



Article 139 Claims

If a member of the Armed Forces has willfully damaged or wrongfully taken your property, you may be able to recover your damages by filing an Article 139 claim. Article 139 of the Uniform Code of Military Justice (UCMJ) provides a means for recovery to any individual, whether civilian or military, whose property has been willfully damaged or wrongfully taken by a member of the Armed Forces.

An Article 139 claim is a complaint made to the Commander of the offending Soldier, who then takes the matter up to the local Special Court-Martial Convening Authority (SCMCA). Article 139 authorizes the SCMCA to investigate allegations of wrongful taking or willful damage of property by Soldiers in their command, and to direct finance to pay the victim directly from the Soldier's pay if appropriate. The key limitation in Article 139 claims is that any damage or loss of property must be "willfully damaged" or "wrongfully taken" by the Soldier. Mere negligence is not enough.

An Article 139 claim is initiated by the claimant within 90 days from the incident. Claimant is required to submit a signed written letter or statement detailing the alleged incident involving one or more specific Soldiers that seeks a definite sum in U.S. dollars. The letter or statement can be submitted either directly to the Soldier's commander or through the Claims Section, Legal Assistance Division, Office of the Staff Judge Advocate.

Once the claim has been received, an investigating officer will be appointed and an investigation completed within 10 days of receipt of the claim. A legal review of the investigation and its recommendations are conducted and then forwarded to the SCMCA for final approval or disapproval. If a Soldier is found liable, the SCMCA can direct the Finance office to deduct an approved amount from the pay of the Soldier and pay it directly to the claimant.

Please contact your Claims Assistance Office at 263-4698 with any questions or for more information.

Charitable Contributions

If you have made or are planning to make contributions to a qualified charitable organization, here are some helpful tax tips to maximize your contributions:

1. A deductible charitable contribution must be made to a legally qualified organization.
2. You can generally deduct your cash contributions and the fair market value (FMV) of most property you donate, such as clothing, shoes, household appliances, cars, or boats.
3. If your contribution entitles you to receive merchandise, goods, or services in return – such as admission to a charity banquet or sporting event – you can deduct only the difference between what you receive and the FMV of the donation. If you were given two opera tickets priced at \$50 for your contributed television with a FMV of \$400, you are limited to a \$300 contribution.
4. You must be certain to maintain records of any contribution, regardless of the amount. For any contribution made in cash, you must keep the cancelled check, credit card statement, or receipt.

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AND WOMEN**

If you have any questions, comments, or suggestions, please contact the Legal Assistance Office at 263-4698.



Contributions continued...

- 5. Only contributions made during the tax year are deductible for that year.
- 6. Include all credit card charges and all payments by check in the year they are given to the charity, even if you do not pay the credit card bill or a bank debit until the following year.

- 7. For any cash or property contribution of \$250 or more, you must have written acknowledgment from the organization to substantiate your donation.
- 8. An appraisal generally must be obtained if you claim a deduction for a contribution of noncash property worth more than \$5,000.

Car Accident Claims

If you are involved in a car accident with a US government vehicle in which the driver of the government vehicle was responsible for the accident or who caused any damage to your vehicle, you can file a claim for the repair. Before you can file a claim, certain documents are required.

First, you will need to download and print out the Standard Form (SF) 95. This is the foundation for filing a claim and will include your basic information. It, along with all other publicly available government forms, can be found by searching on Google, Yahoo, or any search engine online.

Next, you will need to get a repair estimate from an automotive shop, photographs taken by you (or the MPs) of the damage to your vehicle that include your license plate number, and a statement from you explaining how the accident happened. Also required is a copy of the MP report, so if you gave a statement to the MPs explaining how the accident occurred, a sec-

ond statement is not required.

You must also provide copies of your military vehicle registration, vehicle title, Japanese vehicle registration, and copies of any JCI and private insurance policies for the vehicle. If you bought the vehicle recently, particularly from someone else stationed at Camp Zama, you will also need to include a bill of sale. Otherwise, include the purchase month/year and price of the damaged vehicle.

There are some important limitations to remember, however. If you are a victim of a hit-and-run accident that occurred on post, you will likely be unable to be compensated by a claim unless it can be sufficiently ascertained that a US government vehicle caused the damage. If a vehicle is vandalized while parked on-post, the owner may be able to either file a personal claim or an Article 139 claim, depending on whichever is appropriate under the circumstances.

Please contact personnel at the Claims Office at 263-4137 for more information.