



# TAX INFORMATION MEMORANDUM

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**Subj: IRS Releases Publication 3 for 2012 Returns; Areas that Qualify for Combat Zone Tax Exclusion Privileges in Direct Support of the Afghanistan Combat Zone.**

### 1. IRS Releases Publication 3 for 2012 Returns.

The IRS recently released Publication 3, Armed Forces' Tax Guide for 2012 Returns. This is a critical reference for all military tax issues. Please see:

<http://www.irs.gov/pub/irs-pdf/p3.pdf>.

### 2. Areas that Qualify for Combat Zone Tax Exclusion Privileges In Direct Support of the Afghanistan Combat Zone.

In TIM 01-13, we listed the designated combat zones established by Presidential Executive Order and designated qualified hazardous duty areas established by Congress, both of which qualify for combat zone tax exclusion privileges. In addition to these areas, the Secretary of Defense can extend combat zone exclusion privileges to service members outside of these areas who serve in direct support of designated combat zones or qualified hazardous duty areas.<sup>1</sup>

The following areas currently qualify for combat zone tax exclusion privileges for personnel serving in direct support of the Afghanistan Combat Zone:

- Djibouti
- Jordan (also qualifies in direct support of Operation Iraqi Freedom/Operation New Dawn)
- Kyrgyzstan
- Pakistan
- The Philippines - in conjunction with Operation Enduring Freedom
- Somalia (also qualifies in direct support of Operation Iraqi Freedom/Operation New Dawn)
- Syria
- Tajikistan
- Uzbekistan
- Yemen

For detailed information on combat zone tax relief areas for personnel in direct support of a combat zone, please see the DoD Financial Management Regulation, Vol. 7A, Ch. 44 at: [http://comptroller.defense.gov/fmr/07a/07a\\_44.pdf](http://comptroller.defense.gov/fmr/07a/07a_44.pdf).

### 3. Further Information.

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

<sup>1</sup> The Secretary of Defense has the authority under the Treasury Regulations (currently delegated to PDUSD(P&R)) to extend combat zone tax exclusion benefits to service members performing military service outside of a combat zone or qualified hazardous duty area.