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**From:**

**Sent:** Tuesday, November 14, 2023 3:29:28 PM

**To:**

**Cc:**

**Bcc:**

**Subject:** RE: U. S. Military Prep Follow Up

Regarding Dee's first point, I don't believe that the federal government is a "tax jurisdiction" under the SCRA, so a dual filing obligation in this sense (federal return plus PR return) would not contradict the SCRA. Section 571(g)(3) of the SCRA defines tax jurisdiction as a State or political subdivision thereof. Under the SCRA, the term "State" includes D.C. and the territories. Therefore, when the SCRA says that servicemembers are only required to file in one tax jurisdiction, it means they only have to file in one state/territory. Alternatively, if the U.S. were considered a tax jurisdiction for SCRA purposes, making service members file both federal and state tax returns would also be a dual filing requirement in violation of the SCRA.