

**WELCOME  
To  
Mountain Home, Idaho!**

Check out a few of our favorite  
Idaho Websites

Visit us on the Web at  
[www.miraclecpa.org](http://www.miraclecpa.org)

See the Sites

Enjoy the Outdoors

[www.parksandrecreation.idaho.gov](http://www.parksandrecreation.idaho.gov)

[www.visitidaho.org](http://www.visitidaho.org)

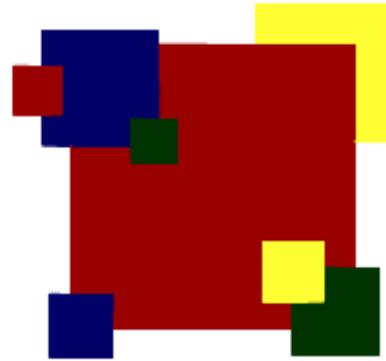
[www.accessidaho.org](http://www.accessidaho.org)

Settle into our

Great Community

[www.mountain-home.us](http://www.mountain-home.us)

[www.mountainhomenews.com](http://www.mountainhomenews.com)



Jay Miracle, CPA

Celia Parks, CPA

---

Lisa Anderson, EA

Lauri Erickson, EA

---

Angela Lane

Gin Shores

---

440 North 6th East  
Mountain Home, ID 83647  
(208) 587-3301  
[www.miraclecpa.org](http://www.miraclecpa.org)

# Helpful Information for Military Members

\*Some out-of-pocket such as un-reimbursed PCS moving expenses and uniform cost and upkeep-may be deductible

\*Idaho does have **Income Tax** and generally follows federal law regarding which type of pay and allowances are taxable:

~If Idaho is your military home of record and you are on active duty stationed in Idaho,

ALL of your military wages and ALL nonmilitary income are subject to Idaho tax.

~If Idaho is your military home of record and you are on active duty stationed outside of Idaho,

ONLY military wages you receive while stationed in Idaho and ALL nonmilitary income are subject to Idaho tax.

~If Idaho is not your military home of record and you are on active duty stationed in Idaho,

NONE of your military wages are subject to Idaho tax and ALL of your nonmilitary income from Idaho is subject to Idaho Tax.

~The Military Spouses Residency Relief Act allows a service member's spouse relief from Idaho income tax on nonmilitary wages

Under certain circumstances, the nonmilitary spouse can keep a previous state of domicile, rather than becoming an Idaho Resident.

**SOME PAY & ALLOWANCES ARE INCLUDED IN GROSS INCOME, ARE SUBJECT TO INCOME TAX, AND MUST BE REPORTED ON YOUR INCOME TAX RETURN – SUCH AS:**

**Basic Pay**

- Active Duty
- Attendance at a designated service school
- Back Wages
- CONUS COLA
- Drills
- Reserve training
- Training duty

**Incentive pay**

- Flight
- Hazardous duty
- HALO

**Bonuses**

- Career Status
- Reenlistment
- Enlistment
- Overseas extension

**Other Payments**

- Accrued leave
- High deployment per diem
- Certain student loan repayments

**Special Pay**

- Aviation career incentives
- Diving duty
- Foreign duty
- Foreign language proficiency
- Optometry
- Hardship duty
- Hostile fire or imminent danger
- Medical and dental
- Nuclear-qualified
- Pharmacy
- Special duty assignment pay

**SOME PAY AND ALLOWANCES ARE EXCLUDED FROM GROSS INCOME, ARE NOT SUBJECT TO INCOME TAX, BUT MAY HAVE TO BE SHOWN ON YOUR INCOME TAX RETURN – SUCH AS:**

**Living Allowances**

- Basic Allowance for Housing
- Basic Allowance for Subsistence
- Housing and cost-of-living allowances abroad
- Overseas Housing Allowance
- \*Mortgage interest and real estate taxes are deductible even if paid for with these allowances

**Moving Allowances**

- Dislocation
- Military base realignment and closure benefit (limited)
- Move-in housing
- Moving household and personal items
- Moving trailers or mobile homes
- Storage
- Temporary lodging and related expenses

**In-Kind Military Benefits**

- Dependent care assistance
- Legal assistance
- Medical & Dental care
- Space-available travel on government aircraft

**Combat Zone Pay**

- Compensation for active service in a combat zone
- \*Limited amount for officers

**Family Allowances**

- Certain educational expenses for dependents
- Emergencies
- Evacuation to a place of safety
- Separation