



# Military Finishing and Filing the Return





# About Military Finishing and Filing the Return

- Additional resources listed in L&LT “References” tab
- Review all tips and cautions in the lesson
- Read all examples and sample interviews
- We will review answers to each exercise



## Objectives – Military Finishing and Filing the Return

- Identify the special tax filing concerns of members of the Armed Forces
- Describe the extensions to file that are available for members of the Armed Forces
- Determine the effect on taxes of being in a combat zone
- Identify the tax forgiveness provisions related to military or terrorist actions
- Time Required: 30 minutes

# Topics



- General Filing Guidelines
- Extensions
- Notification to the IRS of Combat Zone Service
- Options for Combat Zone Participants



# Key Terms

Definitions are always available in the L&LT online Glossary.

- Combat Zone
- Tax Forgiveness
- Tax Liability (or total tax bill)

# General Filing Guidelines

- Members of the Armed Forces should send their returns to the IRS service center for where they currently live.
- When is the due date for a typical service member's tax return?
  - Taxpayers living in the U.S. or Puerto Rico should file by the April due date
  - Refer to [Form 8822](#) for taxpayers who changed their mailing address during the year.

Form <b>8822</b> (Rev. February 2021) Department of the Treasury Internal Revenue Service	<b>Change of Address</b> (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) ▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return. ▶ Information about Form 8822 is available at <a href="http://www.irs.gov/form8822">www.irs.gov/form8822</a> .	OMB No. 1545-1163
<b>Part I</b> Complete This Part To Change Your Home Mailing Address		
Check <b>all</b> boxes this change affects:		
1 <input type="checkbox"/> Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.) ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here . . . . . ▶ <input type="checkbox"/>		
2 <input type="checkbox"/> Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.) ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.  ▶ Decedent's name <input type="text"/> ▶ Social security number <input type="text"/>		
3a Your name (first name, initial, and last name)	3b Your social security number	

# Extensions

- Taxpayers can request an automatic six-month extension of time to file a return three ways:
  - e-file Form 4868
  - Pay all or part of estimated income tax due using Direct Pay, Electronic Federal Tax Payment System (EFTPS), or a credit or debit card
- Form 4868 does **not** extend the due date for **paying** taxes.
- An automatic two-month extension is available to U.S. citizens and resident aliens living and working or on duty outside the U.S. and Puerto Rico on the due date of the return

Form <b>4868</b> Department of the Treasury Internal Revenue Service		<b>Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</b>		OMB No. 1545-0074
		For calendar year 2024, or other tax year beginning , 2024, and ending , 20		<b>2024</b>
<b>Part I Identification</b>			<b>Part II Individual Income Tax</b>	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2024 . . . \$	
Address (see instructions)			5 Total 2024 payments . . . . .	
City, town, or post office			6 <b>Balance due.</b> Subtract line 5 from line 4. See instructions . . . . .	
State			7 Amount you're paying (see instructions) .	
ZIP code			8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions . . . . . <input type="checkbox"/>	
2 Your social security number		3 Spouse's social security number		
		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>		



# Notification to the IRS of Combat Zone Service

- Locations can be found on [www.irs.gov](http://www.irs.gov) at [Combat Zones Approved for Tax Benefits](#)
- The IRS works with the Department of Defense to identify taxpayers who are serving in a combat zone
- Taxpayers qualifying for combat zone relief may also notify the IRS directly via e-mail: [combatzone@irs.gov](mailto:combatzone@irs.gov)
  - Provide name, stateside address, date of birth, date of deployment to combat zone, but **not** Social Security number
- These situations also count as time served in a combat zone:
  - Missing in action or prisoner of war status
  - Support personnel acting under the direction of the Armed Forces
  - Hospitalization as a result of an injury received in a combat zone





# Options for Combat Zone Participants

- Deadlines are automatically extended 180 days for filing, paying taxes, and other actions.
- Service members may apply for a deferral if their ability to pay has been affected by their military service
- Special tax-forgiveness provisions apply to individuals who die in service
- To claim tax forgiveness, the decedent's representative must file:
  - A tax return for each year, attaching Forms W-2 with all new returns
  - Form 1040X, Amended U.S. Individual Income Tax Return, for each income tax return that has already been filed



# Summary

- Members of the Armed Forces send their federal returns to the service center for where they currently live
- Most taxpayers who live in the U.S. or Puerto Rico should file by April 15, unless that date falls on a weekend or holiday
- Taxpayers notify IRS of new mailing address with Form 8822, Change of Address
- Review Lesson Refund or Amount of Tax Owed, for taxpayer options
- Extension rules vary, depending on if taxpayer lives in or outside of the U.S.
- Taxpayers notify IRS of combat zone service by email to [combatzone@irs.gov](mailto:combatzone@irs.gov)
- For service members in a combat zone or Qualified Hazardous Duty Area, deadlines for taking action with the IRS are automatically extended until 180 days from the time the individual leaves the combat zone/qualified area, plus number of days prior to tax deadline before qualifying service began
- Tax liability is forgiven if a service member dies as a result of service in a combat zone or from terrorist or military action outside the U.S.
- The tax forgiveness also applies to individuals who are U.S. employees at the time of their death, or who die from injuries incurred in a terrorist or military action regardless of where the action occurred