

PSD JACKSONVILLE
STANDARD OPERATING PROCEDURES

STATE OF LEGAL RESIDENCE

Reference: (a) DODFMR, Chapter 44
(b) DJMS PTG Part 6, Chapter 1 Section F

Point of Contact: Customer Service Section

Document Required:

(1) State of Legal Residence Certificate
(DD Form 2058)

Information:

All members of the Naval Service must designate a legal residence for tax purposes. A member is a non-resident alien, upon establishing a residence in the U.S. must change his/her status to resident alien.

State income taxes are withheld from member's pay whose state of legal residence has a formalized agreement with the U.S. Department of Treasury for State of Income Tax Withholding (SITW). The actual deduction calculation is based upon the state's tax formula.

Member's Responsibility:

- Complete a State of Legal Residence Certificate (DD Form 2058) when gained to active duty.
- Complete a new DD Form 2058 within a month that a different state designation is desired. The change is effective the first calendar day of the following month the form is signed.
- Review LES at MyPay web site to verify that the correct state is reflected.

COMMAND/CPC RESPONSIBILITY

- Provide DD Form 2058 to member upon request.
- Ensure the form is complete and correct and forward to detachment.

PSD DETACHMENT RESPONSIBILITY

- Prepare the appropriate transaction (NSIPS) and submit to DFAS.