



Notifying the IRS by E-Mail about Combat Zone Service

Working with the Department of Defense, the Internal Revenue Service identifies taxpayers who are serving in a combat zone to suspend compliance actions, such as audits or enforced collections, until 180 days after the taxpayer has left the zone.

Taxpayers, including Civilian taxpayers working with U.S. Armed Forces, qualifying for such combat zone relief may also notify the IRS directly of their status through a special e-mail address: combatzone@irs.gov. They should provide name, stateside address, Date of Birth, and the date of deployment to the combat zone. Taxpayers should also include any official document received that indicates their area or military operation. Civilians usually provide a Letter of Authorization or a letter from their employer however letters from the military that state the taxpayer served in a "tax-free zone" or "Combat Zone Tax Exclusion Area (CZTE)" are acceptable. Do not include any social security numbers in an e-mail. The taxpayer, spouse of the taxpayer, or an authorized agent or representative may make this notification.

The IRS cannot provide tax account information by e-mail. Therefore, we will send responses to any questions about the taxpayer's account by regular mail to the address we have on record for the person, within two business days. We may provide general answers to questions regarding the status of individual combat zone updates via e-mail.

[Get help](#) with your tax questions.

IRS Publication 3, Armed Forces' Tax Guide, ([PDF 207K](#)) and [IRS Publication 54](#), Tax Guide for U.S. Citizens and Resident Aliens Abroad, contain information on various tax issues affecting members of the U.S. Armed Forces, including reservists, decedents, and persons missing in action.

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