

Members of the military and their families often qualify for special tax benefits. For example, members of the armed forces don't have to pay taxes on some types of income. In addition, special rules could lower the tax they owe or allow them more time to file and pay their federal taxes.

Here are some of these special tax benefits:

- **Combat pay exclusion.** If someone serves in a [combat zone](#), part or all of their combat pay is tax-free. This also applies to people working in an area outside a combat zone when the Department of Defense certifies that area is in direct support of military operations in a combat zone. There are limits to this exclusion for commissioned officers.
- **Deadline extensions.** Some members of the military – such as those who serve overseas – can postpone most tax deadlines. Those who qualify can get automatic [extensions](#) of time to file and pay their taxes.
- **Earned income tax credit.** Military members who get nontaxable combat pay may choose to include it in their taxable income. One reason they might do this is to increase the amount of their earned income tax credit. People who qualify for this credit could owe less tax or even get a larger refund.
- **Joint return signatures.** Both spouses must normally sign a joint income tax return. However, if military service prevents that from happening, one spouse may be able to sign for the other or get a power of attorney.
- **Military Volunteer Income Tax Assistance program.** The Armed Forces Tax Council directs the military tax programs offered worldwide. Staff at military VITA sites receive training on [military tax issues](#), like tax benefits for service in a combat zone. Each installation's legal office may also be a source for more information.
- **Reserve and National Guard travel.** Members of a reserve component of the Armed Forces may be able to [deduct their unreimbursed travel expenses](#) on their return. In order to do so, they must travel more than 100 miles away from home in connection with their performance of services as a member of the reserves.
- **ROTC allowances.** Some amounts paid to [ROTC students](#) in advanced training are not taxable. This includes things like allowances for education and subsistence. On the other hand, active duty ROTC pay is taxable. This includes things like pay for summer advanced camp.

