OFFICE OF THE UNDER SECRETARY OF DEFENSE
4000 DEFENSE PENTAGON
WASHINGTON, DC 20301-4000

PERSONNEL AND
READINESS

JAN 19 2010

MEMORANDUM FOR SECRETARIES OF THE MILITARY DEPARTMENTS
CHAIRMAN OF THE JOINT CHIEFS OF STAFF
UNDER SECRETARIES OF DEFENSE
ASSISTANT SECRETARIES OF DEFENSE
GENERAL COUNSEL OF THE DEPARTMENT OF DEFENSE
DIRECTOR, OPERATIONAL TEST AND EVALUATION
INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE
ASSISTANTS TO THE SECRETARY OF DEFENSE
DIRECTOR, ADMINISTRATION AND MANAGEMENT
DIRECTOR, COST ASSESSMENT AND PROGRAM EVALUATION
DIRECTOR, NET ASSESSMENT
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTORS OF THE DEFENSE FIELD ACTIVITIES

SUBJECT: Authorization to Copy Military Identification (ID) Card to Obtain Tax Benefits

The purpose of this memorandum is to clarify that copying the military ID card to facilitate compliance with tax laws is authorized under paragraph 6.1.7. of Department of Defense Instruction (DoDI) 1000.13, Identification (ID) Cards for Members of the Uniformed Services, Their Dependents, and Other Eligible Individuals.

In November 2009, the President signed the Military Spouses Residency Relief Act (MSRRA) (Public Law 111-97). This Act says that the income of a military spouse earned from services provided in a State where the spouse is currently located with the Service member under military orders is not taxable by the current State if that State is not the spouse's domicile (i.e., legal residence).

This law has given rise to a number of challenges for the States who are working to determine what documents may help establish entitlement to the tax breaks that the law will provide to some spouses. Although it is not clear at this point what types of proof the States will require to prove entitlement, some States have indicated that proof that the taxpayer is in fact a military spouse will be at least an initial prerequisite. The best proof of military spouse status would be a copy of the military ID card.

Section 701 of title 18, United States Code, states that the ID card can only be copied for authorized purposes. Paragraph 6.1.7. of DoDI 1000.13, provides examples of authorized purposes. Those purposes include facilitating medical care processing, check cashing, or administering other military-related benefits to eligible beneficiaries. Copying the ID card to obtain non-military tax benefits or to otherwise prove military status for tax purposes is not directly addressed. This memorandum explicitly clarifies that copying the ID card to obtain tax benefits is indeed authorized under DoDI 1000.13, paragraph 6.1.7.

Gail H. McGinn
Deputy Under Secretary of Defense (Plans)
Performing the Duties of the
Under Secretary of Defense
(Personnel and Readiness)