

SPECIAL RULES FOR MEMBERS OF THE MILITARY

Extension of Tax Credit Deadlines

- The home buyer tax credit is available for qualified purchases with a binding sales contract in place on or before April 30, 2010 and closed by June 30, 2010.
- However, for **qualified service members who are ordered on a period of official extended duty**, these dates are extended for one year. 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 is 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 period of extended duty outside of the United States for at least 90 days during the period beginning after December 31, 2008 and ending before May 1, 2010.

http://www.federalhousingtaxcredit.com/service_mem.php

Courtesy of JB Goodwin