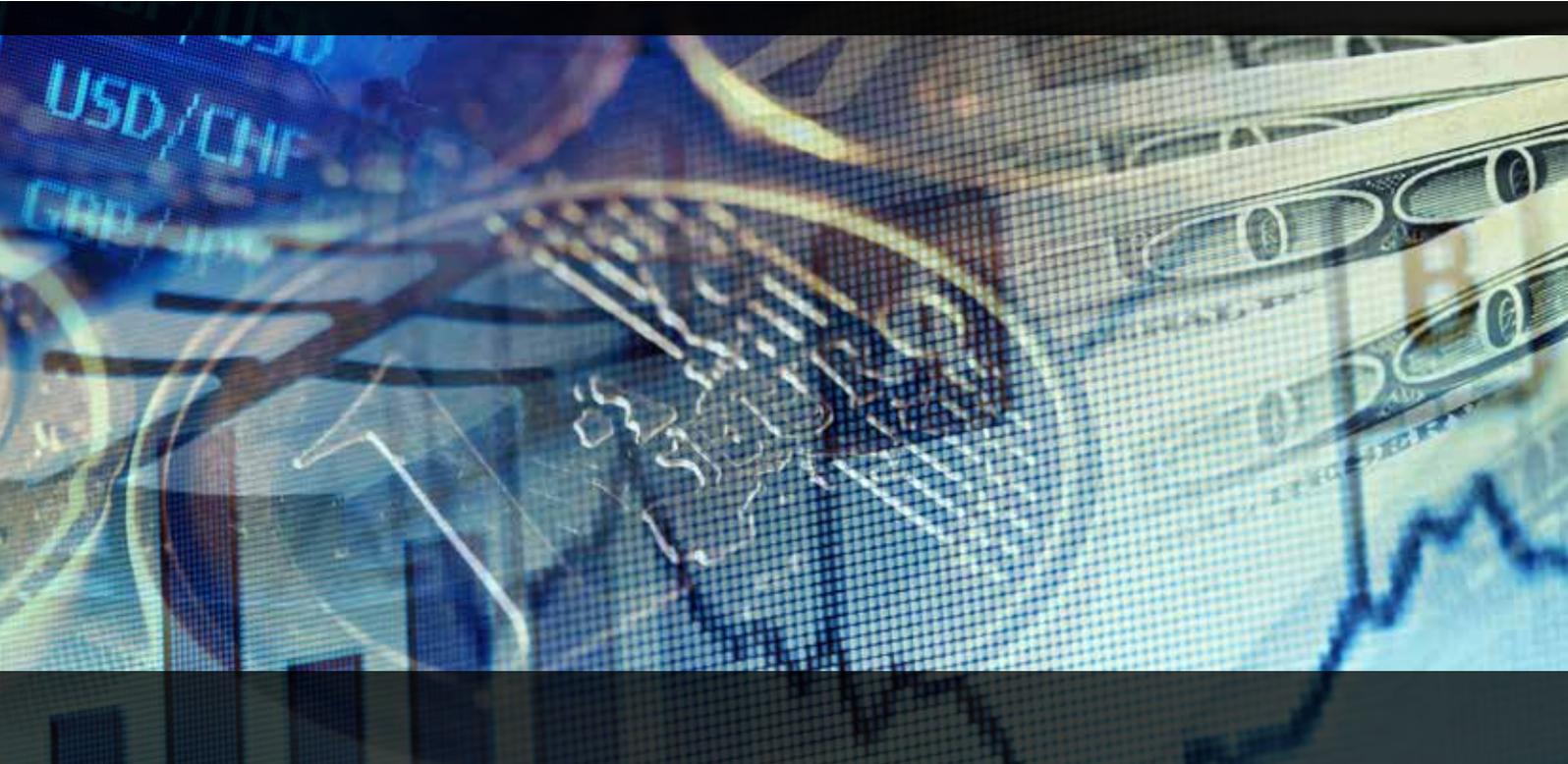


# TAX RELIEF OFFICE



**Financial Management Division**  
Directorate, Family and MWR  
U.S. Army Garrison - Italy

***Information On Tax Exemption***



The Tax Relief Office

# AUTOMATIC PAYMENT PROGRAM

## TIME IS MONEY

Why stand in line to pay your bill?  
Never worry about paying late fees.  
Even when you are on leave or deployed!  
Sign up for automatic payments at Tax Relief.  
Pay with your credit or debit card.

DISCOVER

VISA



Sign up at the  
Tax Relief Office



[www.italy.armyMWR.com](http://www.italy.armyMWR.com)



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## MISSION STATEMENT

The Tax Relief Office (TRO) is here to provide quality information, which will allow personnel assigned in Italy to make informative decisions when using Italian utilities or purchasing tax exempt household items.

## TAX RELIEF ELIGIBILITY

Our facilities are established for active duty (AD) U.S. military personnel, AD reserve personnel, authorized U.S. civilian employees, and their Families. We regret that non-command sponsored retirees and ALL personnel stationed outside of Italy are not eligible for our programs.

## TRO OFFICE INFORMATION

- Location:** Caserma Ederle, Building 367 *(in front of the high school)*
- Phone:** 0444-71-7080/8663/8060/8061 (CIV)  
634-7080/8663/8060/8061 (DSN)
- Hours:** Monday - Friday, 11 a.m. – 4:30 p.m. *(continuous)*
- E-Mail:** [usarmy.usag-italy.imcom-europe.list.fmwr-vmc-tax-relief@mail.mil](mailto:usarmy.usag-italy.imcom-europe.list.fmwr-vmc-tax-relief@mail.mil)
- Website:** [www.italy.armyMWR.com](http://www.italy.armyMWR.com)

# UTILITY TAX EXEMPTION PROGRAM

## **Program Concept**

- The Italian government imposes many taxes on natural (methane) gas to include national, regional, provincial, and communal excise taxes. These taxes can range from approximately 32-48% of an Italian gas bill. Customers that join the Utility Tax Exemption Program (UTEP) are exempt from these taxes.
- Membership in UTEP requires a \$232.00 annual service charge that will be assessed on a quarterly basis (\$58.00 per quarter).
- The current cost per cubic meter break-even point is approximately 480 cubic meters per calendar year.

## INSTALLMENT BILLING (BNL & Global CU)

TRO offers payments through installment billing, bank debit through Banca Nazionale del Lavoro (BNL) and Global Credit Union. Installment billing is advantageous in that it will pay your bill on time each month (if you owe), thus avoiding a missed payment and incurring a \$10 late fee.

## STEPS TO JOIN UTEP

1. TRO requires the following information prior to the signing of the application:
  - Lease / Rental Agreement, Dati Catastali or Atto Notarile
  - Serial Number, meter reading and PDR
  - Disdetta from owner or previous tenant
  - Utility company name
  - Power of attorney for individuals who are not the "SPONSOR" and are initiating an account in the sponsor's name
  - Picture of meter
2. Complete the UTEP application and sign the agreement
3. Deliver documents to utility company with housing appointment
4. Tax-Free service starts only after the contract has been changed to "US ARMY GARRISON ITALY"

*You may receive one or more bills with taxes on it if changing a current contract.*

### **Please Note**

*The average annual usage a customer pays is \$1100 - \$1700 per year to heat their residence. This is based on square meters of the house, personal heat settings and hours of the day your gas is on.*

# EXAMPLES OF COMMON ITALIAN METERS

## GAS METER



## ELECTRIC METER



# HOW THE BILL WORKS FOR AIM

## AIM CUSTOMERS NOTICE

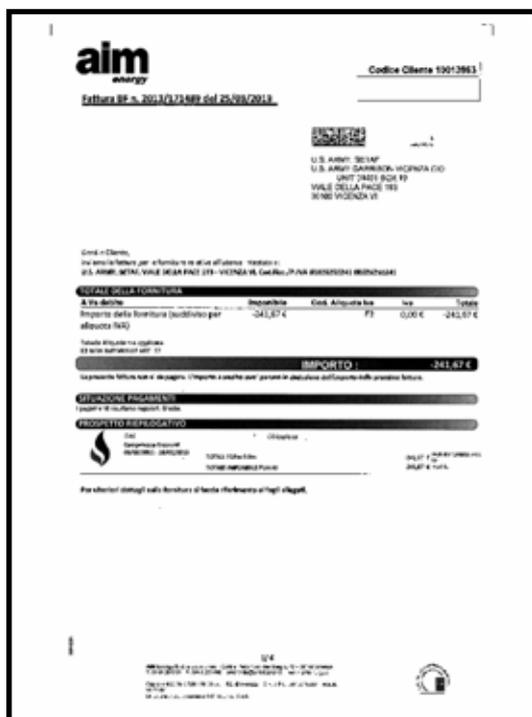
<b>A</b>	<b>B</b>	<b>C</b>
AIM Company	We Accept	You Receive
<b>BILLING CYCLE</b>	<b>READING</b>	<b>STATEMENT</b>
Jan - Feb	Feb	May or Jun
Mar - Apr	Apr	Jul or Aug
May - Jun	Jun	Sept or Oct
Jul - Aug	Aug	Nov or Dec
Sept - Oct	Oct	Jan or Feb
Nov - Dec	Dec	Mar of Apr

**A** - This is the billing cycle for AIM Gas bills.

**B** - These are the only dates we will accept gas readings sent to our TRO e-mail.

**C** - TRO will send you the statement with the amount to pay in dollars.

## EXAMPLES OF AIM BILLS





# AIM METER READING Q&A

- 1. Why am I being asked to read my meter? I never had to before.**

The gas company has changed their operating system and now they only give us the opportunity to send readings.
- 2. Why are we doing our own readings?**

By taking your own readings, it helps us to give you actual bills every billing cycle, instead of having bills based on estimated usage.
- 3. Are you obligated to send a reading? (Not unless you PCS or ETS)**

No, you are not obligated, but if you know that you are leaving soon you may avoid large estimated bills by sending us your reading.
- 4. Why are we asking for a picture?**

A photo ensures that the reading and the serial number are correct and that we are not sending inaccurate information to the gas company.  
*Note: if a photo is not possible for you to send, please reply back to the email with your gas serial number and reading.*
- 5. What if I'm not in Vicenza at the moment? What can I do?**

Don't worry, you can send us the reading on the next billing cycle. It's best to provide the reading so you get an actual billing rather than an estimate, especially in winter when usage is high.
- 6. If I'm moving in the next month and a half, do I need to send my reading?**

No, do not send us your reading. After the final inspection with housing you will need to come to our office with the housing documentation and a final reading to close the account.
- 7. If I just started, do I still need to send my reading?**

No, but you should bring your reading to the TRO for an estimate as it can take 3-6 months for the first bill. This avoids unintentional excessive usage prior to getting the first bill.
- 8. Do I need to bring the a picture of the gas reading to TRO?**

No, please reply back to the TRO email. You are also welcomed to come to the TRO to do an estimate.
- 9. How often should I provide the gas reading?**

Please see the schedule on the previous page.

# PAYMENT

## HOW BILLING WORKS

You will receive your first bill within 6-8 months. Gas companies take readings two times a year if the meter is accessible. To avoid "Estimated" bills which reflect previous tenant consumption, UTEP sends an email every two months requesting to send us a picture of your gas meter which we send to the gas company. Gas companies will accept readings only during specific dates of a billing cycle.

If you receive more than three statements that read "Estimate" please come to our office with an actual reading and we will be able to tell you if your consumption is more or less than your estimated bill.

Sometimes estimates are short of your actual usage meaning you initially pay less than you owe, but this shortfall is always made up further down the line and can result in huge lump sum bills when you come to close your account.

UTEP receives the bills from the gas company and pays by the deadline date. The following month the customer receives a statement with the amount due of the bill that UTEP paid to the gas company.

### **You will receive:**

- Winter Bills (March through July)
- Summer Bills (September through December)

## INSTALLMENT BILLING

TRO offers payments through installment billing. This can be done through bank debit with Banca Nazionale del Lavoro (BNL) and Global Credit Union. Installment billing is advantageous in that it will pay your bill on time each month (if you owe), thus avoiding a missed payment and incurring a \$10 late fee.

If you would like a copy of your Italian bill and/or transaction history you may request it through our TRO email (listed in "TRO Office Information, pg. 1). You are also welcome to come in to make a request on our Bill Request Sheet.

Current  
**Total Amount Due**

# EXAMPLE OF THE TRO INTERNAL STATEMENT

Europe Region MWR Single Fund  
Financial Management Division  
Unit 31401 Box 19  
APO AE 09630

**COM**

Account # \_\_\_\_\_ Statement Date: 5/1/2013  
Due Date: 5/31/2013

**Get 2% cash back when you pay your UTEP bills with Army MWR MasterCard. Pick up an application at the Tax Relief Office or apply online at ChaseMilitary.com/Army**

Account # \_\_\_\_\_ Statement Date: 5/1/2013  
Due Date: 5/31/2013

Starting Balance (\$545.40)

Date	Description	Charges	Payments/Credits
4/12/2013	AIM Gas 5/6/2013 Actual	\$752.24	
5/1/2013	Quarterly Service Fees for 1 April to 30 June 2013	\$58.00	
4/9/2013	TRO Payment		(\$864.78)
Thank you for your payment		Ending Balance	(\$599.94)

**Summary**

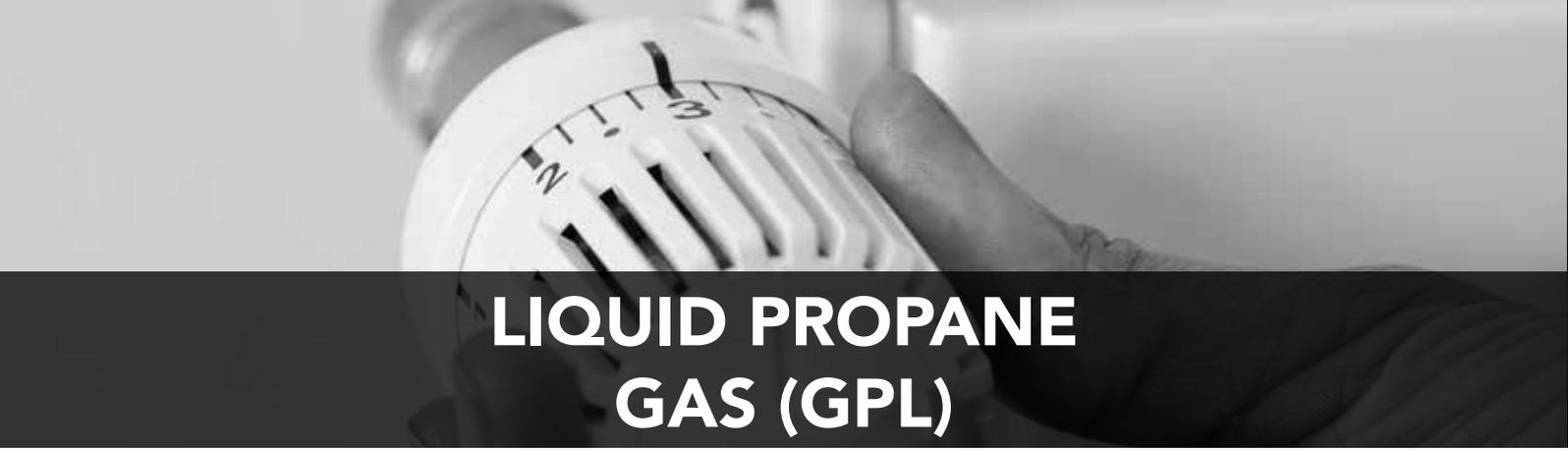
Starting Balance:	(\$545.40)
Total Charges:	\$810.24
Total Credits:	(\$864.78)
<b>Amount Due:</b>	<b>\$ 0.00</b>

**Note: ( ) means a Credit to your accounts balance**  
Payment may be made at the Tax Relief Office or the Tax Relief Office drop box. The Amount Due must be paid in full by Due Date: 5/31/2013 or a \$ 10.00 late fee will be applied.  
Inquiries may be made at the Vicenza Tax Relief Office, Hours Mon-Fri 11:00-1630, phone numbers 634-7080/7905, Email usarmy.vicenza.imcom-europe.mbx.tax-

**Get 2% cash back when you pay your UTEP bills with Army MWR MasterCard. Pick up an application at the Tax Relief Office or apply online at ChaseMilitary.com/Army**

- We send your statement by email and a hard copy to your CMR box. In order to save paper we have an option to send you only your statement by email. Please let us know if you would like to choose that option.
- The TRO has a drop box located at the entrance for check payments. The drop box is checked every morning and processed the same day.
- The TRO will also accept credit card payments via email. However, when using this method we recommend using duty or ".mil" email as the contents of the message can be encrypted to avoid unnecessarily exposing credit card info. An email copy of your receipt is forwarded.





## LIQUID PROPANE GAS (GPL)

Contractors do not perform deliveries on Saturday, Sunday and/or Italian holidays. It is very important to monitor your GPL level during the winter months when consumption is higher. GPL tanks are equipped with a gauge and we recommend placing your order when the reading is at 25%. Keep in mind that 25% will last you around 3 winter days, based on square meters of the house personal heat settings and hours of the day your gas is on.

- There is a Service Fee of \$25 per order. The cost of GPL without taxes is approximately €1.10 - €1.30 per liter.
- Average delivery time is 5-7 working days after the order is placed.



# TAX RELIEF OFFICE FAQ's

**Q. What exchange rate will be used to convert my bill?**

**A.** TRO uses a fixed monthly rate that is established by the DFAS on the first of every month. This is a normal accounting procedure and it could affect the utility bill positively or negatively depending on the strength of the Dollar (\$) against the Euro (€).

**Q. When does the tax relief take affect?**

**A.** Each utility company has different processes and procedures for the conversion of contracts. Most take affect immediately when the Tax Relief Office documents are delivered by the customer to the servicing company.

**Q. Who bills me and where is the bill sent?**

**A.** The TRO receives the utility bill, pays it for the member and then sends a "Statement of Account" in dollars to the member's CMR.

**Q. How do I know I'm saving money through UTEP?**

**A.** Unfortunately, utility companies can't print the taxes on the invoice. If the company prints the tax on the bills, the tax has to be paid. During summer billing cycles there is a good possibility that your service fees will be equal to if not be greater than the utility companies invoice. When you receive your utility bill you could easily compare it with an Italian neighbor's bill to be pleasantly surprised.

**Q. I haven't received a bill for a few months and I'm going to clear. How do I close the gas and leave without debt?**

**A.** Immediately bring meter readings to the TRO so we can estimate your usage. Notify the TRO two weeks before leaving your property. The customer must bring in the "Termination Letter" from housing with the meter readings written on it. The TRO will calculate an estimate that the customer must pay in cash, credit card or bank money order to clear.



# WHAT ABOUT MY UTILITIES WHILE I'M DEPLOYED?

## **FAQ. Should I shut off my utilities?**

This is a difficult decision, with two answers (listed below).

### **Answer #1:**

Turn off utilities completely but do not close your utility contracts.

- **Benefits**

You are assured that the no consumption will occur, thus paying only fixed fees to the utility company.

- **Drawbacks**

If, during the winter, there is an extended period of below freezing temperatures, the water pipes could freeze and burst. However real this situation is, remember that if you leave your water and electricity on and your thermostat on, the only pipes with water movement are for the heating system. If the pipes for the shower, sinks or toilets are on the external parts of the building these pipes may still freeze.

### **Answer #2:**

Do not turn off the utilities; leave them on while you're deployed.

- **Benefits**

You ensure that the landlord's residence stays warm as you leave electricity and gas on so the heating system can work.

- **Drawbacks**

You will be billed consumption on a residence you are not living in thus paying for utilities that you are not receiving the benefit of using. The heating system must be warm enough to heat the walls of the residence where the water pipes are. If you do not have the knowledge of where the water pipes run or you do not heat the room in which these pipes are located, the pipes may still freeze and burst during below freezing winter temperatures.



# CLEARING THE TAX RELIEF OFFICE BEFORE YOU PCS

## Documents Required:

- Orders
- Housing Termination Letter Completed (with meter readings)
- Forwarding Address
- Cash, Credit Card or Bank Money Order
- Personal bank account number and Bank name /address for Electronic FundsTransfer (EFT) or refund
- Email Address
- Payment in Full (in Dollars)

## Steps to Clearing:

1. Notify the TRO two weeks in advance of your leaving the residence. Bring in meter readings so that the TRO can prepare an estimate for you so you can have an idea of how much the closing estimate will be. By providing meter readings you can prepare for the payment you will have to make to clear the office.
2. Once the Housing Contract Termination Letter is filled out and signed by housing inspection, the landlord, and you; bring the letter to the TRO. This is the only form the TRO will accept for your meter readings.
3. Once you have delivered the Housing Termination Letter the TRO will prepare a "Clearing Estimate" for the time in which an Italian Bill has not been received (this has no bearing on when you last paid a bill.) The final bill will be received by TRO from your servicing company within 2-6 months.
4. The "Clearing Estimate" must be paid in cash, credit card or bank money order at the Tax Relief Office in order to clear (no exceptions). This amount will remain on account with TRO until the final bill is received. Once the final bill is received, the TRO will match your credit to the bill and forward your final receipt and any credit to the forwarding address or to the bank (using the information that you have provided). We will email the final statement to email you provided when clearing.

# ITALIAN UTILITY BILL WORDS WITH ENGLISH DEFINITIONS

## **Presunta (Bill Estimate)**

This is a bill that estimates usage. It is often followed by a reconciliation bill based on actual consumption.

## **Deposito Cauzionale (Deposit)**

This is the deposit that utility companies may require for the stipulation of a contract. Deposits may vary depending on the company.

## **Codice Fiscale (Italian Tax ID Number)**

Equivalent to a SSN.

## **Codice Cliente/Codice Utente (Client Code)**

This code identifies an individual's contract.

## **Consumo (Consumption)**

This is the measured units of consumption. Methane and water are measured in cubic meters; HHO and GPL are measured in liters.

## **Fattura (Billing Invoice)**

The invoice that businesses release upon purchase or billing of a product. Regarding tax exempt purchase the invoice is mailed directly to the TRO.

## **Imponibile (Taxable Amount)**

This is the amount of a purchase or product prior to the Value Added Tax (VAT) being added.

## **Accisa (Communal Tax)**

Gas tax assessed by the local city authorities or commune which you are exempt from.

## **Imposta Regionale (Regional Tax)**

Tax assessed by the regional financial authorities.

## **Lettura (Reading)**

This is the current meter reading for a utility. Mandatory for starting UTEP.

## **Lettura Precedente (Previous Meter Reading)**

This is the oldest meter reading on your utility bill.

## **Matricola Contatore (Counter Serial Number)**

This is the serial number on any utility meter. It is mandatory to have the "matricola contatore" when signing up for UTEP.

## **Quota Fissa (Fixed Fee)**

This is the fee that companies charge on a monthly basis for service or rental. U.S. Forces are not exempt.

## **Ultima Lettura (Last Reading)**

Most recent/current meter reading.

## ITALIAN TAX FREE PURCHASE WORDS WITH ENGLISH DEFINITIONS

### **Esenzione IVA**

Tax Exemption

### **Deposito Cauzionale (Deposit)**

Deposits may be made but it may be no more than 20% of the total tax-free amount.

### **Assegno Circolare (Cashier Check)**

This is a method of payment that is required by the Tax Relief Office for payments made on tax exempt household items. Checks may be obtained at BNL Bank (no cost) or Community Bank (cost \$1).

### **Indirizzo**

Address

### **Preventivo (Estimate)**

Is obligatory for all tax exempt purchases and must have the information noted on Tax Free Purchase section.

### **Imposta sul Valore Aggiunto or IVA (Italian Tax on all consumer goods)**

To calculate the amount an item will cost without tax (IVA) use the following formula: Gross cost ÷ 1.22 = Cost without IVA. Note: Do not subtract a straight 22% it is not accurate for tax exempt purchases.

### **Mobili**

Furniture

### **Trasporto**

Transportation or delivery.

### **Manodopera**

Labor

### **Installazione**

Installation

### **Custodire**

Save Items or Preserved

### **Ordinare**

Order

### **Sconto**

Discount

### **Timbro**

Stamp



# TAX FREE (IVA) PURCHASES STEP-BY-STEP

1. Obtain a Preventivo (estimate) from the vendor. The preventivo must have the following information written on it:
  - A) Date of the preventivo.
  - B) The amount of the purchase with and without IVA.
  - C) The business address important (note: the company that you purchase from is not obligated to participate).
    - Items less than €150.
    - No transportation and/or labor can be included in the preventivo.
    - The Tax Relief Office will accept requests for businesses in the Veneto and Tuscany regions. The preventivo has to be the original copy. We cannot accept faxes or emails.
    - IKEA estimates must be stamped with the Padova address.
2. Once you have the preventivo from the store, come to TRO so we can check what you are buying and also check if the store did the math correctly. You can then obtain a Cashier's Check (Assegno Circolare) at BNL (no cost) or at Community Bank (\$1).
3. Bring the preventivo, assegno circolare and a \$10 fee to the TRO.
4. At this time the customer presents their U.S. I.D. card and pays the TRO service fee. Note: residents of Italy may not apply. Person must be stationed in USAG ITALY or assigned to Supported Command.
5. The application, preventivo and assegno circolare will be placed in a sealed envelope which the customer will take to the business.
6. At this time the customer will receive the items or have them delivered to their temporary residence.

## **The following items may be purchased:**

Electronics, clothing, outdoor items, appliances, furniture, tools, bicycles, firearms (with required authorization), scooters (up to 50c), etc. If you are unsure about an item's eligibility please ask. Remember, the item must be able to leave Italy.

## **The following items are restricted:**

Medical and vet services and equipment expenses, all personal services (moving, hotel, car rental, airline tickets, lawyer fees, etc), consumable items, transportation or delivery, perishable items, plants, soil, seeds, fertilizers, candles, water softener salt, prescription lenses, land, houses or apartments, construction materials, animal medication, surgery, food, vaccines, etc.



# TAX FREE PURCHASES LETTER FOR VENDORS

Spett.le Commerciante,

I dipendenti della Base Militare Americana della Caserma Ederle hanno a loro disposizione un metodo per fare acquisti che li consente l'esenzione IVA. Questo metodo consiste nel fare una richiesta all'ufficio finanziario U.S. Army Garrison Italy affinché la merce in questione venga acquistata dalla base Caserma Ederle e non direttamente dal soggetto privato. In questo modo, tutti gli acquisti effettuati saranno ai sensi dell'art. 72 del DPR 633/72, esenti da IVA.

**Prima di fare la richiesta per l'esenzione, il cliente dovrà ottenere dal commerciante un preventivo su carta intestata della merce in questione, specificando l'imponibile e l'ammontare dell'IVA. La mano d'opera, il trasporto e l'installazione sono considerati dei "Servizi Personali" e non sono esenti dalle tasse. Questi articoli non possono essere elencati sul preventivo.**

Per ogni acquisto effettuato tramite questo sistema, vi sarà consegnata una lettera da questo ufficio nella quale vengono spiegati i motivi dell'esenzione e un modulo di colore rosa riportante le generalità della persona che intende effettuare l'acquisto. Questi documenti sono gli unici che autorizzano l'esenzione per conto della base Caserma Ederle. Per ragioni amministrative, i pagamenti per questi acquisti saranno tutti effettuati anticipatamente tramite assegno circolare bancario. Inoltre, per motivi di legge, specifichiamo che tutti gli acquisti sono solamente riferiti a beni destinati all'uso privato per un valore minimo di €150,00.

Apprezziamo la Vostra collaborazione nell'accettare questi documenti come prova che gli acquisti sono a carico dell'ente militare americano e esenti dall'IVA.



# TAX FREE VEHICLE REPAIR LETTER FOR VENDORS

## PER LE OFFICINE MECCANICHE ITALIANE

OGGETTO: Esenzione IVA per la Riparazione di Autovetture Targate "AFI"  
(Incluso Riparazioni e Materiali)

Con la presente vi comunichiamo che i costi dei materiali utilizzati per le riparazioni delle autovetture targate "AFI" (e quelle con copritarghe italiane, se fornite di certificazione di registrazione "AFI"), sono completamente esenti da IVA in base a quanto previsto dall'Art. 9, punto 9, del D.P.R. 633 del 26 ottobre 1972.

E' sufficiente allegare alla fattura una fotocopia del documento  
**"Registrazione e Titolo di Proprieta' Militare Veicoli a Motore"**  
**Military Registration and Certificate of Title of Motor Vehicle.**

Ringraziando per la collaborazione, con l'occasione porgiamo distinti saluti. Per chiarimenti in merito contattare:

**Sig.ra Luana Carrara**

**Manager, Tax Relief Office**

**Tel. 0444-71-8060/7080 Fax 0444-71-8738**

[usarmy.usag-italy.imcom-europe.list.fmwr-vmc-tax-relief@mail.mil](mailto:usarmy.usag-italy.imcom-europe.list.fmwr-vmc-tax-relief@mail.mil)

# ESEMPIO DEL FORMATO DI REGISTRAZIONE

MILITARY REGISTRATION AND CERTIFICATE OF	REGISTRATION NUMBER NUMERO DI REGISTRAZIONE
TITLE OF MOTOR VEHICLE (Not Transferable)	AFI-
REGISTRAZIONE E TITOLO DI PROPRIETA MILITARE	Date of Registration:      Expiration:
VEICOLI A MOTORE (Non Trasferibile)	

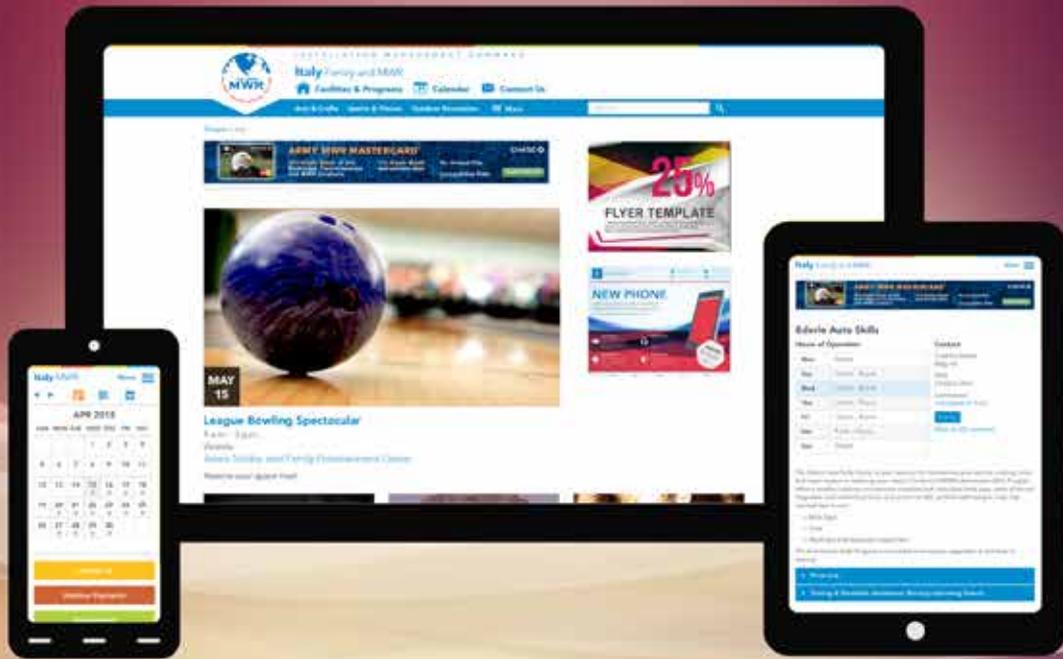
Original will be given to the owner of the vehicle. When completely filled out and signed by the owner and issuing officer, this certificate may be used as evidence of ownership. After signature of the U.S. Port of Debarkation Officer, this certificate should be surrendered, if required, upon application for registration and/or title in state of residence in the United States. All liens or encumbrances against the vehicle must be shown.

L'originale sara' consegnato al proprietario del veicolo. Quando sara` completamente riempito e firmato dal proprietario e dall'ufficiale Emittente, questo certificate potra' essere usato quale testimonianza, di proprieta'. Dopo la firma dell'Ufficiale del Porto di Sbarco, questo certificate dovra' essere consegnato, se richiesto, per la domanda della registrazione e/oppure come titolo di proprieta' nello stato in cui si risiedera'. Tutti i mutui ed ipoteche sul veicolo dovranno essere indicate.

## FOR USE BY MILITARY AND CIVILIAN PERSONEL PER USO DEL PERSONALE MILITARE E CIVILE

MAKE MARCA	YEAR (as given by manufacturer) ANNO (quello data del fabbricante)	SERIES OR MODEL (letter or No.) SERIE O MODELLO (lettere a N.)
NEW            USED NUOVO        USATO	KIND OF BODY TIPO DI CARROZZERIA	COLOR COLORE
SERIAL NUMBER NUMERO DEL TELAIO	ENGINE NUMBER NUMERO DEL MOTORE	HORSEPOWER CAVALLIVAPORE
NUMBER OF CYLINDERS NUMERO DEL CILINDRI	WEIGHT (shipping) PESO (di spedizione)	
Port of Entry Value in EURO	Date of Entry	Method of Entry Ship's Name
NEW/INVOICE		





### MAPS & FACILITY INFO

- Find maps of Ederle, Del Din and Villaggio
- Find facility hours, phone numbers and contact info
- Email facilities for information or to ask a question



### EVENTS & CALENDARS

- Find an average of 200 events listed each month
- Find classes, trips and events
- Sort the calendar to search for categories of events you're interest in



### SO MUCH MORE

- Get the latest news and updates
- Get menus and special promotions
- Enjoy a website that's optimized for your computer, phone or tablet

**Family and MWR has all the info you need and it's only a click away!**



**[www.italy.armyMWR.com](http://www.italy.armyMWR.com)**



Like us on **Facebook** at **Vicenza Family and MWR** and you'll have access to the latest information, updates and more on your news feed!



## TAX RELIEF OFFICE LOCATION

Caserma Ederle, Building 367 *(across from the DoDDS high school)*

## CONTACT INFORMATION

Phone: DSN (314) 634-7080 | +39 0444-71-7080

E-Mail: [usarmy.usag-italy.imcom-europe.list.fmwr-vmc-tax-relief@mail.mil](mailto:usarmy.usag-italy.imcom-europe.list.fmwr-vmc-tax-relief@mail.mil)

Web: [www.italy.armyMWR.com](http://www.italy.armyMWR.com)

## HOURS OF OPERATION

Monday - Friday, 11 a.m. – 4:30 p.m. *(continuous)*

