until all documents are submitted.
4. Family and MWR will review packet and will forward packet, once completed, to the Legal Center for review.
5. Once reviewed by the Legal Center, the packet will be forwarded to the Garrison Commander for consideration/approval. This process could take up to 60 days.
6. Once packet is approved, Family and MWR will forward a copy of the approval letter to the applicant. The approval is good for up to two years.



January 2022



Application Process – German Tax ID

1) Register on the website – www.elster.de

★ ELSTER - Startseite x +

← → ↺ 🏠 elster.de/eportal/start

ELSTER Ihr Online-Finanzamt

Hilfe ⓘ 🔍 ⓘ Benutzerkonto erstellen Login

Meine Steuer mach ich online! ★

Noch nicht registriert? Mein ELSTER

Benutzerkonto erstellen Jetzt einloggen

✓ Ohne Ausdrücke und Postversand ✓ Kein Herunterladen und Installieren ✓ Auch auf Tablet und Smartphone ✓ Kostenlos

ELSTER

Mein ELSTER

Mein Benutzerkonto

<https://www.elster.de/eportal/formulare-leistungen>

Was kann ich hier machen?

Formulare, Bescheinigungen, Bescheidaten

Für wen ist ELSTER?

Privatpersonen, Arbeitgeber, Unternehmer, Vereine, steuerberatende Berufe

Wie finde ich Hilfe?

Chat, Video-Anleitungen, Info-Assistent, FAQ, Kontakt und Hotline, Forum



January 2022



Application Process – German Tax ID

2) Forms are available under “Formulare”

ELSTER - Startseite

elster.de/eportal/start

✓ Ohne Ausdrücke und Postversand ✓ Kein Herunterladen und Installieren ✓ Auch auf Tablet und Smartphone ✓ Kostenlos

ELSTER

- Mein ELSTER
- Mein Benutzerkonto
- Formulare & Leistungen**
- Benutzergruppen
- Weitere Softwareprodukte

Was kann ich hier machen?

Formulare, Bescheinigungen, Bescheidaten

Für wen ist ELSTER?

Privatpersonen, Arbeitgeber, Unternehmer, Vereine, steuerberatende Berufe

Benutzergruppen >

Wie finde ich Hilfe?

Chat, Video-Anleitungen, Info-Assistent, FAQ, Kontakt und Hotline, Forum

Hilfe >

Neue Formulare

Ab dem 1. Oktober 2021 können Sie bundesweit folgende Formulare bequem von zu Hause aus an Ihr zuständiges Finanzamt übermitteln:

- [Antrag auf Steuerklassenwechsel](#)
- [Antrag auf Lohnsteuer-Ermäßigung](#)



January 2022



Application Process – German Tax ID

3) Fill out form “Fragebogen zur steuerlichen Erfassung für Einzelunternehmen”

★ ELSTER - Alle Formulare



elster.de/eportal/formulare-leistungen/alleformulare



Mein Benutzerkonto



Formulare & Leistungen

Alle Formulare

Bereitstellungstermine

Bescheinigungen verwalten

Auskunft zur elektronischen Lohnsteuerkarte (ELStAM)



Benutzergruppen



Weitere Softwareprodukte

Alle Formulare

Filtern nach

Filtern

Filter zurücksetzen

> Anträge, Einspruch und Mitteilungen

> Einkommensteuer

> Einnahmenüberschussrechnung

> Feststellung

▼ Fragebogen zur steuerlichen Erfassung

Fragebogen zur steuerlichen Erfassung für Einzelunternehmen

Fragebogen zur steuerlichen Erfassung: Gründung einer Kapitalgesellschaft beziehungsweise Genossenschaft

Fragebogen zur steuerlichen Erfassung: Körperschaft nach ausländischem Recht

Fragebogen zur steuerlichen Erfassung: Gründung einer Personengesellschaft / -gemeinschaft

Fragebogen zur steuerlichen Erfassung: Beteiligung an einer Personengesellschaft / -gemeinschaft

> Gewerbesteuer

> Kapitalertragsteuer

> Körperschaftsteuer

> Lohnsteuer

> Lohnsteuer Arbeitnehmer

> Umsatzsteuer



January 2022



Application Process – German Tax ID

1. Save the filled out form for your records.
2. Once the form is submitted, it can take around 3-4 weeks for the Tax ID number (Umsatzsteuernummer) to come by mail.
3. German Tax authorities will consider the application date as the start date for your business, but please note that you are not allowed to operate until granted approval by the USAG Stuttgart Garrison Commander.



January 2022



Application Process – Services Involving Children

- If you will be providing services involving children (ex: tutoring, photography, etc.), please first reach out to the HBB Coordinator. In general, parent presence is mandatory to protect you and the children.
- Exception – Family Child Care (FCC) providers. For FCC providers on Army installations, see AR 608-10, chapter 6, or please contact the CYS Division Chief Ms. Jamie Ruffini at jamie.m.ruffini2.naf@army.mil



January 2022



Food Services

- If you will be providing food services (ex: baking, food preparation/catering), you have to receive a Food Handler Certificate.
- It is valid for 1 year.
- Online Food Handler Certification Course:
<https://rhce.amedd.army.mil/Bavaria/DPM/fhcc.cfm>



January 2022



Question and Answer Period

- Are any processes confusing?
- How can we better support?



January 2022



Any Questions?



January 2022