

# Publication 3

## Armed Forces' Tax Guide

For use in preparing  
**2023** Returns

Volume 3 of 3



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## **Step 5: Provide the death certification.**

The death certification must come from the proper agency.

For military and civilian employees of the DoD, certification must be made by the Department on DD Form 1300, Report of Casualty.

For civilian employees of all other agencies who are killed overseas, certification must be a letter signed by the Director General of the Foreign Service, Department of State, or his or her delegate. The certification must include the deceased individual's name and SSN, the date of injury, the date of death, and a statement that the individual died as the result of a terrorist or military action. If the individual died as a result of a terrorist or military action outside the United States, the statement must also include the fact that the individual was a U.S. employee on the date of injury and on the date of death.

## **Can I get more time to file if I don't have enough tax information by the deadline?**

If the death certification required in Step 5 has been received but there isn't enough tax information to file a timely claim for refund, file Form 1040-X with Form 1310 by the deadline. Include a statement saying that an amended claim will be filed as soon as the necessary tax information is available. File the amended Form 1040-X as soon as you get the needed tax information.

## **Who Can File a Claim for Tax Forgiveness?**

If a member of the Armed Forces dies, a surviving spouse or personal representative handles duties such as filing any tax returns and claims for refund involving tax forgiveness. A personal representative can be an executor, an administrator, or anyone who is in charge of the decedent's assets.

## **Deadline for Filing a Claim for Tax Forgiveness**

Whether a credit or refund is requested, generally, the period for filing the claim is 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever expires later. If the decedent's return was filed before it was due, it will be considered filed on the regular due date, usually April 15.

**Extension of deadline when the death is combat zone related.** If the death occurred in a combat zone or from wounds, disease, or injury incurred in a combat zone, the deadline for filing a claim for credit or refund is extended using the rules discussed later under *Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation.*

## **Where To File a Return Requesting Tax Forgiveness**

A return requesting tax forgiveness must be filed at the following address.

Internal Revenue Service  
333 W. Pershing Street, Stop 6503, P5  
Kansas City, MO 64108

## **Filing Returns**

This section discusses the procedures members of the Armed Forces should follow when filing their federal income tax returns. These same rules apply when the return is filed on behalf of a member of the Armed Forces, for example, by a tax preparer or by a surviving spouse or personal representative. Special rules apply when filing returns for those involved in a combat zone or a contingency operation.

See *Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation*, later.

**What is my filing status if I am in a same-sex marriage?** For federal tax purposes, marriages of couples of the same sex are treated the same as marriages of couples of the opposite sex. The term “spouse” includes an individual married to a person of the same sex. You must select married, or married filing separately, as your filing status.

**What is my filing status if I am in a registered domestic partnership, civil union, or other similar relationship?** If you have entered into a registered domestic partnership, a civil union, or other similar relationship that isn't considered a marriage under state (or foreign) law, you aren't considered married for federal tax purposes. You must select single (or head of household,

if eligible) as your filing status. For more details, see Pub. 501.

## **Where To File My Return**

**Electronic filing (*e-filing*) of your tax return.** You are encouraged to *e-file* your return. Eight in 10 taxpayers get their refunds faster by using direct deposit and *e-file*. You may be eligible to *e-file* your 2023 federal income tax return free through Free File. Go to [IRS.gov/efile](https://www.irs.gov/efile) for more information on *e-filing* and Free File.

If you *e-file* your return, there is no need to mail it.

**Paper returns.** A tax return for *forgiveness of decedent's tax liability*, discussed earlier, must be filed on paper. For the address where those returns should be filed, see *Where To File a Return Requesting Tax Forgiveness* under *Forgiveness of Decedent's Tax Liability*, earlier.



If you choose to file a federal income tax return on paper and you aren't claiming tax forgiveness on the return, send your federal tax return to the Internal Revenue Service Center for the place where you live. The Instructions for Form 1040 give the address for the Service Centers. If you are overseas and have an APO or FPO address, file your return with the Internal Revenue Service Center listed for an APO or FPO address.

***Example.*** Sgt. Kane, who is stationed in Maine but whose permanent home address is in California, should send her federal return to the Service Center for Maine.

## **When To File My Return**

Most individuals must file their tax returns by the regular due date. You may be eligible for an extension. Some extensions are automatic, some aren't. See *Extensions of Deadlines To File Your Tax Return, To Pay Your Taxes, and for Other Actions*, later.

## **What Is the Regular Due Date of My Return?**

For calendar-year taxpayers, the regular due date is April 15 of the following year. If April 15 falls on a Saturday, Sunday, or legal holiday, your tax return is considered timely filed if it is filed by the next business day that isn't a Saturday, Sunday, or legal holiday. For 2023 tax returns, the regular due date is April 15, 2024.

## **When Is the Latest I Can Pay My Tax?**

You should always pay your tax by the regular due date for filing your return. An extension of time to file doesn't mean you have an extension of time to pay any tax due. You must estimate your tax due and pay it by the regular due date for the return unless you qualify for one of the extensions described in *Can I delay my payment of income taxes?* next. You don't have to send in any payment

of tax due when you file Form 4868.

However, if you pay the tax after the regular due date, you will be charged interest from the regular due date to the date the tax is paid. You may also be charged a penalty for paying the tax late unless you have an explanation meeting reasonable-cause criteria for not paying your tax when due. (If you have an explanation meeting the criteria for reasonable-cause, include it with your return.)

You can pay your taxes by authorizing an electronic funds withdrawal from your checking or savings account. For the various ways to electronically pay your taxes, see your tax return instructions or go to [IRS.gov/Payments](https://www.irs.gov/Payments). Or you can mail a Form 1040-V with the payment. See Form 1040-V and its instructions at [IRS.gov/Form1040V](https://www.irs.gov/Form1040V).

***Can I delay my payment of income taxes?*** If you are a member of the Armed Forces, you may qualify for an extension of

time to pay income tax that becomes due before or during your military service.

If you serve in a combat zone, have qualifying service outside a combat zone, or are outside the United States in a contingency operation, you may be eligible for the extension discussed in *Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation*, later.

If you don't meet the criteria detailed in *Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation*, you may still be able to extend the time to pay your tax. See *Can I Get an Extension To Pay My Tax if I Am Not in a Combat Zone or a Contingency Operation*, later.



*If you are unable to pay the tax owed by the end of the extension period, you may want to ask the IRS for an installment payment agreement that reflects*

*your ability to pay the tax owed. To do that, go online to [IRS.gov/OPA](https://www.irs.gov/OPA) to apply for an online payment agreement. Or download and file Form 9465, which is available at [IRS.gov/Form9465](https://www.irs.gov/Form9465).*

## **Extensions of Deadlines To File Your Tax Return, To Pay Your Taxes, and for Other Actions**

In this section, we discuss extensions of the deadlines for tax return filing, tax payments, and other actions. We discuss extensions related to combat zone service and contingency operations, and those not related to combat zone service and contingency operations.

- *Can I Get an Extension To File My Return if I Am Not in a Combat Zone or a Contingency Operation?*

- Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation?
- Can I Get an Extension To Pay My Tax if I Am Not in a Combat Zone or a Contingency Operation?

## **Can I Get an Extension To File My Return if I Am Not in a Combat Zone or a Contingency Operation?**

If you aren't in a combat zone or a contingency operation, you may still be eligible for an extension of time to file your return. Different rules apply depending on whether you live inside or outside the United States.

### **Getting an Extension if I Am Inside the United States**

If you are inside the United States, you can receive an automatic 6-month extension to file your return by the regular due date of

your return, you either file Form 4868 or pay any part of your expected tax due by credit or debit card. You can file Form 4868 electronically or on paper. See Form 4868 for details.

This extension of time to file is automatic, and you won't receive any notice of approval. However, your request for an extension will be denied if it isn't made timely. The IRS will inform you of the denial.



*You can't use the automatic extension if you choose to have the IRS figure the tax or you are under a court order to file your return by the regular due date.*

**Where on my return do I enter the amount paid with my request for an extension?** Enter the amount you paid with your request for the extension on Schedule 3 (Form 1040), line 10.

## **Getting an Extension if I Am Outside the United States and Puerto Rico**

If you are outside the United States and Puerto Rico, there are two automatic extensions that apply to you and a third extension that is discretionary.

**The automatic 2-month extension.** If you are a U.S. citizen or resident alien, you qualify for an automatic 2-month extension of time without filing Form 4868 if either of the following situations applies to you.

**Situation 1.** You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.

**Situation 2.** You are in military or naval service on an assigned tour of duty outside the United States and Puerto Rico for a period that includes the entire due date of the return.



You will be charged interest on any amount not paid by the regular due date until the date the tax is paid.

If you use this automatic extension, you must attach a statement to the return showing that you are described in Situation 1 or 2 above.

***What if I'm filing a joint return?*** A married couple filing a joint return is given the automatic 2-month extension if one of the spouses met the requirement under Situation 1 or Situation 2 above.

***What if I'm filing as married filing separately?*** For married persons filing separate returns, only the spouse who satisfies the criteria in Situation 1 or Situation 2 qualifies for the automatic 2-month extension.

**The additional automatic 4-month extension (Form 4868).** You can request an additional 4-month extension by filing Form 4868 by June 15, 2024, for a 2023 calendar-

year tax return. Check the box on line 8. This will extend your due date to October 15, 2024, if you are a calendar-year taxpayer.

**The additional discretionary 2-month extension.** In addition to the 6-month extension (automatic 2-month and additional automatic 4-month extensions), you can request a discretionary 2-month additional extension of time to file your return to December 15, 2024, if you are a calendar-year taxpayer.

To request this extension, you must send the IRS a letter explaining the reasons why you need the additional 2 months. Send the letter by the extended due date (October 15, 2024, if you are a calendar-year taxpayer) to the following address.

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0045

You won't receive any notification from the IRS unless your request is denied.

## **Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation?**

The postponements for filing, tax payment, and the other actions listed in *For Which Actions Are My Deadlines Extended*, later, such as collection and examination actions, are specifically for persons in the Armed Forces in combat zones or contingency operations. As noted in some of our earlier discussions, these postponements are referred to as "extensions of deadlines."

## **What Type of Service Will Qualify Me for These Extensions?**

You will qualify for these extensions if either of the following statements is true.

- You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone.
- You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress.

See *Combat Zone Defined*, earlier, under *Combat Zone Exclusion*, for the beginning dates for the Afghanistan area combat zone, the Kosovo area combat zone, the Arabian Peninsula combat zone, and the Sinai Peninsula, and the beginning and ending dates for the former Yugoslavia.

**Do the extensions apply to those in missing status?** Time in a missing status (missing in action or prisoner of war) counts as time in a combat zone or a contingency operation.

**Do the extensions apply to support personnel?** Deadlines are also extended if you are serving in a combat zone or a contingency operation in support of the Armed Forces. This applies to Red Cross personnel, accredited correspondents, and civilian personnel acting under the direction of the Armed Forces in support of those forces.

**Do the extensions apply to spouses?** Spouses of individuals who served in a combat zone or contingency operation are entitled to the same deadline extensions with two exceptions.

- The extension doesn't apply to a spouse for any tax year beginning more than 2 years after the date the area ceases to be

a combat zone or the operation ceases to be a contingency operation.

- The extension doesn't apply to a spouse for any period the qualifying individual is hospitalized in the United States for injuries incurred in a combat zone or contingency operation.

## **How Much Extra Time Do These Extensions Give Me?**

Your deadline for filing your return, paying your tax, claiming a refund, and taking other actions with the IRS is extended in two steps.

First, your deadline is extended for 180 days after the later of the following.

1. The last day you are in a combat zone, have qualifying service outside of the combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation).

2. The last day of any continuous qualified hospitalization (defined later) for injury from service in the combat zone or contingency operation or while performing qualifying service outside of the combat zone.

Second, in addition to the 180 days, your deadline is extended by the number of days that were left for you to take the action with the IRS when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the period of time to take the action began, your deadline is extended by the entire period of time you have to take the action. For example, you had 3<sup>1</sup>/<sub>2</sub> months (January 1–April 15, 2023) to file your 2022 tax return. Any days of this 3<sup>1</sup>/<sub>2</sub>-month period that were left when you entered the combat zone (or the entire 3<sup>1</sup>/<sub>2</sub>

months if you entered the combat zone by January 1, 2023) are added to the 180 days when determining the last day allowed for filing your 2022 tax return.

**Example 1.** Captain Margaret Jones, a resident of Maryland, entered Saudi Arabia on December 1, 2021. She remained there through March 31, 2023, when she departed for the United States. She wasn't injured and didn't return to the combat zone. The deadlines for filing Captain Jones' 2021, 2022, and 2023 returns are figured as follows.

**The 2021 tax return.** The deadline is January 15, 2024. This deadline is 288 days (180 plus 108) after Captain Jones' last day in the combat zone (March 31, 2023). The 108 additional days are the number of days in the 3<sup>1</sup>/<sub>2</sub>-month filing period that were left when she entered the combat zone (January 1–April 18, 2022).



**The 2022 tax return.** The deadline is January 15, 2024. The deadline is 288 days (180 plus 108) after Captain Jones' last day in the combat zone (March 31, 2023). The 108 additional days are the number of days in the 3<sup>1</sup>/<sub>2</sub>-month filing period that were left when she entered the combat zone (January 1–April 18, 2023).

**The 2023 tax return.** The deadline isn't extended because the 180-day extension period after March 31, 2023, plus the number of days left in the filing period when she entered the combat zone (108) ends on January 11, 2024, which is before the due date for her 2023 return (April 15, 2024).



*When the due date for doing any act for tax purposes—filing a return, paying taxes, etc.—falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next business day.*

**Example 2.** You generally have 3 years from April 18, 2023, to file a claim for refund against your timely filed 2022 tax return. This means that your claim must normally be filed by April 20, 2026. However, if you serve in a combat zone from November 3, 2025, through March 23, 2026, and aren't injured, your deadline for filing that claim is extended 349 days (180 plus 169) after you leave the combat zone. This extends your deadline to April 5, 2027. The 169 additional days are the number of days in the 3-year period for filing the refund claim that were left when you entered the combat zone on November 3 (November 3, 2025–April 20, 2026).

**Qualified hospitalization.** The hospitalization must be the result of an injury received while serving in a combat zone or a contingency operation. Qualified hospitalization means:

- Any hospitalization outside the United States, and

- Up to 5 years of hospitalization in the United States.

**Example.** Petty Officer Leonard Brown's ship entered the Persian Gulf on January 5, 2022. On February 15, 2022, Petty Officer Brown, a resident of Maryland, was injured and was flown to a U.S. hospital. He remained in the hospital through April 21, 2023. The deadlines for filing Petty Officer Brown's 2021, 2022, and 2023 returns are figured as follows.

**The 2021 tax return.** The deadline is February 27, 2024. Petty Officer Brown has 312 days (180 plus 132) after his last day in the hospital (April 21, 2023) to file his 2021 return. The 132 additional days are the number of days in the 3<sup>1</sup>/<sub>2</sub>-month filing period that were left when he entered the combat zone (January 5–May 17, 2021).

**The 2022 tax return.** The deadline is February 3, 2024. Petty Officer Brown has 288 days (180 plus 108 ) after April 21, 2022, to file his 2022 tax return.

The additional days are the number of days in the 2022 filing period that were left when he entered the combat zone (January 1–April 18, 2022).

**The 2023 tax return.** The deadline isn't extended because the 180-day extension period after April 21, 2023, plus the number of days left in the filing period when he entered the combat zone (108) ends on February 1, 2024, which is before the due date for his 2023 return (April 15, 2024).

## **For Which Actions Are My Deadlines Extended?**

The actions to which this deadline extension provision applies include:

- Filing any return of income, estate, gift, employment, or excise tax;
- Paying any income, estate, gift, employment, or excise tax;

- Filing a petition with the Tax Court for redetermination of a deficiency, or for review of a Tax Court decision;
- Filing a claim for credit or refund of any tax;
- Bringing suit for any claim for credit or refund;
- Making a qualified retirement contribution to an IRA;
- Allowing a credit or refund of any tax by the IRS;
- Assessment of any tax by the IRS;
- Giving or making any notice or demand by the IRS for the payment of any tax, or for any liability for any tax;
- Collection by the IRS of any tax due  
(**Note.** As a result of section 309 of Public Law 114-113, item 2 under *How Much Extra Time Do These Extensions Give Me*, earlier, discussing continuous qualified

hospitalization doesn't apply when figuring the period for the IRS to take collection actions for taxes, even those assessed before the law was enacted); and

- Bringing suit by the United States for any tax due.

If the IRS takes any actions covered by these provisions or sends you a notice of examination before learning that you are entitled to an extension of the deadline, contact your legal assistance office. No penalties or interest will be imposed for failure to file a return or pay taxes during the extension period.

Other actions to which the deadline extension provision applies are listed in Revenue Procedure 2018-58, available at [IRS.gov/irb/2018-50 IRB#RP-2018-58](https://www.irs.gov/irb/2018-50_IRB#RP-2018-58).



*Even though the deadline is extended, you may want to file a return earlier to receive any refund due. See Filing Returns, earlier.*

## **Can I Get an Extension To Pay My Tax if I Am Not in a Combat Zone or a Contingency Operation?**

If you are a member of the Armed Forces or a commissioned officer of the Public Health Service or the National Oceanic and Atmospheric Administration, you may qualify for an extension to pay (that is, defer or delay payment of) income tax that becomes due before or during your military service. To qualify, you must:

- Be performing military service, and
- Notify the IRS that your ability to pay the income tax has been materially affected by your military service (defined later).

You will then be allowed up to 180 days after termination or release from military service to pay the tax. If you pay the tax in full by the end of the extension period, you won't be charged interest or penalties for that period.

This exception doesn't apply to the employee's share of social security and Medicare taxes.

If a deferment is granted, the statutory collection period is suspended during your military service, plus an additional 270 days after the day following military service.

**Military service.** The term “military service” means the period beginning on the date on which you enter military service and ending on the date on which you are released from military service or die while in military service. If you are a member of the National Guard, your military service will include service meeting all three of the following criteria.



- Under a call to active service authorized by the President or the Secretary of Defense.
- For a period of more than 30 consecutive days under section 502(f) of title 32, United States Code.
- For purposes of responding to a national emergency declared by the President and supported by federal funds.

**How do I request an extension of time to pay my tax?** If you have a current payment agreement (such as an installment agreement), you must make a written request for an extension of time to pay the tax to the IRS office where you have the agreement.

If you don't have a current payment agreement, you must wait until you receive a notice asking for payment before you request an extension of time to pay the tax. Once you have received a notice, you must make a

written request for an extension of time to pay the tax to the IRS office that issued the notice.

In either case, your request must include:

- Your name,
- Social security number,
- Monthly income and source of income before military service,
- Description and amount of expenses incurred because of military service if current monthly income is greater than monthly income before military service,
- Current monthly income,
- Military rank,
- Date you entered military service, and
- Date you are eligible for discharge.

If possible, enclosing a copy of your orders would be helpful.

**How will I know if my request for an extension of time to pay the tax has been granted?** The IRS will review your request and advise you in writing of its decision. Should you need further assistance, go to [IRS.gov/UAC/ Tax-Law-Questions](https://www.irs.gov/uac/tax-law-questions) for a wide selection of resources.

## **Maximum Rate of Interest When There Is Hardship**

If the deferment is denied, no more than 6% interest (unless the applicable interest rate is below 6%) per year will be charged while you are in active military service. The reduced rate applies regardless of whether the military service materially affects your ability to pay. To substantiate the claim for reduced interest rate, you must provide the IRS a copy of your orders or reporting instructions detailing the call to military service. You must do so no later than 180 days after the date of your termination or release from military service.

# Tax Returns of Aliens

For tax purposes, an alien is an individual who isn't a U.S. citizen. An alien is in one of the three categories discussed below:

resident, nonresident, or dual-status.

Placement in the correct category is crucial in determining what income to report and what forms to file.

***If you are an alien and in the Armed Forces.*** Most members of the Armed Forces are U.S. citizens or resident aliens. Under peacetime enlistment rules, you generally can't enlist in the Armed Forces unless you are a citizen or have been legally admitted to the United States for permanent residence. If you are an alien enlistee in the Armed Forces, you are probably a resident alien. If, under an income tax treaty, you are considered a resident of a foreign country, see your base legal officer. Other aliens who are in the United States only because of military assignments and who have a home outside

the United States are nonresident aliens. The U.S. territories have separate taxing rules. Residents of the U.S. territories should contact the applicable territory taxing authority with their questions.

If you have questions about your alien status or the alien status of your dependents or spouse, you should read the information in the following paragraphs and see Pub. 519.

## **Resident Aliens**

**What are the tax consequences of being a resident alien?** Generally, resident aliens are taxed on their worldwide income and file the same tax forms as U.S. citizens.

**Am I a resident alien?** You are considered a resident alien of the United States for tax purposes if you meet either the “green card test” or the “substantial presence test” for the calendar year (January 1–December 31).

**First-year choice.** If you do not meet either the green card test or the substantial presence test for the calendar year 2023, you may be able to choose to be treated as a U.S. resident for part of 2023 if you: • Did not meet either the green card test or the substantial presence test in 2022,

- Did not choose to be treated as a resident for part of 2022, and
- Meet the substantial presence test for 2024.

See *First-Year Choice* in Pub. 519. These tests are explained in Pub. 519.

**Treating nonresident alien spouse as resident alien.** A nonresident alien spouse can be treated as a resident alien if all the following conditions are met.

- One spouse is a U.S. citizen or resident alien at the end of the tax year.

- That spouse is married to the nonresident alien at the end of the tax year.
- You both choose to treat the nonresident alien spouse as a resident alien.

***Making the choice.*** Both you and your spouse must sign a statement and attach it to your joint return for the first tax year for which the choice applies. Include in the statement:

- A declaration that one spouse was a nonresident alien and the other was a U.S. citizen or resident alien on the last day of the year;
- A declaration that both spouses choose to be treated as U.S. residents for the entire tax year; and
- The name, address, and taxpayer identification number (SSN or ITIN) of each spouse. If the nonresident alien spouse isn't eligible to get an SSN, he or she should file Form W-7, Application for

IRS Individual Taxpayer Identification Number. For more details regarding this statement and on making this election, see *Nonresident Spouse Treated as a Resident* in chapter 1 of Pub. 519.



*Once you make this choice, the nonresident alien spouse's worldwide income is subject to U.S. tax. If the nonresident alien spouse has substantial foreign income, there may be no advantage to making this choice. Also, if you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty.*

***Ending the choice.*** Once you make this choice, it applies to all later years unless one of the following situations occurs.

- You or your spouse revokes the choice.
- You or your spouse dies.



- You and your spouse become legally separated under a decree of divorce or separate maintenance.
- The IRS ends the choice because you or your spouse kept inadequate records.

For specific details on these situations, see Pub. 519.

If the choice is ended for any of these reasons, neither spouse can make the choice for any later year.

***Choice not made.*** If you and your nonresident alien spouse don't make this choice, the following restrictions apply.

- You can't file a joint return. You can file as married filing separately, or head of household if you qualify.
- The nonresident alien spouse generally doesn't have to file a federal income tax return if he or she had no income from sources in the United States. If the spouse

has to file a return, see *Nonresident Aliens* below. The nonresident alien spouse isn't eligible for the EIC, the credit for the elderly or disabled, or any education credit if he or she has to file a return.

**Treating a dual-status alien spouse as a resident alien.** A similar choice is available if you are married at the end of the tax year and all of the following conditions are met.

- One spouse is a U.S. citizen or resident alien at the end of the tax year.
- The other spouse was a nonresident alien at the beginning of the tax year and is a resident alien at the end of the tax year (is a dual-status alien for the tax year).
- You both choose to treat the other (dual-status) spouse as a resident alien.

If this choice is made, the dual-status alien spouse will be treated as a resident alien for the entire year. This choice applies only to the

election year. See *Nonresident Spouse Treated as a Resident* in Pub. 519.

***Choice not made.*** See *What are the tax consequences of being a dual-status alien?* below, and the Instructions for Form 1040-NR for more information.

## **Nonresident Aliens**

**Am I a nonresident alien?** You are a nonresident alien if you are an alien who doesn't meet the requirements discussed earlier for being classified as a resident alien.

**What are the tax consequences of being a nonresident alien?** If you are required to file a federal tax return, you must file Form 1040-NR, U.S. Nonresident Alien Income Tax Return. See the Instructions for Form 1040-NR for information on who must file and filing status.

If you are a nonresident alien, you must generally pay tax on income from conducting a trade or business in the United States or other income from sources in the United States. Your income from conducting a trade or business in the United States is taxed at graduated U.S. tax rates. Other income from U.S. sources is taxed at a flat 30% (or lower treaty) rate. For example, dividends from a U.S. corporation paid to a nonresident alien are generally subject to a 30% (or lower treaty) rate.

## **Dual-Status Aliens**

**Am I a dual-status alien?** You are a dual-status alien if you are both a nonresident and resident alien during the same tax year. This usually occurs in the year you arrive in or depart from the United States.

**What are the tax consequences of being a dual-status alien?** If you are a dual-status alien, you are taxed on income from all

sources for the part of the year you are a resident alien. Generally, for the part of the year you are a nonresident alien, you are taxed only on income from sources in the United States. See the Instructions for Form 1040-NR for more information.

## **Signing Returns**

Generally, you must sign your return. If you *e-file* your tax return, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. See *Electronic Return Signatures* in your tax return instructions.

If you are overseas or incapacitated, you can grant a power of attorney to an agent to file and sign your return.

If you are acting on behalf of your spouse, see *Do both my spouse and I have to sign our joint return*, later.

**Form 2848, Power of Attorney and Declaration of Representative.** A power of attorney can be granted by filing Form 2848. These forms are available at [IRS.gov/Form2848](https://www.irs.gov/Form2848) or at your nearest legal assistance office. While other power of attorney forms can be used, they must contain the information required by Form 2848.

In Part I of the form, you must indicate that you are granting the power to sign the return, the tax form number, and the tax year(s) for which the form is being filed. Attach the power of attorney to the tax return. Follow the Instructions for Form 2848 for properly completing the form.

**Do both my spouse and I have to sign our joint return?** Generally, joint returns must be signed by both spouses. However, when a spouse is overseas, in a combat zone,

in a missing status, incapacitated, or deceased, one spouse may sign for the other when the conditions described below are met. Otherwise, a power of attorney may be needed.

***Spouse overseas.*** If one spouse is overseas on military duty, there are two options when filing a joint return.

- One spouse can prepare the return, sign it, and send it to the other spouse to sign early enough so that it can be filed by the due date.
- The spouse who expects to be overseas on the due date of the return can file Form 2848 specifically designating that the spouse who remains in the United States can sign the return for the absent spouse.

***Spouse in combat zone.*** If your spouse is unable to sign the return because he or she is serving in a combat zone or is performing

qualifying service outside of a combat zone, and you don't have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

***Spouse in missing status.*** The spouse of a member of the Armed Forces who is in a missing status in a combat zone can still file a joint return. A joint return can be filed for any year beginning not more than 2 years after the end of the combat zone activities. A joint return filed under these conditions is valid even if it is later determined that the missing spouse died before the year covered by the return.

***Spouse incapacitated.*** If your spouse can't sign because of disease or injury and he or she tells you to sign, you can sign your spouse's name in the proper space on the return, followed by the words "by [your name], Husband (or Wife)." Be sure to sign



your name in the space provided for your signature. Attach a dated statement, signed by you, to your return. The statement should include the form number of the return you are filing, the tax year, the reason your spouse couldn't sign, and that your spouse has agreed to your signing for him or her.

***Spouse died during the year.*** If one spouse died during the year and the surviving spouse didn't remarry before the end of the year, the surviving spouse can file a joint return for that year, writing in the signature area "Filing as surviving spouse." If an executor or administrator has been appointed, both he or she and the surviving spouse must sign the return filed for the decedent.

## **How To Get Tax Help**

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or

instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

### **Preparing and filing your tax return.**

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax

return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/freefile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/vita), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about

pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.com/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/ EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).

- The [Online EIN Application](https://www.irs.gov/ein) ([IRS.gov/EIN](https://www.irs.gov/ein)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/withholding) ([IRS.gov/W4App](https://www.irs.gov/withholding)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up](https://www.irs.gov/first-time-homebuyer-credit-account-look-up) ([IRS.gov/HomeBuyer](https://www.irs.gov/first-time-homebuyer-credit-account-look-up)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](https://www.irs.gov/charitable-deductions) ([IRS.gov/ SalesTax](https://www.irs.gov/charitable-deductions)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- \You may also be able to access tax information in your e-filing software.

## **Need someone to prepare your tax**

**return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding*

*of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always



protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irsvideos.gov)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI

Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Note.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.

- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/ Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been

tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.

- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also

avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

## **Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal

identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

## Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



*The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.*

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](https://www.irs.gov/DigitalAssets) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.



- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.

- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](#) for more information about your options.

- Apply for an [online payment agreement](#) ([IRS.gov/ OPA](#)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

**Filing an amended return.** Go to [IRS.gov/Form1040X](#) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



*It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.*

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

## **Responding to an IRS notice or letter.**

You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](https://www.irs.gov/Upload).

**Note.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

## **The Taxpayer Advocate Service (TAS) Is Here To Help You What Is TAS?**

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you

know and understand your rights under the [\*Taxpayer Bill of Rights\*](#).

## **How Can You Learn About Your Taxpayer Rights?**

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to

[\*TaxpayerAdvocate.IRS.gov\*](#) to help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

## **What Can TAS Do for You?**

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;

- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## **How Can You Reach TAS?**

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](https://TaxpayerAdvocate.IRS.gov/Contact-Us);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [IRS.gov/pub/irs/pdf/p1546.pdf](https://IRS.gov/pub/irs/pdf/p1546.pdf);
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or

- Call TAS toll free at 877-777-4778.

## **How Else Does TAS Help Taxpayers?**

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to TAS at [IRS.gov/SAMS](https://www.irs.gov/SAMS). Be sure to not include any personal taxpayer information.

## **Low Income Taxpayer Clinics (LITCs)**

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an



LITC near you, go to the LITC page at [TaxpayerAdvocate.IRS.gov/LITC](http://TaxpayerAdvocate.IRS.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](http://LowIncomeTaxpayerClinicList.IRS.gov/pub/irs-pdf/p4134.pdf), at [IRS.gov/pub/irs-pdf/p4134.pdf](http://IRS.gov/pub/irs-pdf/p4134.pdf).

## **Index**

To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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