



3rd Infantry Division OSJA  
Office of the Staff Judge Advocate (Rear)

January 2013

## Income Tax Filing For Deployed Servicemembers



The arrival of the New Year also rings in a new tax season. Family Members here at Fort Stewart undoubtedly have questions about filing tax returns for their loved ones who are deployed. Deployed Servicemembers receive an automatic extension of the tax filing deadline. Nonetheless, some Family Members may want to file the tax return while the Servicemember is deployed.

**Q: I heard that the IRS gives an extension for filing taxes to deployed Servicemembers?** The tax filing deadline extends automatically while the Servicemember is deployed. There is no need to send in deployment orders or other documentation to the IRS during the deployment. When the Servicemember leaves the combat zone, he or she receives an **automatic** 180 day extension to file his or her taxes, plus whatever time was left in the regular tax season when the Servicemember first deployed. The IRS does not charge interest or penalties during the extension period. If you receive notification from the IRS about your deployed Servicemember's need to file, write "COMBAT ZONE" on the correspondence, and mail it back. The IRS will then update the Servicemember's records.

**Q: Do I receive the same extension as my Servicemember spouse?** Yes. Spouses of individuals who served in a combat zone are entitled to the same deadline extensions.

**Q: My Servicemember's home state also collects income taxes. Does the extension apply for filing those?** Yes. The federal extension is automatic, and most states automatically grant the same extension. Like your federal return, there is no need to submit any deployment orders or other paperwork. If you receive notification from the state about your Servicemember's need to file, write "COMBAT ZONE" on the correspondence, and mail it back.

**Q: My Servicemember wants to file his or her taxes while deployed. How can he or she do so without a Tax Center?** A deployed Servicemember has several options for filing. He or she may have you or another individual prepare the tax return if the Servicemember completes a special IRS power of attorney specifically for taxes. A power of attorney to file taxes may be obtained through the Servicemember's legal assistance office in Afghanistan. Many Servicemembers, especially junior enlisted personnel, will have simple tax returns (e.g., no children, investments or rental property). These Servicemembers may file their taxes online. Several online tax services exist, many of which are free based on earned income levels or status as a military member. The IRS offers several free online tax programs for those whose adjusted gross income is less than \$57,000. Military One Source offers H&R Block At Home Online for free. Additionally, this year Turbo Tax will offer a military-specific version of its program that is free to Servicemembers with a paygrade of E-1 to E-5. These online tax programs will walk the Servicemember through the return, and typically provide support even while using the free version.

*This newsletter is based on a separate version prepared by the 3d ID Office of the Staff Judge Advocate in Afghanistan.*