

Back Taxes for Military

Reservists called to active duty and enlistees in the armed forces may qualify for a deferral of taxes owed if they can show that their ability to pay taxes was affected by their military service.

The Servicemembers Civil Relief Act, which provides this benefit, covers:

- **Active duty members of the military services** — Army, Navy, Air Force, Marine Corps and Coast Guard
- **Commissioned officers of the uniformed services**, Public Health Service and the National Oceanic and Atmospheric Administration.
- **Reservists** placed on active duty.
- **National Guard personnel** called to active duty by the president of the United States

The deferral applies to taxes due before or during military service, and extends the payment deadline to 180 days after the military service ends. No interest or penalty accrues during the deferral period.

The taxpayer must apply for the deferral, as it is not automatic. When applying, the taxpayer must show how the military service affected their ability to pay. A taxpayer must also have received a notice of tax due, or have an installment agreement with the IRS, before applying for the deferral.

The deferral does not extend the deadline for filing any tax returns. However, taxpayers in the armed forces may get extra time to file under other provisions, such as being stationed overseas, in a combat zone, in a qualified hazardous duty area, or if they are serving in direct support of a combat zone.

Details of applying for the tax payment deferral and information on a wide range of tax issues affecting members of the military are in IRS Publication 3, Armed Forces' Tax Guide, which is available on the IRS Web site, IRS.gov, or by calling 1-800-TAX-FORM (1-800-829-3676). Additional information on tax issues affecting the military, including information on what areas are considered combat zones, can be found on IRS.gov on the Individuals page under the Military tab.