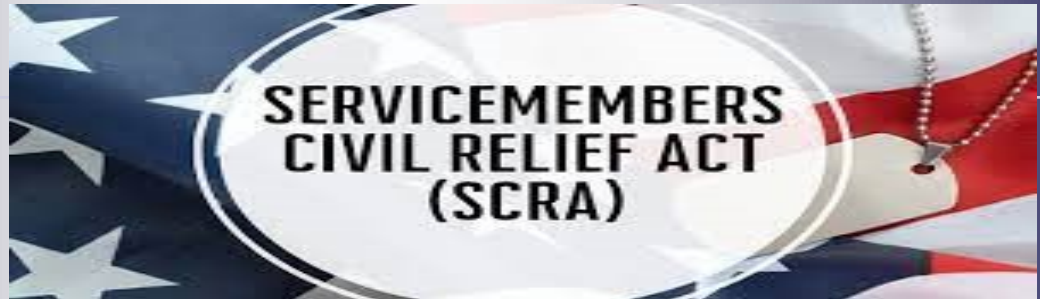


Keeping It Legal

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The SCRA provides significant protections in certain circumstances for servicemembers, and in some cases their spouses, such as the following:

- ◆ Court and administrative proceedings
- ◆ Default Judgements
- ◆ Reduced interest rates for financial obligations entered into before active service
- ◆ Termination of automobile leases, real estate leases, and cell phone contracts in certain circumstances
- ◆ Evictions
- ◆ Domicile and taxation to include income and property taxes

What is domicile?

- ◆ Your state of legal residence, or domicile, is where you pay state income taxes, are registered to vote, or have otherwise set up some sort of presence even if you are not physically there due to your military service.
- ◆ Do not confuse domicile with your home of record, which is simply where you were when you joined the military.

The Military Spouse Residency Relief Act (MSRRA) was passed in 2009, and extended some protections of the SCRA to military spouses.

- ◆ Spouses present with military service members in a particular state under military orders do not have to pay state income tax on wages earned in that state as long as that state is NOT the spouse's domicile.
- ◆ The MSRRA also exempts non-business personal property (most often automobiles) from taxation in the non-domiciliary State when the property is titled in the spouse's name or jointly with the spouse and service member. As in the case of income tax, the spouse must be in the non-domiciliary State to accompany the military member on military orders.

If you have questions about either SCRA or MSRRA, do not hesitate to schedule a legal assistance appointment with our office.

The Legal Office is Here to Help:

To schedule an appointment contact us at (910) 394-2341 or email 43AMOG.JA.Legalassistance@us.af.mil
0900-1530 Monday thru Thursday
Emergencies only on Friday

ETHICS CORNER

Today's Topic: Fundraising

With the Air Force Assistance Fund campaign in progress, fundraising efforts should generally not interfere or detract from the AFAF. Always have the legal office do a review of your fundraising event.

FEDERAL TAX FILING DEADLINE APRIL 18