

Military Finishing and Filing the Return



The image shows the cover of the 2014 Form 1040 (99) U.S. Individual Income Tax Return. The cover features a collage of military-related images: a soldier in camouflage gear running through a field, a large American flag, and several fighter jets flying in formation. The text on the cover includes "Form 1040 (99) U.S. Individual Income Tax Return 2014" and "Department of the Treasury—Internal Revenue Service". Below the cover, a portion of the form is visible, showing fields for "Your first name", "Form 1040A", "Your first name and initial", and "Last name".

Form 1040 (99) U.S. Individual Income Tax Return 2014	Department of the Treasury—Internal Revenue Service
For the year Jan. 1-Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____	
Your first name	
Form 1040A U.S. Individual Income Tax Return	Department of the Treasury—Internal Revenue Service
If a joint return	
Your first name and initial	Last name
Home address	

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: 1 hour

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 (April 15, 2014)
- Refer to [Form 8822](#) for taxpayers who changed their mailing address during the year.

Form 8822 (Rev. January 2012) 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.	current year not available 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 the estimated income tax due using a credit or debit card
 - File a paper Form 4868
- 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 Department of the Treasury Internal Revenue Service (99)	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return ► Information about Form 4868 and its instructions is available at www.irs.gov/form4868 .	OMB No. 1545-0074 2014
There are three ways to request an automatic extension of time to file a U.S. individual income tax return. <ol style="list-style-type: none">1. You can file Form 4868 and pay all or part of your estimated income tax due using the Electronic Federal Tax Payment System (EFTPS) or by using a credit or debit card.2. You can file Form 4868 electronically by accessing IRS e-file using your home computer or by using a tax professional who uses e-file.3. You can file a paper Form 4868.		 Pay Electronically You do not need to submit a paper Form 4868 if you file it with a payment using our electronic payment options. Your extension will be automatically processed when you pay part or all of your estimated income tax electronically. You can pay online or by phone (see page 3).
		 E-file Using Your Personal Computer

Notification to the IRS of Combat Zone Service

- Locations can be found on www.irs.gov on Tax Trails, [What geographic areas are considered combat zones?](#)
- 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, 2014
- Taxpayers notify IRS of new mailing address with Form 8822, Change of Address
- Review Lesson 31, 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

Practice

- Select the Military practice exercises from Publication 4491-W
- Complete the exercise

