

## News Release

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### **Veterans Day Inspires Reminder of the Minnesota Military Tax Credit**

**Saint Paul** - As Veterans Day approaches, the Minnesota Department of Revenue reminds taxpayers that members of the military may be eligible for thousands of dollars in military related tax benefits.

“On Veterans Day, we pause to reflect on the hard work and dedication our service members provide,” said Revenue Commissioner Myron Frans. “The military tax credit recognizes the profound sacrifices that military members have made for our country.”

The Credit for Military Service in a Combat Zone is available to members of the military who have recently served in a designated combat zone or hazardous duty area. For service in 2007 and 2008, the credit is a refund equal to \$59 for each month (or partial month) of service in one of the designated areas. The credit is \$120 for each month served beginning January 1, 2009. If military members have not previously claimed their credits, they can still file to receive the credit for time served in 2008, 2009 and 2010. They must file before October 15, 2012 to receive credit for months served in 2008.

Lt. Col. Steven Hanson with the Minnesota National Guard was deployed with the 34<sup>th</sup> Red Bull Infantry Division Headquarters in Basara, Iraq from January 2009 through January 2010. “Minnesota joins several other states that provide a tax credit that is available to all Minnesota residents in the Army Reserve and the National Guard,” Lt. Col. Hanson said. “This tax credit signifies the commitment the State of Minnesota has to its Citizen-Soldiers in the support of the Governor of Minnesota and the President.”

To claim the credit, members of the military should complete and file Form M99, Credit for Military Service in a Combat Zone, for the year(s) in which they served. The department will accept the 2011 Form M99 beginning January 1, 2012 for combat zone service performed in 2011.

The Form M99 is filed separately from Form M1, Minnesota Individual Income Tax Return.

### **Eligibility requirements**

Service members are eligible to receive a credit for military time served in a combat zone if:

- They served in a combat zone or qualified hazardous duty area anytime on or after January 1, 2008
- The pay they received qualifies to be excluded as combat pay from federal gross income under Internal Revenue Code Section 112
- Their home of record during months of service was Minnesota

The Minnesota Department of Revenue participates in the state's reintegration training program for soldiers returning from deployment. The training is coordinated by the Minnesota Army National Guard, and Department of Revenue staff helps service members complete the necessary forms for the military credit and assists with other tax matters.

To date, more than 24,000 service members have filed for refunds totaling more than \$11,877,000.

For more information about the tax credit, including required documentation, forms and instructions, visit [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or call 651-296-3781 or 1-800-652-9094.

Additional credits and tax relief for members of the military include the following and can be accessed by visiting our website [www.taxes.state.mn.us](http://www.taxes.state.mn.us) and selecting the military personnel section, or by clicking the links below.

- [Military Spouses Residency Relief Act](#)
- [Credit for military service in a combat zone \(link to Form M99\)](#)
- [Tax credit for past military service](#)
- [Tax debt relief for deceased active duty military](#)
- [Market Value Exclusion on Homesteads of Disabled Veterans](#)

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