



IRS Summertime Tax Tip 2014-07: Special Tax Benefits for Members of the Armed Forces

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Special Tax Benefits for Members of the Armed Forces

Special tax benefits apply to members of the U. S. Armed Forces. For example, some types of pay are not taxable. And special rules may apply to some tax deductions, credits and deadlines. Here are ten of those benefits:

- 1. Deadline Extensions.** Some members of the military, such as those who serve in a combat zone, can [postpone some tax deadlines](#). If this applies to you, you can get automatic extensions of time to file your tax return and to pay your taxes.
- 2. Combat Pay Exclusion.** If you serve in a combat zone, certain [combat pay you get is not taxable](#). You won't need to show the pay on your tax return because combat pay isn't included in the wages reported on your Form W-2, Wage and Tax Statement. Service in support of a combat zone may qualify for this exclusion.
- 3. Earned Income Tax Credit.** If you get nontaxable combat pay, you may choose to include it to [figure your EITC](#). You would make this choice if it increases your credit. Even if you do, the combat pay stays nontaxable.

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4. Moving Expense Deduction. You may be able to deduct some of your unreimbursed moving costs. This applies if the move is due to a permanent change of station,

5. Uniform Deduction. You can deduct the costs of certain uniforms that regulations prohibit you from wearing while off duty. This includes the costs of purchase and upkeep. You must reduce your deduction by any allowance you get for these costs.

6. Signing Joint Returns. Both spouses normally must sign a joint income tax return. If your spouse is absent due to certain military duty or conditions, you may be able to sign for your spouse. In other cases when your spouse is absent, you may need a power of attorney to file a joint return.

7. Reservists' Travel Deduction. If you're a member of the U.S. Armed Forces Reserves, you may deduct certain costs of travel on your tax return. This applies to the unreimbursed costs of travel to perform your reserve duties that are more than 100 miles away from home.

8. Nontaxable ROTC Allowances. Active duty ROTC pay, such as pay for summer advanced camp, is taxable. But some amounts paid to [ROTC students](#) in advanced training are not taxable. This applies to educational and subsistence allowances.

9. Civilian Life. If you leave the military and look for work, you may be able to deduct some job hunting expenses. You may be able to include the costs of travel, preparing a resume and job placement agency fees. Moving expenses may also qualify for a tax deduction.

10. Tax Help. Most military bases offer free tax preparation and filing assistance during the tax filing season. Some also offer free tax help after April 15.

For more on this topic, refer to [Publication 3](#), Armed Forces' Tax Guide. It's available on IRS.gov, or call 800-TAX-FORM (800-829-3676) to get it by mail.

Additional IRS Resources:

- [Questions & Answers on Combat Zone Tax Provisions](#)
- [Publication 521](#), Moving Expenses

- [Publication 529](#), Miscellaneous Deductions

IRS YouTube Videos:

- *Military Tax Tips* – [English](#) | [Spanish](#) | [ASL](#)
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