

# Police team up to hone skills, tactics

## German-American law enforcement partnership

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Shots fired from a weapon at close range. An unexpected blow from an assailant. The need for backup from host nation law enforcement partners in a critical, emergency situation.

These were all situations addressed during three days of intense, joint German and American police training at Wiesbaden Army Airfield and the Hessen State Police Academy March 14-16.

“The purpose of the training was to form an alliance with our host nation partners to simulate realistic scenarios,” said Staff Sgt. Thomas Kullberg with the U.S. Army Garrison Wiesbaden’s Directorate of Emergency Services. “We need to have confidence in our equipment and our gear and it’s very important that we work together for a joint response. It also introduces realistic training to our Soldiers.”

“I believe the training we (will face) over the coming years can only be accomplished by working together,” said Eckhard “Ekco” Niebergall, Hessen Polizei senior training instructor

The first day of instruction got underway with a seminar session and several hours of realistic force-on-force combat training in the Tony Bass Fitness.



Photo by Chrystal Smith

Staff Sgt. Khary Paschel, 18th Military Police Brigade, strikes the bag held by Bernd Schneble, Hessen Polizei, during drills designed to get the law enforcers comfortable with striking techniques.

“We don’t talk about fighting, we really do it,” said Niebergall, who said frequent practical training increases the odds of having favorable outcomes in close combatant situations. “We simulate fighting and close combat to be as realistic as possible ... so they get more confidence. And it’s more likely that they win.”

During training at the Hessen State Police Academy indoor training facility in Wiesbaden-Dotzheim, the U.S. and host nation police officers found themselves having to react instantly during life and death situations in the Simulation Development Instructor Course.

Kullberg, who was one of several U.S. Military Police officers undergoing

the extensive instructor training course, said he will take what he has learned back to his unit to share with his fellow MPs. “Now that the course is done, I can go back and train my Soldiers.”

Having the opportunity to learn tactics at the “multi echelon training arena” where German police officers hone their skills was a rewarding experience, he said. “I encourage all leaders to conduct this kind of training — to train as they fight.”

While USAG Wiesbaden MPs and their German counterparts have enjoyed “longstanding cooperation,” it’s vital that the law enforcement personnel “focus on realistic scenarios,” Kullberg said, pointing to the recent Frankfurt Airport shooting of U.S. Airmen where host nation security forces responded immediately and decisively to subdue and apprehend the suspect.

“We have an excellent working relationship with all of the precincts that cover our community,” said Kullberg. “We’re going to continue to build on that relationship.”

Joint patrols in U.S. housing areas and close coordination with host nation first responders are all part of providing for the well-being of local residents.

Ultimately, Kullberg said, the training provides law enforcement personnel with the skills and confidence to ensure the safety and security of those living in USAG Wiesbaden. “We’re doing everything in our power to make law enforcement capable to best serve the community.”

## Know the rules for state domicile for tax purposes

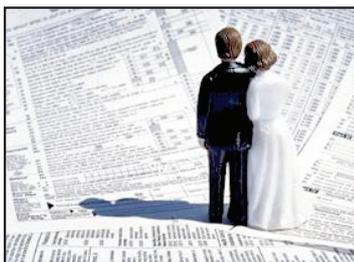
# Understanding the Military Spouses Residency Relief Act

In 2009 President Obama amended the Servicemembers Civil Relief Act to include service members’ spouses under its shield regarding domicile for tax purposes.

This is known as the Military Spouses Residency Relief Act. It provides that a state cannot tax income earned in that state by a military spouse if the military spouse and Soldier have an established domicile outside the state and are only present in the state solely due to the Soldier being assigned there.

Here is an example of how the MSRRA assists the spouse.

A Soldier assigned to Fort Hood, Texas, marries, and the spouse lives in and establishes domicile in Texas. In this case



both may retain Texas domicile when they later make a permanent change of station move to Virginia. Neither would be subject to Virginia’s state income tax while there on military orders.

Likewise, if the couple met and married in Virginia, the military Texan would be exempt from Virginia state income tax under the SCRA, but the

spouse would not be able to use the MSRRA to avoid Virginia state tax because the physical presence and intent tests were not met.

Physical presence in a state and demonstrating the intent to remain or return are essential in establishing domicile.

Although this is a great benefit for spouses, there are some misconceptions.

First, the MSRRA does not allow a spouse to pick and choose a domicile in any state. He or she must establish a domicile; they still must establish residency. Domicile means the spouse must physically live there, have an intent to remain

there permanently and maintain necessary contacts with the state to demonstrate that intent.

MSRRA does not allow the spouse to take or assume the military member’s domicile upon marriage.

Also the spouse cannot recapture an abandoned domicile under the MSRRA without physically returning to the state and reestablishing necessary contacts with the state.

Taxpayers should be aware that each state has different tax regulations and filing requirements. Before a spouse attempts to change his or her state of residency he or she should first contact the state taxation board.

Also Soldiers should know that filling out a DD Form 2058

— State of Legal Residence Certificate — by itself will not legally change a Soldier’s state of legal residence. This form is used by the Defense Finance and Accounting Service to determine state income tax withholding for military pay.

For assistance with tax issues visit the Wiesbaden Tax Center at in the Tony Bass Center, Building 1043, Room 207.

The Tax Center policy is drop-off only. Appointments are only used to clarify any questions before paperwork is dropped off.

The center is open Monday to Friday from 9 a.m. to 5 p.m. including lunch. It is closed Thursday from 9 a.m. to 1 p.m. Call mil 337-4755.