



MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-19-002 August 21, 2019

Update for Military Spouses Residency Relief Act

The Military Spouses Residency Relief Act (MSRRA) provides that spouses of military personnel who move to Mississippi due to the servicemember spouse being posted for military duty can keep their former residency for tax purposes throughout the marriage.

On December 31, 2018, the MSRRA was changed by amending the Servicemember Civil Relief Act (SCRA) to allow the spouse of a servicemember to elect to use the same residence as the servicemember. The election can be made for any taxable year of the marriage.

As a result, amended Mississippi income tax returns may be filed to claim the MSRRA exemption for any tax year(s) that are within three (3) years of the due date of the original return filed, or the extended due date, whichever is later.

In order to be eligible for exemption under the MSRRA, the following requirements must be met by the spouse:

1. Spouse currently resides in Mississippi;
2. Spouse resides in Mississippi solely to live with the servicemember spouse;
3. The servicemember spouse is in the state of Mississippi in compliance with military orders;
4. The state of domicile claimed by the servicemember and spouse are the same.

If the spouse meets the above requirements, the spouse is entitled to a refund of any Mississippi taxes paid through withholding and estimated payments for any tax year(s) that are within statute.

Please note the MSRRA exemption only applies to the spouse of the servicemember. The servicemember is still subject to Mississippi income tax on non-military income.

In order to file a return claiming the MSRRA exemption in Mississippi, please follow these instructions:

1. File a **joint** Non-Resident Individual Income Tax Return Form 80-205.
2. A paper return must be filed. An electronically filed return will not be accepted.
3. Provide a Military Spouse ID card.
4. Provide a copy of the Federal Form DD-2058.

The documents listed above must be submitted with the Non-Resident return.