



# Tax Returns When Deployed

## Fact Sheet

### Introduction

Your tax return must be signed to be valid. Married couples must both sign the return. However, if you are deployed, there are other options. If your spouse has a valid power of attorney to attach with the return, then he or she can sign for you. You can also use IRS Form 2848.

### Power of Attorney (IRS Form 2848)

This form is used to grant a Power of Attorney to an agent on your behalf. It can be a spouse or other family member. It can also be someone that is eligible to practice before the IRS (for example, an attorney).

This form enables a spouse or agent to sign your return on your behalf. In Part I of the form, you must indicate that you are granting the power to sign the return, the tax form number, and the tax year for which the form is being filed.

- **agent:** a person who acts on behalf of someone else (also called the attorney-in-fact)
- **power of attorney:** a document that gives someone authority to act on your behalf on matters that you specify; the person who acts on behalf of someone else is called the agent; the person who has given the authority to the agent is called the principal

### Joint Returns

Generally, joint returns must be signed by both spouses. When a spouse is overseas, in a combat zone, in a missing status, incapacitated, or deceased, then a power of attorney may be needed to file a joint return, because one of the signers is not able to sign.

### Spouses

#### Overseas

If one spouse is overseas on military duty, one spouse can prepare the return, sign it, and send it to the other spouse to sign. However, this must be done early enough so that it can be filed by the due date.

Also, the spouse who is overseas can file Form 2848 specifically stating that the spouse who remains in the U.S. can sign the return for the absent spouse.

#### Missing Status

The spouse of a member of the Armed Forces who is in a missing status in a combat zone can still file a joint return. The joint return can be filed for any year beginning not more than two years after the end of the combat zone activities. The joint return filed under these conditions is valid even if it is later determined that the missing spouse died before the year covered by the return.

#### Incapacitation

If your spouse cannot sign because of disease or injury and he or she tells you to sign, you can sign your spouse's name in the proper space on the return, followed by the words "by [Your Name; Husband or Wife]."

Be sure to sign your name in the space provided for your signature. Attach a dated statement, signed by you, to your return. The statement should include the form number of the return you are filing, the tax year, the reason your spouse could not sign, and that your spouse has agreed to you signing for him or her.

#### Death During the Year

If one spouse dies during the year and the surviving spouse does not remarry before the year's end, the surviving spouse can file a joint return for that year, signing "filing as surviving spouse." If an executor or administrator was appointed, both them and the surviving spouse must sign the return filed for the deceased.

### Deadline Extensions

There are many reasons why tax deadlines can be requested or automatically extended.

#### These reasons include but are not limited to:

- service in a combat zone or qualifying service outside of a combat zone
- deployment outside of the U.S. away from your permanent home duty station while participating in a contingency operation



**Extensions may be 180 days after the later of the two:**

- the last day you are in a combat zone, have qualifying service outside of the combat zone, or serve in a contingency operation
- the last day of any continuous qualified hospitalization for injury from service in the combat zone or contingency operation

Deadlines can further be extended by the number of days left till the deadline when you entered a combat zone.

## Payment Deferrals

You may qualify to delay payment of income tax that becomes due before or during your military service.

**To qualify, you must:**

- be performing military service
- tell the IRS your ability to pay the income tax has been materially affected by your military service

You may be allowed up to 180 days after termination or release from military service to pay the tax. If you pay the tax in full by the end of the deferral period, you will not be charged interest or penalty for that period.

*For more information, visit [irs.gov](https://www.irs.gov).*

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*The information and statements of law in this fact sheet should not be considered legal advice. This fact sheet is provided as a broad guide to help you understand how certain legal matters are handled in general. Courts may interpret the law differently. Before you take action, talk to an attorney and follow his or her advice. Always do what the court tells you to do.*

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