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

<table>
<thead>
<tr>
<th>Employee’s Name</th>
<th>Employee’s SSN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Military Servicemember’s Name</td>
<td>Military Servicemember’s SSN</td>
</tr>
<tr>
<td>Current Street Address, City, State, and Zip Code</td>
<td>Military Servicemember’s Domicile</td>
</tr>
</tbody>
</table>

SECTION II

To qualify for the exemption you must meet the conditions below. Complete this section in full.

I am not a military servicemember ................................................................. TRUE FALSE
I am married to a military servicemember .................................................. TRUE FALSE
I live with my spouse ................................................................................ TRUE FALSE
My spouse’s current military orders assign him/her to a location in Arkansas .......... TRUE FALSE
My domicile is a state other than Arkansas ............................................... TRUE 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