



Department of Taxation

P.O. Box 2476
Columbus, OH 43216-2476
(614) 387-0230

Exemption from Withholding – Military Spouse Employee

Ohio Employers: In November 2009, Congress passed the Federal Military Spouses Residency Relief Act, Public Law 111-97. This new law says that the income of a civilian spouse of a military servicemember is not subject to state income tax of the state in which the spouse is present if the servicemember and spouse have the same state of residency, and their state of residency is in another state pursuant to the servicemember’s military orders.

This new law allows a civilian spouse to be exempt from withholding for Ohio income tax purposes if their state of residency is not Ohio. Your employee can complete the information contained in this document and provide you with acceptable supporting documentation. That documentation **must include** the employee’s military spouse picture ID provided to the employee by the Department of Defense. The employer is then required to fax or mail this completed document, within 30 days of receipt, to the address or fax number listed below¹.

The employer is also required to have a copy of this form on file for each employee who is claiming to be a nonresident of Ohio because s/he is the spouse of a military servicemember and is in Ohio due to the military orders of the spouse.

Declaration of Spouse of Servicemember:

“I hereby declare, under penalty of perjury, that I am a resident of the state of _____ and that I am present in Ohio solely due to the military orders of my spouse. I hereby claim exemption from withholding of Ohio income tax on my earnings in Ohio. I understand that my state of residency may tax the income I earn in Ohio.”

Employee’s signature

Date

Employee – print full name

Social Security number

Home address, including ZIP

¹Ohio Department of Taxation, IT MIL-SP Section, P.O. Box 2476, Columbus OH, 43216-2476. Fax (614) 466-1588.

Should you have questions, please contact us at 614-387-0230.