

Credit for Military Service in a Combat Zone 2008

Mark an X if a foreign address:

Enter the number of months served in a combat zone for the year 2008. **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 in 2008 **1** ■

2 Multiply line 1 by \$59. 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.

Checking Savings

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

Your signature	Date	
Paid preparer's signature	Date	

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

You must enclose the following with this return. See instructions for additional information.

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 2009.

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

2008 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 2008.

Who is eligible

You are eligible to receive a credit if:

- You served in a combat zone or qualified hazardous duty area anytime in 2008; 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 \$59 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 2008 Form M99 applies only to time served in a combat zone in 2008. However, you can still receive credit for service in years prior to 2008. To receive credit for months of service from September 11, 2001 through December 31, 2006, file 2006 Form M99. To receive credit for months of service in 2007, file 2007 Form M99.

To receive credit, generally your 2006 Form M99 should be filed before October 15, 2010, and your 2007 Form M99 should be filed before October 15, 2011. You can download these forms on our website at www.taxes.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. The following information is a guide to designated combat zones and hazardous duty areas as of September 2006. 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:

- Arabian Peninsula Areas beginning Jan. 17, 1991: Persian Gulf, Red Sea, Gulf of Oman, the part of the Arabian Sea north of 10° North latitude and west of 68° East longitude, the Gulf of Aden, and the countries of Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.
- Kosovo area beginning Mar. 24, 1999: Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea and the Ionian Sea north of the 39th Parallel.
- Afghanistan beginning Sept. 19, 2001.

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;
- Incirlik Air Base, Turkey from Sept. 21, 2001 through Dec. 31, 2005;
- 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):

- Turkey from Jan. 1, 2003 through Dec. 31, 2005;
- Israel from Jan. 1, 2003 through July 31, 2003;
- the Mediterranean Sea east of 30° East

longitude from March 19, 2003 through July 31, 2003;

- Jordan beginning Mar. 19, 2003; and
- Egypt from Mar. 19, 2003 through Apr. 20, 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. Form M99 is available from our office and on our website (see *Information and assistance* on page 2).

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.

Continued

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. If you do not choose direct deposit, you will be mailed a check.

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 2008 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 2008 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 2008 joint federal income tax return with the decedent, (b) a court cannot have appointed a personal repre-

sentative 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 2008 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 651-296-3781 or 1-800-652-9094 or email indinctax@state.mn.us. TTY users, call 711 for Minnesota Relay.

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

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