




Lesson Plan

Military Finishing and Filing the Return

Time Required: 30 minutes

Introduction	Objectives	Topics
<p>This lesson addresses special filing concerns of United States service members. The lesson covers how to determine where and when to file a federal tax return, who qualifies for a deadline extension, and who qualifies for special tax benefits.</p>	<p>Identify the special tax filing concerns of members of the Armed Forces.</p> <p>Describe the extensions to file that are available for members of the Armed Forces.</p> <p>Determine the effect on taxes of being in a combat zone.</p> <p>Identify the tax forgiveness provisions related to military or terrorist actions.</p>	<p></p> <p>General Filing Guidelines</p> <p>Extensions</p> <p>Notification to the IRS of Combat Zone Service</p> <p>Options for Combat Zone Participants</p>

Key Terms

Combat Zone: Any area (1) the President of the United States designates by Executive Order as an area in which the U.S. Armed Forces are engaging or have engaged in combat, (2) the Department of Defense has certified for combat zone tax benefits due to its direct support of military operations, or (3) a Qualified Hazardous Duty Area established by statute where the service member receives imminent danger pay. Members of the U.S. Armed Forces who serve in a combat zone may exclude military pay from their taxable income.

Tax Forgiveness: For U.S. military personnel who die while serving in a combat zone or as a result of wounds, disease, or injury incurred while so serving, any unpaid tax liability is waived and any forgiven tax liability that has already been paid is refunded. The forgiveness applies to the tax year the death or injury occurred and the year prior.

Tax Liability (or total tax bill): The amount of tax after nonrefundable credits have been subtracted. Taxpayers meet (pay) their federal tax liability through withholding, estimated tax payments, and payments made with the income tax return.

Teacher Tips

Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Provide details and engage the students	<p>Discuss all tips and cautions in detail.</p> <p>Ask students to read and/or role-play examples.</p> <p>Review answers to each exercise; ask students how they arrived at their answers.</p>	<p>Internet:</p> <p>Link & Learn Taxes (L&LT) Military Finishing and Filing the Return</p>

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	<p>Review lesson objectives.</p> <p>Review list of references, with an emphasis on Publication 3, Armed Forces' Tax Guide.</p> <p>State the presentation time.</p>	<p>Visuals:</p> <p>Pub 3</p> <p>Form 13614-C, Page 2, Part III</p> <p>Pub 4012, Tab B, Starting a Return and Filing Status, and Tab D, Income</p>
General Filing Guidelines	<p>Explain that members of the Armed Forces should send their returns to the IRS service center for where they currently live.</p> <p>Ask students when is the due date for a typical service member's tax return?</p> <p>Refer to Form 8822 for taxpayers who changed their mailing address during the year.</p>	<p>Visuals:</p> <p>Form 1040 Instructions</p> <p>Form 8822</p>
Extensions	<p>Review three ways for taxpayers to request an automatic six-month extension of time to file a return:</p> <ul style="list-style-type: none"> • e-file Form 4868 • Pay all or part of the estimated income tax due using a credit or debit card • File a paper Form 4868 <p>Emphasize that Form 4868 may give taxpayers an extension to file their return, but it does not extend the due date for paying taxes.</p>	<p>Visuals:</p> <p>Form 4868</p> <p>Internet:</p> <p>Tax Trails, Extension To File</p>

	<p>Explain the automatic two-month extension requirements for taxpayers who live outside the United States and Puerto Rico.</p>	
Notification to the IRS of Combat Zone Service	<p>Review the definition of a combat zone and where they are located.</p> <p>Discuss ways taxpayers can notify the IRS that they are serving in a combat zone.</p>	<p>Internet:</p> <p>Tax Trails, What geographic areas are considered combat zones?</p> <p>Tax Trails, Notifying the IRS by E-mail of Combat Zone Service</p>
Options for Combat Zone Participants	<p>Explain the automatic deadline extensions given to members of the Armed Forces serving in a combat zone or qualified hazardous duty area.</p> <p>Review additional situations that count as time served in a combat zone, such as:</p> <ul style="list-style-type: none">• 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 <p>Select an example in the topic to review with students.</p> <p>Discuss rules for deferment of taxes for reservists and active-duty service members.</p> <p>Review the special tax-forgiveness provisions that apply to service members and U.S. government employees who die while serving in a combat zone or from terrorist action.</p> <p>Review the rules for filing a return for a decedent.</p>	<p>Visuals:</p> <p>Pub 4012, Tab B, Starting a Return and Filing Status, Basic Information section</p> <p>Internet:</p> <p>Tax Trails, Questions and Answers on Combat Zone Tax Provisions</p>
Summary	<p>Review the lesson summary with the class.</p>	<p>Visuals:</p> <p>Publication 4491, Military Finishing and Filing the Return, Summary</p>

References

Form 13614-C	Form 13614-C , Intake/Interview & Quality Review Sheet
Form 1040	Form 1040
Pub 4012	Pub 4012, Volunteer Resource Guide, Tab B, Starting a Return and Filing Status, Tab D, Income, Tab K, Finishing the Return, Tab M, Other Returns Basic Information section Armed Forces Gross Income
Pub 3	Pub 3 , Armed Forces' Tax Guide
Pub 17	Pub 17 , Part Two, Income and Adjustments to Income (Military Section)
Form 4868	Form 4868 , Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
Form 8822	Form 8822 , Change of Address

Optional

[Form 1040 Instructions](#)

Recommended Classroom Activities



**Skills
Workout**



**Certification
Warm Up**



**Media: Videos
& Audio**



**TaxSlayer
Tutorial**



Job Aids



**Practice
Lab**



Skills Workout: Link & Learn Taxes Military Finishing and Filing the Return

Click Skills Workout to access Link & Learn Taxes Military Finishing and Filing the Return.



Certification Warm Up – Exercises

Click Certification Warm Up to access the Exercises in Link & Learn Taxes Military Finishing and Filing the Return.



TaxSlayer Tips and Resources for Lesson

Practice Lab Tutorial

From the [Practice Lab](#):

1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).
 2. Sign in to Practice Lab or create an account.
 3. Select the appropriate tutorial.
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Job Aids

ITA and FAQs for Lesson

Tax Trails

What geographic areas are considered combat zones?

<https://www.irs.gov/newsroom/combat-zones>

Notifying the IRS by E-mail of Combat Zone Service

<https://www.irs.gov/newsroom/notifying-the-irs-by-e-mail-about-combat-zone-service>

Questions and Answers on Combat Zone Tax Provisions

<https://www.irs.gov/newsroom/extension-of-deadlines-combat-zone-service>

Extension of Time to File Your Tax Return

<https://www.irs.gov/forms-pubs/extension-of-time-to-file-your-tax-return>

Other

Tax Information for Members of the Military

<https://www.irs.gov/Individuals/Military>



Practice Lab

Practice Lab

<https://vita.taxslayerpro.com/IRSTraining>
