

The nature of military service often raises questions regarding domicile and residency. These terms have precise legal meanings under state law. In addition, the Air Force uses its own term, “home of record,” which often adds to the confusion. Before you can make intelligent choices about your residency, you must understand how these terms are used.

Residence: The place where an individual is physically present or currently living.

Domicile: Often called “legal residence,” this is the state an individual considers to be one’s true and permanent home and where that individual intends to reside indefinitely. If not the current residence, it is where the individual intends to return after a temporary absence. An individual may change one’s domicile.

Home of record: This is the state from which a member entered military service. The home of record cannot ordinarily be changed and primarily affects entitlements after discharge from the service.

Why is Domicile Important?

Domicile affects a wide-variety of important issues, including state income, sales, and inheritance taxes; rates for college tuition and rates charged for various licenses (e.g., hunting or fishing); vehicle license and registration; where a will is probated; the right to vote; bonuses for wartime service;

and rights to homestead, veterans’ claims, and tax exemptions.

IMPORTANT: A military member cannot change his/her domicile merely by changing the state listed in the military pay records. While this may stop your previous domicile from automatically receiving taxes from your military pay, it does not mean you do not continue to owe these taxes. You may find yourself owing considerable back-taxes, along with penalties and interest, to your former domicile.

HOW DO I CHANGE MY DOMICILE?

In order to change domiciles, you must initially satisfy the following criteria:

1. You must be physically located and have an actual address in the new state.
2. You must intend to remain in the new state indefinitely or treat the new location as your permanent home.

Practically speaking, however, you will not be able to change your domicile simply by insisting that you have the intention to remain in your new domicile. You must produce evidence of your intentions. To do so, you should consider the following actions in your new state:

1. Register to vote
2. Obtain a driver’s license
3. Register your vehicle and transfer title
4. Purchase real estate
5. Change your W-4 form

6. Open a checking account and other bank accounts
7. Obtain professional licenses, if appropriate

You may also manifest your intent through actions in your old domicile, such as selling real estate, closing bank accounts, and terminating other business relations.

DOMICILE AND MILITARY SERVICE

The Servicemembers’ Civil Relief Act (SCRA) allows military members to retain evidence of their domicile regardless of where they are stationed. Military members domiciled in Texas, for example, may retain Texas Driver Licenses and continue to register their vehicles in Texas throughout their military careers. **If you are in the U.K. and want to change your domicile, you have to go back to the U.S., establish physical presence in a new state and have the appropriate intent while you are physically present there.**

Perhaps the most important aspect of domicile to military members is state income tax. **Military pay is subject to state income tax only in the member’s domicile.** A military member’s dependents, however, are subject to state income tax in both the state of employment as well as their domicile. To adjust your state income tax withholding, visit “EFinance” through the AF Portal or contact the finance office.

This handout is for basic information on topic covered as it relates to military personnel stationed in the United Kingdom. It is not intended to take the place of legal advice from a Judge Advocate. There may be important exceptions in some states to the information presented here. Please contact the Legal Office for questions and further information. You may view more information on various legal topics at the Air Force Legal Assistance website found at <https://aflegalassistance.law.af.mil>. Additionally, complete legal worksheets for Wills, Living Wills, Powers of Attorney (General, Special, and for Health Care), and access to the Online Survey are found on the Air Force Legal Assistance website.

Scan Below to Access the:

RAF Mildenhall Legal Office Website
www.mildenhall.af.mil/Info/Legal-Office



Legal Assistance Website
<https://aflegalassistance.law.af.mil>



Legal Assistance Information Series

DOMICILE AND RESIDENCY



Hours of Operation (Walk-ins)
Notary Public & Powers of Attorney
Monday – Friday: 800-1630 hrs

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Current as of March 2018