



Home Buyer Tax Credit Extended Special Rules for Members of the Military

Extension of Tax Credit Deadlines

- The home buyer tax credit was available for qualified purchases with a binding sales contract in place on or before April 30, 2010 and closed by September 30, 2010.
- However, for qualified service members who were ordered on a period of official extended duty, these dates are extended. For these home buyers, the tax credit applies to sales with a binding sales contract in place on or before **April 30, 2011** and closed by **June 30, 2011**.
- A person who was forced to return to the U.S. for medical reasons before completing an assignment of at least 90 days of qualified official extended duty outside of the United States may qualify for the one-year extension.

Definitions

- “Qualified service member” means a member of the uniformed services of the U.S military, a member of the Foreign Service of the U.S., or an employee of the intelligence community.
- “Official extended duty” means any individual who served on qualified official extended duty service outside of the United States for at least 90 days during the period January 1, 2009 to April 30, 2010.

File [IRS Form 5405](#) with your tax return along with your HUD-1 Settlement Statement and proof of official extended duty assignment to claim the tax credit. You cannot file electronically to claim the credit. It takes about six to eight weeks to get a refund claimed on a complete and accurate paper return where all required documents are attached. File [IRS Form 1040X](#) if you are amending your 2009 or 2010 return.

Visit: IRS.gov and/or IRS videos on [YouTube](#) for more info.