

Sample article for organizations to use in reaching customers (word count 473)
Provide the following information in your communication vehicles to inform your armed forces customers about special tax benefits.

Special tax benefits for armed services personnel

If you're a member of the U.S. Armed Forces, there may be many tax benefits that apply to you. Special tax rules apply to military members on active duty, including those serving in combat zones. These rules can help lower your federal taxes and make it easier to file your tax return.

Below are 10 of those benefits:

- **Deadline Extensions** – Qualifying military members, including those who serve in a combat zone, can [postpone some tax deadlines](#). This includes automatic extensions of time to file tax returns and pay taxes.
- **Combat Pay Exclusion** – If you serve in a combat zone, you can exclude certain combat pay from your income. You won't need to show the exclusion on your tax return because qualified pay isn't included in the wages reported on your [Form W-2, Wage and Tax Statement](#). Some service outside a combat zone also qualifies for this exclusion.
- **Earned Income Tax Credit** – You can choose to include nontaxable combat pay as earned income to figure your [EITC](#). You would make this choice if it increases your credit. Even if you do, the combat pay remains nontaxable.
- **Moving Expense Deduction** – If you move due to a permanent change of station, you may be able to deduct some of your unreimbursed moving costs. Check out [Publication 521, Moving Expenses](#), to learn more.
- **Uniform Deduction** – You can deduct the costs and upkeep of certain uniforms that regulations prohibit you from wearing while off duty. You must reduce your expenses by any reimbursement you receive for these costs.
- **Signing Joint Returns** – Both spouses normally must sign joint income tax returns. However, when one spouse is unavailable due to certain military duty or conditions, the other may, in some cases, sign for both spouses, or will need a power of attorney to file a joint return.
- **Reservists Travel Deduction** – If you're a member of the U.S. Armed Forces Reserves, you may deduct certain travel expenses on your tax return. You can deduct unreimbursed expenses for traveling more than 100 miles away from home to perform your reserve duties.

- **Nontaxable ROTC Allowances** – Educational and subsistence allowances paid to ROTC students participating in advanced training are not taxable. However, active duty pay, such as pay received during summer advanced camp, is taxable.
- **Civilian Life** – After leaving the military, you may be able to [deduct certain job-hunting expenses](#). Expenses may include travel, resume preparation fees and job placement agency fees. Moving expenses may also be deductible.
- **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.

You can learn more about these tax benefits in [Publication 3](#), *Armed Forces' Tax Guide*. The booklet is available on IRS.gov or you can order it by calling 1-800-TAX-FORM (800-829-3676).

NOTE TO EDITOR: Below are links with more information for members of the armed services at [IRS.gov](#).

Additional IRS Resources

- [Tax Information for Members of the Military](#)
- [Publication 529](#), *Miscellaneous Deductions*

IRS YouTube Videos

- Military Tax Tips – [English](#) | [Spanish](#) | [ASL](#)
- Moving Expenses – [English](#) | [Spanish](#) | [ASL](#)
- Job Search Expenses – [English](#) | [ASL](#)