

2013 Credit for Military Service in a Combat Zone

You may be eligible to receive a tax credit for military time served in a combat zone or qualified hazardous duty area anytime in 2013.

Who is eligible

You are eligible to receive a credit if:

- You served in a combat zone or qualified hazardous duty area anytime in 2013 and
- The pay you received qualifies to be excluded as combat pay from federal gross income under Internal Revenue Code Section 112; and
- Your home of record during your months of service was Minnesota.

The credit is equal to \$120 for each month of service. Partial months are counted as full months. For example, if you served one day in November, it would count as one month.

To receive a credit for prior years

The 2013 Form M99 applies only to time served in a combat zone in 2013. However, you can still receive credit for service in years prior to 2013. To receive credit for months of service:

- in 2010, file 2010 Form M99
- in 2011, file 2011 Form M99
- in 2012, file 2012 Form M99

Note: The original credit for military service in a combat zone from September 11, 2001 through December 31, 2006 expired October 15, 2010. The 2007 credit expired October 15, 2011. The 2008 credit expired October 15, 2012. The 2009 credit expired October 15, 2013. However, individual circumstances may exist that extend the time allowed to file for these credits. Visit our website at www.revenue.state.mn.us for details, or call our military line at 651-556-4710 or email us at Military.Tax@state.mn.us.

To receive credit, generally you should file:

- 2010 Form M99 before October 15, 2014
- 2011 Form M99 before October 15, 2015
- 2012 Form M99 before October 15, 2016

You can download these forms on our website at www.revenue.state.mn.us.

What qualifies as a combat zone or hazardous duty area

Combat zones are designated by an Executive Order from the President as areas in which the U.S. Armed Forces are engaging or have engaged in combat. For updated information and requirements, go to the IRS website at www.irs.gov or see IRS Publication 3, *Armed Forces Tax Guide*.

There are currently three combat zones, which include the airspace above each:

- **Afghanistan area.** Afghanistan was designated as a combat zone beginning September 19, 2001.
- **Kosovo area.** Beginning Mar. 24, 1999, the Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea and the Ionian Sea north of the 39th Parallel were designated combat zones.
- **Persian Gulf area.** Beginning January 17, 1991, the Persian Gulf, the Red Sea, the Gulf of Oman, the part of the Arabian Sea that is north of 10 degrees north latitude and west of 68 degrees east longitude, the Gulf of Aden and the total land areas of Iraq, Kuwait, Saudi Arabia, Oman, Bahrain, Qatar and the United Arab Emirates.

Public Law 104-117 designates three parts of the former Yugoslavia as a qualified hazardous duty area to be treated as a combat zone beginning Nov. 21, 1995:

- Bosnia and Herzegovina
- Croatia
- Macedonia

In addition, the following locations are certified for combat zone tax benefits due to their direct support of military operations.

In support of Operation Enduring Freedom (Afghanistan combat zone):

- Pakistan, Tajikistan and Jordan beginning Sept. 19, 2001;
- Kyrgyzstan and Uzbekistan beginning Oct. 1, 2001;
- Philippines (only troops with orders referencing Operation Enduring Freedom) beginning Jan. 9, 2002;
- Yemen beginning Apr. 10, 2002;
- Djibouti beginning July 1, 2002; and
- Somalia beginning Jan. 1, 2004.

In support of Operation Iraqi Freedom (Arabian Peninsula Areas combat zone), Jordan, beginning Mar. 19, 2003.

How to claim the credit

You must file Form M99, *Credit for Military Service in a Combat Zone*, and attach the required documentation to receive the credit.

Using a paid tax preparer. If you pay someone to prepare your M99, that person must also sign the form. If you want your paid preparer to have the authority to discuss the form with the Department of Revenue, check the box at the bottom of the form. Checking the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at audits or appeals conferences. For these types of authorities, you must file a power of attorney.

Required documentation

You must attach the following to Form M99 for each period of duty in a combat zone or qualifying hazardous duty area:

- **National Guard, Reservists, and retired or discharged active-duty members:** Attach a copy of your Form DD-214 for each period of qualifying service.
- **Active-duty members:** Attach a copy of your Leave and Earnings Statement for each month in qualifying status.

If you don't have copies of the required documentation

National Guard and Reserve members may request a copy of their DD-214(s) from the Official Personnel File (OPF) maintained in their unit.

Inactive Reserve, retired, and discharged military members may order a copy of their DD-214(s) through The National Archives website at www.archives.gov.

If you choose not to use the Internet, you may mail a copy of Standard Form SF-180, *Request Pertaining to Military Records*, to the appropriate record center identified in the instructions for that form.

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Credit for Military Service in a Combat Zone *(continued)*

Active-duty military members (who did not receive a DD-214 for their duty in combat status) must submit a copy of their Leave and Earnings Statement for each month in a combat zone or qualified hazardous duty area. Copies of previous Leave and Earnings Statements can be obtained through the MyPay website at <https://mypay.dfas.mil>.

If you cannot secure the required Leave and Earnings Statements on MyPay, contact the appropriate Military Pay Customer Service staff at the following toll-free numbers:

Army (active duty) 1-888-332-7411
Army (reserve)..... 1-877-462-7782
Army (National Guard)..... 1-877-276-4729
Navy
(active duty/reserve) 1-888-332-7411
Air Force (active duty/reserve/
National Guard)..... 1-888-332-7411
Marine Corps
(active duty & reserve)... 1-888-332-7411

You should request the required documentation as soon as possible to avoid delays when filing for your credit.

Choosing direct deposit

You may get your refund faster by having it direct deposited in your bank account. Enter your banking information on the front of Form M99.

Note: Once you request a direct deposit of your refund, there is no way to cancel the direct deposit or change the account or routing information.

Use of information

All information you provide on Form M99 is private by state law and cannot be given to others, including your spouse, without your consent, except to the Internal Revenue Service (IRS), to other states that guarantee its privacy by law, to Minnesota courts, and to other Minnesota state, county and local government agencies. Your Social Security number is required under M.S. 270C.306.

If taxes or debts are owed

If you owe any Minnesota taxes, criminal fines, a debt to a state agency, district court, qualifying hospital or public library, state law may require the department to apply the military credit to the amount owed (including penalty and interest on the taxes). Your Social Security number will be used to identify you as the correct debtor. If the debt is less than the credit, you will receive the difference.

Filing for a deceased person

If the person eligible for this credit has died, the credit may be claimed by certain family members or personal representatives.

The following individuals can claim the credit (listed in order of eligibility):

1. A surviving spouse who has filed a 2013 joint federal income tax return with the decedent.
2. A personal representative appointed by the court to represent the estate. To be eligible, a surviving spouse cannot be filing a 2013 joint federal income tax return with the decedent. The personal representative must enclose a copy of the court document showing appointment as personal representative.

3. The first living person from the list below. To be eligible, (a) a surviving spouse cannot be filing a 2013 joint federal income tax return with the decedent, (b) a court cannot have appointed a personal representative to represent the estate, and (3) the value of the estate must be less than \$20,000. The eligible persons, in order, are:

- A surviving spouse who did not file a 2013 joint federal income tax return with the decedent
- The decedent's children
- The decedent's grandchildren
- The decedent's father and mother
- The decedent's brothers and sisters
- The children of the decedent's brothers and sisters.

To claim the credit, complete Form M23, *Claim for a Refund Due a Deceased Taxpayer*. Include Form M23, along with a copy of the decedent's death certificate, when you file Form M99. Mail Form M99, Form M23 and the death certificate to the address shown on the front of this form.

Information and assistance

If you have questions or need help completing Form M99 or Form M23, call 651-556-4710 or email Military.Tax@state.mn.us.

Call 651-296-4444 or 1-800-657-3676 to have forms mailed to you or go to our website at www.revenue.state.mn.us to download a copy.

This information will be made available in alternative formats upon request for individuals with disabilities.