

AR-MS

STATE OF ARKANSAS Tax Exemption Certificate For Military Spouse

Military spouses may use Form **AR-MS** to claim exemption from Arkansas income tax. The Military Spouses Residency Relief Act of 2009 amends the Servicemembers Civil Relief Act of 2003 to allow servicemembers' spouses' income to be taxed in the state of domicile.

If a military spouse's employer withheld Arkansas tax from income and the conditions in the sections below are met, income earned in Arkansas is not taxable to Arkansas. Attach this completed certificate and an LES to Form **AR1000NR**. Write "Military Spouse" at the top of the return and list amount of Arkansas tax withheld on second page of Form **AR1000NR**. (Do not list income on Form **AR1000NR**.)

SECTION I	
Employee's Name	Employee's SSN
Military Servicemember's Name	Military Servicemember's SSN
Current Street Address, City, State, and Zip Code	Military Servicemember's Domicile

SECTION II	
To qualify for the exemption you must meet the conditions below. Complete this section in full.	
I am not a military servicemember.....	<input type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I am married to a military servicemember.....	<input type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I live with my spouse.....	<input type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My spouse's current military orders assign him/her to a location in Arkansas.....	<input type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My domicile is a state other than Arkansas	<input type="checkbox"/> TRUE <input type="checkbox"/> FALSE
State of domicile _____	

SECTION III		
_____	_____	_____
Employee's Signature	Date	Phone Number
Under penalties of perjury, I certify that I am not subject to Arkansas withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97)		

AR-MS (R 10/31/2017)

Attach this certificate to your AR1000NR tax return