2027 Form M99, Credit for Military Service in a Combat Zone

Your First Name and Initial | Last Name | Your Social Security Number

Check if: ☐ New Address ☐ Foreign Address

Current Home Address | Your Date of Birth (MM/DD/YYYY)

City | State | ZIP Code

☐ Check if Amended Form M99

Enter the number of months served in a combat zone during 2027. **Count partial months as full months.** Your domicile must have been Minnesota during the months served to qualify for the credit.

1	Enter the date range you served in a combat zone or hazardous duty area in 2027 . . . . . . 1 ■	(MM/DD/YYYY)	to	(MM/DD/YYYY)
2	If you had a second deployment in 2027 to a combat zone or hazardous duty area, enter the date range . . . . . 2 ■	(MM/DD/YYYY)	to	(MM/DD/YYYY)
3	Add the number of months from line 1 and line 2 that you served in 2027, do not include months outside of 2027 . . . . . 3 ■			
4	Multiply line 3 by $120. This is the **AMOUNT OF YOUR CREDIT** . . . . . 4 ■			

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

☐ Checking ☐ Savings

Routing Number | **Account Number**

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, 2027.

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

2027 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 2027. You can electronically file Form M99 on our website. Go to www.revenue.state.mn.us and enter M99 into the Search box.

Am I eligible?

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

- You served in a combat zone or qualified hazardous duty area during 2027
- The pay you received qualifies to be excluded as combat pay from federal gross income under Internal Revenue Code, section 112
- Your domicile was in Minnesota during your months of service

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 2027 Form M99 applies only to time served in a combat zone during 2027. However, you can still receive credit for service in years prior to 2027. To receive credit for months of service:

- in 2022, file 2022 Form M99 before October 15, 2026
- in 2023, file 2023 Form M99 before October 15, 2027
- in 2024, file 2024 Form M99 before October 15, 2028
- in 2025, file 2025 Form M99 before October 15, 2029
- in 2026, file 2026 Form M99 before October 15, 2030

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.

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. For more information visit https://www.revenue.state.mn.us/credit-military-service-combat-zone..

How to Claim the Credit

To claim this credit, file Form M99 electronically on our website or mail it to us with the required documentation attached.

Using a paid tax preparer (paper Forms M99 only): 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 Minnesota 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.

If You Do Not Have Copies of the 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 copies of their DD-214s from the Official Personnel File (OPF) maintained in their unit.

Inactive Reserve, retired, and discharged military members may order copies of their DD-214s through The National Archives website at **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**.

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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.

Line Instructions

Line 1

Enter the month you entered into a combat or hazardous duty zone and the last month you were in one of those zones for 2027.

Information regarding military service can be found in Block 18 (remarks) section of your DD Form 214. Your DD Form 214 might have language as follows which could detail your service in a combat zone: //Served in a designated imminent danger pay area//service in Afghanistan in support of operation enduring freedom 20270715-20280710//.

If your deployment began in 2026 or continued into 2028, you will need to claim those months on the corresponding tax year Form M99. Do not include months that are not in 2027 on the 2027 Form M99.

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 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 Minnesota Statute 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 us 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.

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

1. A surviving spouse who has filed a 2026 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 2027 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 2027 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 2026 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.