

Filing Late

- Filing late can result in you being charged interest and receiving late payment penalties.
- Late-filing penalties can mount up at a rate of 5% of the amount due with your return for each month you're late
- If you are more than 60 days late, the minimum penalty is \$100 or 100% of the tax due with the return, whichever is less.

Amending Returns

- If you need to correct your refund you will need to complete a Form 1040-X, Amended U.S. Individual U.S. Income Tax Return
- Amended Returns can be mailed in or filed electronically (if the original return was e-filed)
- The normal processing time for Amended Returns is up to 16 weeks.
- If you are waiting for a refund from your original tax return, don't file your amended return until after you receive the refund
- If you're filing an amended tax return because you owe more tax, you should file Form 1040X and pay the tax as soon as possible to limit interest and penalty charges.



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TAX Information



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DOCUMENTS YOU NEED TO FILE

- Social Security number(s) and birth date for you, your spouse and other eligible family members
- All W-2 forms, from all employers, for you and your spouse (Military W-2s can be retrieved from the myPay website)
- Form 1099 for independent contractors
- Child care, education and adoption costs documentation
- Investment income forms
- Alimony information
- Social Security benefits information
- Miscellaneous income forms
- Form 1098-E for student loan interest
- Form 1098 for home mortgage interest
- Charitable donations receipts
- Medical and dental expense bills
- Real estate tax documents

Deadline & Extension

File by **June 15, 2022** unless you file for an extension. There are three types of extension offered to service members stationed out side of the United States:

1. Automatic 2-Month Extension
 - If US citizen/resident alien, you qualify without filing Form 4868 if:
 - #1. You live outside the US and your main place of business or post of duty is outside the US.
 - #2. You are in the military on an assigned tour of duty outside the US for a period that includes the entire due date of the return.
2. Automatic 4-Month Extension (Form 4868)
 - Filing Form 4868 by June 15, 2022 for a 2021 calendar-year tax return.
 - Check the box on line 8.
 - Extends your due date to October 15, 2022.
3. Additional Discretionary 2-Month Extension
 - You can request to file your return by December 15, 2022.
 - Must send the IRS a letter explaining the reasons why you need the additional 2 months.
 - Send the letter by October 15, 2022 to Department of the Treasury
 - You will not receive IRS notification unless your request is denied.

Resources

Military One Source

- **FREE** MiTax Tax Preparation & E-Filing Service
 - Complete and electronically file your federal and up to three state tax forms.
 - Check on your electronic filing status.
- **FREE** MiTax Consultations
 - Easy access to tax consultants with military expertise.
 - Alert you to tax requirements and deductions related to military life.
 - Identify important tax regulations that apply to service members.
 - To speak with a MiTax consultant, please call 800-342-9647
- **FREE** Financial Counseling
 - Experts trained to help you reach your long-term saving goals.

Legal Assistance

- For further assistance, our office offers legal assistance appointment Monday through Thursday for you to come in to speak with an attorney.
- To schedule an appointment, please call DSN 315-226-4022.
- The legal office is located in the Torii Building (Bldg 656) on the 2nd floor.

IRS Website

www.irs.gov

- Publication 3: Armed Forces' Tax Guide

DO NOT LIE! Lying on your taxes can have the following consequences:

- You can face civil penalties.
 - Common penalties include:
 - Negligence penalty: 20% of the additional tax
 - Fraud penalty: 75% of the additional tax due to fraud
- In rare cases, the IRS can press criminal charges
- You can receive adverse actions for violation of Article 107 of the UCMJ

