



2026 Form M99, Credit for Military Service in a Combat Zone

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

Enter the number of months served in a combat zone during 2026. **Count partial months as full months.** Your domicile must have been Minnesota during the months served to qualify for the credit.

- 1 Number of months served in 2026 **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.)

Account Type

<input type="checkbox"/> Checking	<input type="checkbox"/> Savings	Routing Number _____	Account Number _____
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Sign here: I declare that this return is correct and complete to the best of my knowledge and belief.

Your signature _____	Date _____	Phone _____	
Paid preparer's signature _____	Date _____	Phone _____	PTIN or VITA/TCE # (required) _____

☐ I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

Explanation of Amended Form — If you need to make changes to a Form M99 that you have already submitted, you must mail a new Form M99, check the amended box on the form, and explain your changes below. If needed, enclose another sheet; include required documentation and mail to the address on the form.

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.

We will accept completed forms and documentation starting January 1, 2026.

Mail to:
Minnesota Department of Revenue
Mail Station 0043
600 N. Robert St.
St. Paul, MN 55146-0043

