



THE JBSA JURIST

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Military Spouse Residency Relief Act (MSRRA)

Background

The MSRRA (Public Law 111-97) changes some rules of taxation with respect to military spouses who: 1) earn income from services performed in a state in which the spouse is present with their service member (SM) pursuant to military orders and 2) that state is not the spouse's domicile (legal residence). Under these conditions, the military spouse generally will not have to pay income taxes to that state. The spouse may be required to pay income tax to the domiciliary state.

What is domicile (legal residence)?

It is the place that one considers "home," the place where one has lived and formed the intent to remain for the indefinite future and return after temporary absences. One may form contacts with a particular state that help prove domicile by: registering to vote, owning real-estate, obtaining professional licenses, registering vehicles, obtaining a driver's license, accepting tax benefits for a declaration of homestead, selecting the state as the location where his or her last will and testament should be probated. A determination of domicile will be fact specific. No particular combination of these or other similar contacts will necessarily guarantee proof of domicile. SMs and spouses must look to state law. One may abandon an old domicile by forming the intent to create a new domicile and by establishing new contacts with the new domicile.

Common misunderstandings and uncertainties.

- a. The MSRRA does not allow a spouse to pick or chose a domicile in any state. Domicile is established, not chosen. The spouse must have lived there, established it as his or her domicile, and maintained it as such by forming and maintaining the necessary contacts.
- b. The MSRRA does not allow a spouse to recapture an abandoned domicile without physically returning to live in the previously abandoned state of domicile and reforming the appropriate intent and demonstrating it by forming new contacts.
- c. The MSRRA does not affect whether a spouse must get a driver's license in the non-domiciliary state. That is entirely a function of state law and is not affected by the MSRRA.

Get Help!

The law is complicated and fact specific, and because its effect will depend on the interpretations of each of the States, SMs and their spouses are encouraged to seek free, confidential advice from the JBSA legal offices and installation tax centers.

AREA DEFENSE COUNSEL

ADCs are experienced judge advocates outside the local chain of command to allow Airmen completely confidential legal advice for criminal and adverse matters.

Ft Sam Houston: DSN 471-9679

Lackland: DSN 473-2924/2926

Randolph: DSN 487-2274

SPECIAL VICTIMS' COUNSEL

SVCs are experienced, independent judge advocates who provide confidential legal advice to victims of sexual assault.

They serve both restricted and unrestricted reporters, help victims understand their legal rights, and explain how the legal process works for processing sex assault claims.

JBSA (Lackland): DSN 473-4748

PREPARE FOR YOUR

LEGAL ASSISTANCE APPOINTMENT

LOG ONTO: <https://aflegalassistance.law.af.mil>

Wills & Power of Attorney Powers of Attorney

1. Click on tab "Legal Worksheets"
2. Complete worksheet for documents you wish to have created
3. Save your ticket number, then call the Legal Office for an appointment!
4. Please complete survey online

Legal Assistance

1. Click on tab "Legal Information"
2. If the information you are looking for is not listed, call the Legal Office for an appointment!
3. Please complete online survey!

TO SCHEDULE AN APPOINTMENT CALL

ONE OF THE OFFICES BELOW

JBSA-Ft Sam Houston

502 FSG/JA
2422 Stanley Road

*Legal Assistance Primarily by
Appointment*

Walk-in Hours

Tues 0830-1030 All eligible clients
Thurs 0830-1030 Active Duty only

Will Executions

Thurs

Notary and Powers of Attorney

Mon-Wed 0730-1630
Thurs 0730-1500
Fri 0730-1200

**DSN 420-0169
Comm: 210-808-0169**

JBSA-Randolph

502 SFLSG/JA
1 Washington Circle, Bldg 202

*Legal Assistance Primarily by
Appointment*

Walk-in Hours

Mon 1000-1100 Active Duty only

Will Executions

Fri 0930-1130 By appointment only
Provide ticket number from the
website when scheduling

Notary and Powers of Attorney

Mon-Fri 0800-1130 and 1300-1500

**DSN 487-6781
Comm: 210-652-6781**

JBSA-Lackland

502 ISG/JA
1701 Kenly Ave, Suite 134

*Legal Assistance Primarily by
Appointment*

Walk-in Hours

Wed 0800-0930 All eligible clients

Notary and Powers of Attorney

Mon, Tues, Thurs, Fri 0800-1530
Wed 0800-1230

**DSN 473-3362
Comm: 210-671-3362**



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