

+ INCOME TAX ISSUES UPDATE FOR PERSONNEL SERVING IN OPERATION DESERT STORM

TO: MILITARY AND
SUPPORT PERSONNEL
WHO HAVE SERVED IN
OPERATIONS DESERT
SHIELD OR DESERT
STORM

HOW LONG IS THE REVISED
EXTENSION?

- A taxpayer who entered
the combat zone on or
after January 1, 1991,
and before April 15,
1991, (on April 10,
1991, in this
example), would be
granted an additional
185 days after leaving
the zone (180, the
former extension, plus
5, the period from
April 10, 1991, to
April 15, 1991).

The federal Internal
Revenue Service has
announced further
provisions for filing
and paying income tax
for U.S. military and
support personnel who
have served in
Operations Desert
Shield or Desert Storm.

The original extension
permitted eligible
Desert Storm personnel
to file returns up to
180 days after
departing from the
designated combat zone.

The revised extension
provides an additional
period of up to 105
extra days, measured by
counting the number of
days between the date
eligible personnel
ENTERED the combat zone
(or January 1, 1991,
whichever is later) and
the normal April 15,
1991, filing deadline.

WHO IS ELIGIBLE FOR THE
NEW PROVISIONS?

Illinois will closely
follow federal practice
(see our Informational
Bulletin FY91-47,
Income Tax Issues for
U.S. Military and
Support Personnel
Affected by Operation
Desert Storm).

The original provisions
applied only to U.S.
military or support
personnel who served in
the designated combat
zone on or after
January 17, 1991. The
revised provisions now
make eligible any
military or support
personnel who served in
the combat zone any time
on or after August 2,
1990.

New provisions not
included in the
previous bulletin are

- a further extension
for filing and paying
income tax and
- inclusion of Desert
Shield personnel.

For example:

- A taxpayer who
entered the combat
zone between August
2, 1990, and January
1, 1991, (on December
15, 1990, in this
example) would be
granted an additional
285 days after
leaving the zone (180,
the former extension,
plus 105, the full
period from January
1, 1991, to April 15,
1991).

QUESTIONS?

If you have questions or
need more information,
please call or write us.
Our telephone numbers
and address are listed
at the bottom of this
bulletin.

FOR
INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue
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Springfield, IL 62794-9044
