

Sample article for organizations to use to reach customers (298 word count)

Post the following article on your websites and/or use in other communication vehicles for your customers who are members of the military.

Free tax guide focuses on tax benefits for members of the military

There are many tax benefits for members of the military and their families, including disabled veterans.

IRS [Publication 3](#), Armed Forces' Tax Guide, is a free booklet packed with valuable information and tips designed to help service members and their families take advantage of all tax benefits allowed by law. Information available in this publication includes:

- Certain combat pay can be excluded from income
- Armed forces reservist expenses whose reserve-related duties take them more than 100 miles from home can deduct their unreimbursed travel expenses as an adjustment to income rather than as a miscellaneous itemized deduction.
- Members of the armed forces on active duty who move because of a permanent change of station are not required to meet the time and distance tests to deduct eligible unreimbursed moving expenses.
- Low- and moderate-income service members often qualify for family-friendly tax benefits, such as the [Earned Income Tax Credit](#). A [special computation method](#) is available for those who receive combat pay.
- Low- and moderate-income service members who contribute to an IRA or 401(k)-type retirement plan, such as the federal government's Thrift Savings Plan, can often claim the [Saver's Credit](#), also known as the Retirement Savings Contributions Credit, on [Form 8880](#), Credit for Qualified Retirement Savings Contributions.
- Service members stationed outside the U.S. and Puerto Rico qualify for a two-month extension to file a federal income tax return. An extension to file does not mean you have an extension of time to pay any tax due.
- The deadline for filing tax returns, paying taxes, filing claims for refund, and taking other actions with the IRS is extended for those serving in a combat zone.
- Service members may qualify to delay payment of income tax that becomes due before or during their period of service. See [Publication 3](#) for details including how to request relief.

Service members who prepare their own return qualify to electronically file their federal return for free using IRS [Free File](#). In addition, the IRS partners with the military through the [Volunteer Income Tax Assistance program](#) to provide free tax preparation to service members and their families at bases in the United States and around the world.

Special tax considerations for veterans with disabilities

Disability compensation and pension payments for disabilities paid either to veterans or their families by the Department of Veterans Affairs are not taxable. In addition, disabled [veterans](#) may be eligible to claim a federal tax refund based on:

- an increase in the veteran's percentage of disability from the Department of Veterans Affairs (which may include a retroactive determination) **or**
- the combat-disabled veteran applying for, and being granted, Combat-Related Special Compensation, after an award for Concurrent Retirement and Disability.

To do so, the disabled veteran must file an amended return, [Form 1040X](#), Amended U.S. Individual Income Tax Return, to correct a previously filed tax return. See [Publication 525](#), Taxable and Nontaxable Income, for more information.

NOTE TO EDITOR: Below are links to help taxpayers find the information they need.

Additional information:

- [Information for Veterans with Disabilities](#)