

## Web Sites for Federal & State Tax Forms, Pubs & Info

In addition to the links provided throughout the body of these web pages, the main web page for the Internal Revenue Service (IRS) <http://www.irs.gov/> provides an almost unlimited source of information. For forms, publications, etc. go to <http://www.irs.gov/formspubs/index.html>.

### State Instructions

All of the states have websites that provide updated information specific to that state. Links to each state are provided below:

[Alabama](#) [Arizona](#) [Arkansas](#) [California](#) [Colorado](#) [Connecticut](#) [Delaware](#) [District of Columbia](#) [Georgia](#) [Hawaii](#) [Idaho](#) [Illinois](#) [Indiana](#) [Iowa](#) [Kansas](#) [Kentucky](#) [Louisiana](#) [Maine](#) [Maryland](#) [Massachusetts](#) [Michigan](#) [Minnesota](#) [Mississippi](#) [Missouri](#) [Montana](#) [Nebraska](#) [New Hampshire](#) [New Jersey](#) [New Mexico](#) [New York](#) [North Carolina](#) [North Dakota](#) [Ohio](#) [Oklahoma](#) [Oregon](#) [Pennsylvania](#) [Rhode Island](#) [South Carolina](#) [Tennessee](#) [Utah](#) [Vermont](#) [Virginia](#) [West Virginia](#) [Wisconsin](#)

### General Residency Rules

The question of legal residency assumes great importance for tax considerations, as states are generally eager to tax as many individuals as possible.

#### Service Members:

Pursuant to the Service Members Civil Relief Act (SCRA), service members maintain their existing state of legal residence even when physically present in another state. That is, under the SCRA, a service member does not lose their residency in one state simply by moving to a new state due to military orders. Thus, service members are protected from paying income taxes in multiple jurisdictions. However, the SCRA's provisions only apply to *military income*. If a service member has nonmilitary income, the state in which they live may tax that income, even if the service member is domiciled in a different state

#### Non-military Spouses:

Generally, this rule does not apply to non-military spouses and they can become a legal resident of the state in which move to. However, under the Military Spouse Residency Relief Act (MSRRA), the spouse may simply elect to have the same residence for state and local tax purposes as the service member. Following an election, the factors previously used to determine the spouse's legal residence—such as the spouse's physical presence in a particular state or the identity of the state in which the spouse maintains a driver's license, vehicle or voter registrations, or professional licenses—are no longer relevant. In other words, if a service member is a legal resident of a particular state for tax purposes, the spouse can unilaterally elect to also be a resident of that same state. Such protection will only attach when the service member and the spouse have moved to another domicile solely to comply with the service member's military orders.

**Other Sources for Military Tax Information:**

- Armed Forces Tax Guide Publication 3 at: <http://www.irs.gov/pub/irs-pdf/p3.pdf>
- State Tax Guide at:  
[https://www.jag.navy.mil/organization/documents/tax/2019\\_State\\_Tax\\_Guide.pdf](https://www.jag.navy.mil/organization/documents/tax/2019_State_Tax_Guide.pdf)
- Tax Information for Members of the Military at: <https://www.irs.gov/individuals/military>
- General Tax Information for Service Members at:  
<http://www.militaryonesource.mil/financial-and-legal/taxes>

For further information about taxes and residency, please contact the Legal Assistance Office at (831)242-5083/5084 or visit our office located in Building 358, Defense Language Institute Presidio of Monterey.