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Many States Extend Filing Deadline for Military Personnel in Combat Zones

Summary

Numerous states are following the federal government's lead by offering military personnel serving in a combat zone or qualified hazardous duty area in support of operation "Iraqi Freedom" additional time to file state personal income tax returns, pay taxes, file refund claims, and take other actions with state tax agencies. So far, 37 states are following the provisions of tax code Sections 112 and 7508, which automatically extend by 180 days following such service the deadline for filing and paying federal income taxes and claiming refunds for an individual who is serving in the armed forces in a combat zone or qualified hazardous duty area, or who has qualifying service outside of a combat zone or qualified hazardous duty area.

Full Article

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SECTION: STATE TAXES

TITLE: State Taxes: MANY STATES EXTEND FILING DEADLINE FOR MILITARY PERSONNEL IN COMBAT ZONES

AUTHOR: By Maria Mahone

TEXT:

Numerous states are following the federal government's lead by offering military personnel serving in a combat zone or qualified hazardous duty area in support of operation "Iraqi Freedom" additional time to file state personal income tax returns, pay taxes, file refund claims, and take other actions with state tax agencies.

So far, 37 states are following the provisions of Internal Revenue Code Sections 112 and 7508, which automatically extend by 180 days following such service the deadline for filing and paying federal income taxes and claiming refunds for an individual who is serving in the Armed Forces in a combat zone or qualified hazardous duty area, or who has qualifying service outside of a combat zone or qualified hazardous duty area.

For qualified military personnel, the filing deadline is extended for 180 days after the later of:

-- the last day the individual is in a combat zone or qualified hazardous duty area or has qualified service outside of the combat zone or qualified hazardous duty area, or

-- the last day of any continuous qualified hospitalization for injury from service in the combat zone or qualified hazardous duty area or while performing qualifying service outside of the combat zone or qualified hazardous duty area.

A combat zone is any area the president designates by executive order as an area in which the United States Armed Forces are engaging or have been engaged in combat. A combat zone designation ceases on the date the president specifies by executive order.

Executive Order No. 12744 designated the following as combat zones beginning Jan. 17, 1991:

-- the Persian Gulf,

-- the Red Sea,

-- the Gulf of Oman,

-- part of the Arabian Sea that is north of 10 degrees north latitude and west of 68 degrees east longitude,

-- the Gulf of Aden, and

-- the total land areas of Iraq, Kuwait, Saudi Arabia, Oman, Bahrain, Qatar, and the United Arab Emirates.

Special State Provisions.

Hawaii, Oklahoma, and Pennsylvania will not follow the federal guidelines, but will offer filing extensions.

Hawaii provides a four-month extension for all taxpayers and an additional two months, if needed. However, there are no special provisions for military personnel.

Oklahoma extends filing deadlines for military personnel to the 15th day of the third month following the month in which the taxpayer returns to Oklahoma or is discharged from the hospital.

Pennsylvania will follow the federal guidelines, except that individuals serving in the "qualified hazardous duty area" must apply for an extension of time to file.

Two states, Ohio and Virginia, are offering enhanced versions of the extensions provided by the federal government.

> Ohio is extending the filing period to cover time in missing-in-action status, and time in continuous hospitalization within the United States resulting from injuries received in a combat zone for up to five years.
>
> Under recently enacted Virginia legislation, S.B. 910, the filing extension also is made available to members of the Virginia National Guard who are on active duty 30 days or more.

	MILITARY FILING
Federal	Deadline for filing personal income tax return extended for: 180 days after the later of the last day the taxpayer was in a combat zone or qualified hazardous duty area, or the last day of any continuous qualified hospitalization for injury from service in the combat zone or qualified hazardous duty area or while performing qualifying service outside of the combat zone or qualified hazardous duty area; see IRS Publication 3- Armed Forces' Tax Guide at http://www.irs.gov/pub/irs-pdf/p3.pdf.
Alaska	No personal income tax imposed.
Arizona	Following federal guidelines.
Arkansas	Following federal guidelines.
California	Following federal guidelines; see FTB Pub. 1021 California Tax Information for Military Personnel -- Extensions and Income Exclusions at http://www.ftb.ca.gov/forms/misc/1021.pdf.
Colorado	Following federal guidelines; search Find Answers at http://revenuestateco.custhelp.com/cgi-bin/revenuestateco.cfg/php/enduser/home. php.
Connecticut	Following federal guidelines; Informational Publication IP 2002(22) at http://www.drs.state.ct.us/formlib/2002/Pubs/IP/IP02-22.pdf.
Delaware	Following federal guidelines.
District of Columbia	Following federal guidelines.
Florida	No personal income tax imposed.
Georgia	Following federal guidelines.
Hawaii	Automatic extension of four months for all taxpayers. Another two month extension is available if needed.
Idaho	Following federal guidelines.
Illinois	Following federal guidelines.
Indiana	Following federal guidelines; see Information Bulletin #27 at http://www.state.in.us/dor/publications/bulletin/income/pdf/ib27.pdf.
Iowa	Following federal guidelines; see Publication 78-583 Income Tax Information for Military Personnel at http://www.state.ia.us/tax/educate/78583.html.
Kansas	Following federal guidelines.

Kentucky	Following federal guidelines.
Louisiana	Following federal guidelines; see Revenue Information Bulletin No. 03-008 at ttp://www.rev.state.la.us/rules_legislation_forms/RIB03008.pdf.
Maine	Following federal guidelines.
Maryland	Following federal guidelines.
Massachusetts	Following federal guidelines.
Minnesota	Following federal guidelines; see Extensions for Active Duty Military Personnel at http://www.taxes.state.mn.us/individ/taxinfo/1018ext.html; and Income Tax Fact Sheet #5: Military Personnel at http://www.taxes.state.mn.us/individ/factshts/individ/pdf/ifs5.pdf.
Mississippi	Following federal guidelines.
Missouri	Following federal guidelines.
Montana	Following federal guidelines.
Nebraska	Following federal guidelines.
Nevada	No personal income tax imposed.
New Hampshire	No personal income tax imposed.
New Jersey	Following federal guidelines; see New Jersey Bulletin GIT-7, Military Personnel at http://www.state.nj.us/treasury/taxation/pdf/pubs/tgi-ee/git7.pdf.
New York	Following federal guidelines; see Publication 361: New York State Income Tax Information for Military Personnel and Veterans for Tax Year 2002 at http://www.tax.state.ny.us/pdf/publications/Income/pub361_1102.pdf.
North Carolina	Following federal guidelines; see State Tax Relief for U.S. Troops Serving in a Combat Zone at http://www.dor.state.nc.us/combatzone.html.
North Dakota	Following federal guidelines.
Ohio	Estimated income tax payments, income tax return payments, and income tax return filings will be extended for 180 days beyond the period of service in the combat zone, plus time in missing-in-action status and time in continuous hospitalization outside the United States , up to five years of hospitalization within the United States resulting from injuries received in the combat zone; see IT-2002-01 at http://www.state.oh.us/tax/Information_Releases/it200201.html.
Oklahoma	Filing of return and payment of income tax extended to the 15th day of the third month following the month in which the taxpayer returns to Oklahoma or is discharged from the hospital; see Frequently Asked Questions at http://www.oktax.state.ok.us/faq.html#Income Tax: General FAQs.

Oregon	Following federal guidelines; see Military Questions and Answers at http://www.dor.state.or.us/q_a/military.html.
Pennsylvania	Following federal guidelines, except that individuals serving in a "qualified hazardous duty area" must apply for an extension of time to file; search online customer service center at http://revenue-pa.custhelp.com/cgi-bin/revenue_pa.cfg/php/enduser/home.php.
Rhode Island	Following federal guidelines.
South Carolina	Following federal guidelines.
South Dakota	No personal income tax imposed.
Texas	No personal income tax imposed.
Utah	Following federal guidelines.
Vermont	Following federal guidelines.
Virginia	Following federal guidelines; extension also available to members of Virginia National Guard on active duty 30 days or more; see S.B. 910 at http://leg1.state.va.us/cgi-bin/legp504.exe?031+ful+SB910ER.
Washington	No personal income tax imposed.
West Virginia	Following federal guidelines.
Wisconsin	Following federal guidelines; see Publication 401 at http://www.dor.state.wi.us/pubs/02pb401.pdf.
Wyoming	No personal income tax imposed.