

Here are some IRS tax tips for military members

Whether it's moving to a new base or traveling to a duty station, members of the military have many obligations that could impact their tax situation. Here are some IRS tax tips military members should keep in mind this summer to help with filing a tax return next year.

Moving Expenses

If you are a member of the Armed Forces on active duty and you move because of a permanent change of station, you can deduct the reasonable unreimbursed expenses of moving you and members of your household.

Combat Pay

If you serve in a combat zone as an enlisted person or as a warrant officer for any part of a month, all your military pay received for military service that month is not taxable. For officers, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received.

Extension of Deadlines

The time for taking care of certain tax matters can be postponed. The deadline for filing tax returns, paying taxes, filing claims for refund, and taking other actions with the IRS is automatically extended for qualifying members of the military.

Uniform Cost and Upkeep

If military regulations prohibit you from wearing certain uniforms when off duty, you can deduct the cost and upkeep of those uniforms, but you must reduce your expenses by any allowance or reimbursement you receive.

Joint Returns

Generally, joint returns must be signed by both spouses. However, when one spouse may not be available due to military duty, a power of attorney may be used to file a joint return.

Travel to Reserve Duty If you are a member of the US Armed Forces Reserves, you can deduct unreimbursed travel expenses for traveling more than 100 miles away from home to perform your reserve duties.

ROTC

Students 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.

Transitioning Back to Civilian Life

You may be able to deduct some costs you incur while looking for a new job. Expenses may include travel, resume preparation fees, and outplacement agency fees. Moving expenses may be deductible if your move is closely related to the start of work at a new job location, and you meet certain tests.

Tax Information IRS Publication 3, Armed Forces' Tax Guide, summarizes many important military-related tax topics. Publication 3 can be downloaded from [IRS.gov](https://www.irs.gov) or please feel free to give me a call 508-525-6522.