

A large, five-pointed yellow star with a white outline, positioned in the top left corner of the slide.A decorative graphic consisting of two curved, overlapping stripes, one red and one white, resembling the stripes of the American flag, located at the top of the slide.

Military Finishing and Filing the Return



About Military Finishing and Filing the Return

- Additional resources listed in L< “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

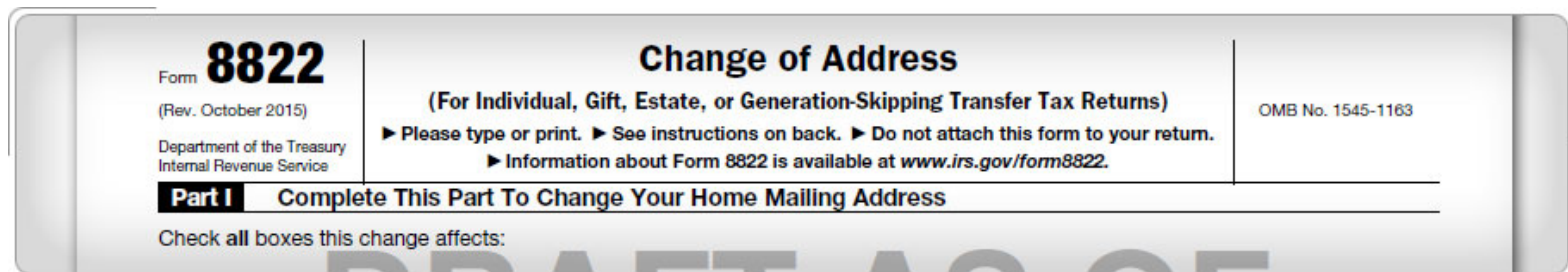
Key Terms

Definitions are always available in the L< 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 **8822**
(Rev. October 2015)
Department of the Treasury
Internal Revenue Service

Change of Address
(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 www.irs.gov/form8822.

OMB No. 1545-1163

Part I Complete This Part To Change Your Home Mailing Address

Check **all** boxes this change affects:

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 4868		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)		For calendar year 2021, or other tax year beginning _____, 2021, and ending _____, 20_____.		2021
Part I Identification		Part II Individual Income Tax		
1 Your name(s) (see instructions)		4 Estimate of total tax liability for 2021 . . . \$ _____		
Address (see instructions)		5 Total 2021 payments _____		
City, town, or post office		6 Balance due. 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"/>		
For Privacy Act and Paperwork Reduction Act Notice, see instructions later.		Cat. No. 13141W		Form 4868 (2021)

Notification to the IRS of Combat Zone Service

- Locations can be found on 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
 - 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
- 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