



Media contact:  
Nancy Kasten, NATP marketing director  
[nkasten@natptax.com](mailto:nkasten@natptax.com)

## **Military personnel may receive additional tax benefits for 2019 returns**

**APPLETON, Wis. (Jan. 16, 2020)** – Members of the military and their families may be eligible for special tax benefits on their 2019 tax returns. For federal tax purposes, the U.S. Armed Forces include enlisted personnel in all regular and reserve units controlled by the Secretaries of Defense — the Air Force, Army, Coast Guard and Navy.

Travel expenses can be deducted if they are unreimbursed and are incurred while traveling away from home. Homes of members of the U.S. Armed Forces are considered their duty station if on a permanent duty assignment. To be deductible, the travel expenses must be work-related. Military personnel cannot deduct any expenses for personal travel, such as visits to family on leave. If part of the Reserves, unreimbursed travel expenses for traveling more than 100 miles from home to perform reserve duties are eligible for deduction. They do not have to itemize deductions since eligible expenses are deducted as an adjustment to income. The standard mileage rate for 2018 is 54.5 cents and 58 cents for 2019.

Uniform purchase cost and future upkeep deductibility depend on whether the uniform can be worn when off duty. If the uniform can be worn while off duty, no costs can be deducted. However, if the uniform is prohibited from being worn when off duty, the cost associated with that uniform may be deducted. The following are deductible:

- Military battle dress uniforms and utility uniforms that cannot be worn while off-duty
- Articles not replacing regular clothing, including insignia of rank, corps devices, epaulets, aiguillettes and swords

Moving expenses have special rules that apply to active duty members of the U.S. Armed Forces and their surviving spouses who move due to a permanent station change. Deductible expenses include unreimbursed costs of moving, travel and storing and insuring personal items including household goods.

Distributions from an IRA, 401(k) or 403(b) plans made after the date of the order or call to active duty and before the close of the active duty period have special rules and may not be subject to the 10 percent penalty tax on early distributions. Such distributions are also eligible to be repaid to the plan if paid back within two years of ending active duty.

This article contains general tax information for taxpayers. Each tax situation may be different, so do not rely upon this information as the sole source of authority. The [National Association of Tax Professionals \(NATP\)](#) advises working with a trusted expert who keeps current on tax law changes and is an NATP member. To learn more about NATP or to find a local, registered tax professional, visit [www.natptax.com](http://www.natptax.com).

###

NATP is the largest association dedicated to equipping tax professionals with the resources, connections and education they need to provide the highest level of service to their clients. NATP is comprised of more than 22,000 leading tax professionals who believe in a superior standard of ethics and exemplify professional excellence. Members rely on NATP to deliver professional connections, content expertise and advocacy that provides them with the support they need to best serve their clients. The organization welcomes all tax professionals in their quest to continually meet the needs of the public, no matter where they are in their careers. The NATP headquarters is located in Appleton, WI. To learn more, visit [www.natptax.com](http://www.natptax.com).