



# 2018 Form M99, Credit for Military Service in a Combat Zone

Your First Name and Initial		Last Name		Your Social Security Number	
Current Home Address			Check if: New Address	Foreign Address	Your Date of Birth
			<input type="checkbox"/>	<input type="checkbox"/>	
City	State	Zip Code	Check if Amended Form M99		
			<input type="checkbox"/>		

Enter the number of months served in a combat zone during 2018. **Count partial months as full months.** Your home of record must have been Minnesota during the months served to qualify for the credit.

- 1 Number of months served in 2018 .....1 ■ \_\_\_\_\_
- 2 Multiply line 1 by \$120. This is the **AMOUNT OF YOUR CREDIT** .....2 ■ \_\_\_\_\_

For **Direct Deposit** of the full credit, enter the following information. Otherwise, you will receive a check.

*(You must use an account not associated with a foreign bank.)*

<b>Account Type</b>	<b>Routing Number</b>	<b>Account Number</b>
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	_____	_____

**Sign here:** *I declare that this return is correct and complete to the best of my knowledge and belief.*

_____ Your signature	_____ Date	_____ Phone
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_____ Paid preparer's signature	_____ Date	_____ Phone	_____ PTIN or VITA/TCE # (required)
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I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

### You must enclose the following with this return:

#### Active-duty members:

- Attach a copy of your Leave and Earnings Statement for each month in qualifying status.

#### National Guard, Reservists, and retired or discharged active-duty members:

- Attach Form DD-214 for each period of qualifying service.

#### Completed forms and documentation will be accepted starting January 2019.

Mail to: Minnesota Revenue, Mail Station 0043, St. Paul, MN 55146-0043

See instructions for additional information.



# 2018 Form M99 Instructions

*You may be eligible to receive a tax credit for military time served in a combat zone or qualified hazardous duty area during 2018.*

## Am I eligible?

You are eligible to receive a credit if all of the following are true:

- You served in a combat zone or qualified hazardous duty area during 2018
- The pay you received qualifies to be excluded as combat pay from federal gross income under Internal Revenue Code Section 112
- 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 full month.

## To Receive a Credit for Prior Years

The 2018 Form M99 applies only to time served in a combat zone during 2018. However, you can still receive credit for service in years prior to 2018. To receive credit for months of service:

- in 2015, file 2015 Form M99 before October 15, 2019
- in 2016, file 2016 Form M99 before October 15, 2020
- in 2017, file 2017 Form M99 before October 15, 2021

You can download these forms on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

Credits for:

- 2012 expired October 15, 2016
- 2013 expired October 15, 2017
- 2014 expired October 15, 2018

Individual circumstances may exist that extend the time allowed to file for these credits. If you spent additional days in a combat zone after the filing due date of the return, you can add the number of additional days plus 180 days to the initial 3½ year statute of limitations to claim the credit on Form M99.

**Example:** If you served in a combat zone in 2014, you had to file your 2014 Form M99 by October 15, 2018 to meet the 3½ year statute of limitations. However, starting on June 1, 2015 you spent 60 days in a combat zone. You would have an additional 240 days to claim the credit (60 days plus 180 days). Therefore, you would have until June 10, 2019 (240 days after October 15, 2018) to file 2014 Form M99.

## What geographic areas qualify?

Service in a designated Combat Zone, Hazardous Duty Area, or a location in direct support of military operations qualifies you to receive this credit. The President has the authority to designate Combat Zones by an Executive Order as areas in which the U.S. Armed Forces are engaging or have engaged in combat. Congress may designate Hazardous Duty Areas by Public Law to receive treatment as Combat Zones. The Department of Defense may certify service in locations in direct support of military operations for Combat Zone benefits. Service in one of the locations listed below qualifies you to receive this credit.

- **Afghanistan area.** Afghanistan was designated as a Combat Zone beginning September 19, 2001.  
The Department of Defense also recognizes service in the following countries for Combat Zone benefits:
  - Jordan Kyrgyzstan, Pakistan, Tajikistan, and Uzbekistan beginning Sept. 19, 2001
  - Djibouti as of Jul. 1, 2002
  - Yemen as of Apr. 10, 2002
  - Somalia and Syria as of Jan. 1, 2004
  - Philippines from Jan. 9, 2002 until Sept. 30, 2015
- **Kosovo area.** This area was designated as a Combat Zone beginning March 24, 1999 and includes:
  - The Federal Republic of Yugoslavia (Serbia/Montenegro)
  - Albania
  - Kosovo
  - The Adriatic Sea
  - The Ionian Sea north of the 39th parallel

- **Arabian Peninsula areas.** This area was designated as a Combat Zone beginning January 17, 1999 and includes:

- The Persian Gulf
- The Red Sea
- The Gulf of Oman
- The Gulf of Aden
- The Arabian Sea north of 10 degrees north latitude and west of 68 degrees east longitude
- Bahrain
- Iraq
- Kuwait
- Oman
- Qatar
- Saudi Arabia
- The United Arab Emirates

The Department of Defense also recognizes service in the following countries for Combat Zone benefits:

- Jordan as of Mar. 19, 2003
- Lebanon as of Feb. 12, 2015

- **Former Yugoslavia area.** This area was designated a Hazardous Duty Area beginning November 21, 1995 and includes:

- Bosnia and Herzegovina
- Croatia
- Macedonia

- **Sinai Peninsula.** This area was designated a Hazardous Duty Area beginning June 9, 2015.

## 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 Form 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 those types of authorities, you must file a power of attorney form.

*Continued*

## 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 DD-214 reflecting period of qualifying service.
- **Active-duty members:** Attach a copy of your Leave and Earnings Statement for each month in qualifying status.

## If You Do Not 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](http://www.archives.gov).

You may also 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.

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, or 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 2017 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 2018 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 2018 joint federal income tax return with the decedent, (b) a court cannot have appointed a personal representative to represent the estate, and (c) the value of the estate must be less than \$75,000.

The eligible persons, in order, are:

- A surviving spouse who did not file a 2017 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 for 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.

## Questions?

Forms and information are available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

If you have questions:

- Visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Send us an email at [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Call us at 651-296-3781 or 1-800-652-9094