



# TAX INFORMATION MEMORANDUM

9 Jan 2013

01-13

## Code 16 Legal Assistance POCs

CDR Andy House  
Division Director  
202-685-5393  
andrew.house@navy.mil

Ms. Kate Somerville  
Deputy Division Director/  
Navy Tax Counsel/ Voting  
Assistance Officer Support  
202-685-4639  
kathlene.somerville@navy.mil

Ms. Karen Morrisroe  
Program Mgr, Navy IDDES  
202-685-7182  
karen.morrisroe@navy.mil

LT Janelle Kuroda  
Action Officer  
202-685-4641  
janelle.kuroda@navy.mil

LT Audrey Koecher  
VITA/ELF Program Mgr.  
Action Officer  
202-685-4637  
audrey.koecher@navy.mil

Mr. Mike Cole  
Immigration Paralegal/ Assistant  
Voting Assistance Officer  
Support  
202-685-4643  
michael.s.cole1@navy.mil

OJAG, Code 16  
1322 Patterson Ave SE  
Suite 3000  
Washington Navy Yard, DC 20374  
Phone: 202.685.4643  
Fax: 202.685.5486

**Subj: Tax Filing Delayed Until Jan. 30 for Most Individual Income Tax Returns; Procedure for Seeking a Tax Filing Extension; Definition of Combat Zones.**

### **1. IRS Plans January 30 Tax Season Opening for Most Taxpayers.**

On Jan. 8, 2013, the IRS advised it will open the 2013 filing season on Jan. 30 for individual income tax returns given tax law adjustments made by Congress under the American Taxpayer Relief Act (ATRA). The IRS originally planned to open the 2013 filing season on Jan. 22. This delay does not alter the Apr. 15, 2013 deadline to file and pay taxes.

The IRS is in the process of updating forms, completing programming, and testing its processing systems to reflect these tax law adjustments as they may impact many 2012 tax returns. The majority of tax filers should be able to file returns starting Jan. 30, regardless of whether they file electronically or use paper forms. Beginning Jan. 30, the IRS will accept tax returns affected by the late Alternative Minimum Tax (AMT) patch as well as the three major "extender" provisions for people claiming the state and local tax deduction, higher education tuition and fees deduction, and educator expenses deduction.

The IRS cautions that some households may have to delay filing returns until late February or early March given continuing updates to IRS forms and processing systems. This may include filers claiming residential energy credits (Form 5695), depreciation of property (Form 4562) or general business credits (Form 3800). A complete list of forms that will not be accepted until further update is available at: <http://www.irs.gov/uac/Newsroom/List-of-IRS-forms-that-1040-filers-can-begin-filing-in-late-February-or-into-March-2013>.

The usual Apr. 15 tax filing deadline is NOT being extended to accommodate any of these complications. Any filers unable to complete their returns by the Apr. 15 filing deadline should seek a tax filing extension. Item two below provides more information regarding the procedure for seeking a tax filing extension.

For more information, please see IR-2013-2 at: <http://www.irs.gov/uac/Newsroom/IRS-Plans-Jan.-30-Tax-Season-Opening-For-1040-Filers>.

### **2. Procedure for Seeking a Tax Filing Extension.**

Taxpayers requiring additional time to file their return may file IRS Form 4868 to request a filing extension until Oct. 15, 2013. Form 4868 must be filed by Apr. 15, 2013 for taxpayers in the U.S. or Jun. 17, 2013 for those who are overseas in order to qualify for this extension. Overseas filers desiring the full delay to file should be

sure to check the box on line 8 of Form 4868. PLEASE BE ADVISED: Taxpayers taking this automatic extension will be charged interest on any tax they *owe* that is not paid by Apr. 15, 2013 until the date the tax is actually paid. A late payment penalty and a late filing penalty are also normally charged, unless the taxpayer can show reasonable cause for not paying on time. Taxpayers filing delayed returns should thus attach a statement to their return explaining the reason for their delay.

For additional information, please see IRS Form 4868 at:

<http://www.irs.gov/pub/irs-pdf/f4868.pdf>.

### **3. Definition of Combat Zones.**

Members of the U.S. Armed Forces who served in a combat zone may exclude certain pay from their income for income tax purposes. Code 16 regularly receives questions on what constitutes a combat zone.

A combat zone is any area the President designates by Executive Order as an area in which the U.S. Armed Forces are engaging or have engaged in combat. An area usually becomes a *combat zone* and ceases to be a *combat zone* on the dates designated by the President in the Executive Order (EO).

The following areas are currently designated as combat zones:

- Afghanistan area. By EO No. 13239, Afghanistan and airspace above was designated a combat zone beginning Sep. 19, 2001.
- The Kosovo area. By EO No. 13119, the following locations, including airspace, were designated as a combat zone beginning Mar. 24, 1999: Federal Republic of Yugoslavia (Serbia/Montenegro), Albania, the Adriatic Sea, and the Ionian Sea north of the 39<sup>th</sup> parallel.
- The Persian Gulf area. By EO No. 12744, the following locations and airspace above were designated as a combat zone beginning Jan. 17, 1991: the Persian Gulf, the Red Sea, the Gulf of Oman, the 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.

For detailed information on combat zones, combat pay, and military pay generally, please see IRS Publication 3 Armed Forces' Tax Guide at:

<http://www.irs.gov/pub/irs-pdf/p3.pdf>. Please note that the 2012 version is not yet available, and refer to the 2011 version until the new version is released.

### **4. Further Information.**

Please contact Code 16 for any questions or comments regarding this TIM. Code 16 contact information is located in the sidebar.