



OFFICE OF THE UNDER SECRETARY OF DEFENSE

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PERSONNEL AND  
READINESS

MEMORANDUM FOR SECRETARIES OF THE MILITARY DEPARTMENTS  
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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.



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