



Military Spouse Residency Relief Act (MSRRA)

The **Military Spouse Residency Relief Act (MSRRA)** allows military spouses to keep their **legal state of residence** (domicile) when moving due to a service member's **Permanent Change of Station (PCS)** orders. This can reduce confusion (and sometimes taxes) by helping spouses **avoid becoming residents of multiple states**.

Who Qualifies?

To use MSRRA protection, a spouse must meet **all** the following:

- Be **married** to a service member.
 - Move to a new state **solely due to military orders**.
 - Share the **same legal state of residence** as the service member.
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Why It Matters

When MSRRA applies:

- The spouse **does not have to pay state income tax** to the new duty station state.
 - The spouse may **keep voter registration, driver's license, and tax filing** in their legal state of residence.
 - You can avoid having to file in **multiple states** each year, saving time, stress, and money.
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⚠ Important Caveats

- MSRRA usually applies to **W-2 wage income**, but not to self-employment or business income.
- The claimed state must be a **true domicile**, meaning you have or had meaningful ties there.
- Some states may challenge the exemption, so be prepared to show documentation and file the right forms.



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Documentation Tips

Keep these on hand:

- **Marriage certificate**
- Your spouse's **military orders**
- Proof of **state of residency** (license, voter registration, prior tax returns, lease, etc.)

Need Help?

Military life is already complicated — your taxes don't have to be.

If you need help applying MSRRA, determining your state of residence, or preparing a return that involves **multi-state income**, we've got you covered.

 [Book a Discovery Call](#) or  [Send a Message](#)

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