ARW-4MS

STATE OF ARKANSAS

Annual Withholding Tax Exemption Certificate For Military Spouse

Form ARW-4MS is used for employees claiming exemption from Arkansas' Income Tax Withholding requirements. The Military Spouses Residency Relief Act of 2009 amends the Servicemembers Civil Relief Act of 2003 to allow military servicemembers spouse's income to be taxed in the state of domicile.

In order to qualify the conditions below must be met and Sections I, II and IV completed. Each claim for exemption will last for one year and this form needs to be filed by December 1 of each year to continue the withholding exemption yearly. To opt out of the withholding exemption, complete Sections I, III and IV below.

TAX YEAR ____

CLICK HERE TO CLEAR FORM

SECTION I

Employee's Name	Employee's SSN
Military Sevicemember Spouse's Name	Spouse's SSN
Current Street Address, City, and Zip Code	Military Servicemember's Domicile

SECTION II

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

I am not a military servicemember ..... ☐ YES ☐ NO

I am married to a military servicemember ..... ☐ YES ☐ NO

I live with my spouse ..... ☐ YES ☐ NO

My spouse's current military orders assign him/her to a location in Arkansas? ..... ☐ YES ☐ NO

My domicile is a state other than Arkansas? ..... ☐ YES ☐ NO

State of domicile _____

SECTION III

I want to opt out of the exemption for military spouse's and withhold Arkansas taxes ..... ☐ YES ☐ NO

SECTION IV

_____

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)

Give this certificate to your employer and keep a copy for your records.

INSTRUCTIONS FOR ARW-4MS

Notice To Employers:

Employers are required to withhold the correct Arkansas income tax on an employee unless the employee has provided the employer with a federal Form W-4 or, if applicable, a complete, signed Form ARW-4MS.

Employer Requirements:

1. Employee must provide an original of his/her military spouse's most recent Leave and Earnings Statement (LES) to be kept by employer with employee's personnel records. Employer must verify that the employee's military spouse's LES assignment location matches the location indicated on Form ARW-4MS.

2. Employee must show employer his/her current Military ID, and employer must verify the ID identifies the employee as a current military spouse. (Employers are not permitted by federal law to copy the Military ID. Employers are allowed to copy the military spouse's ID.) These IDs are reissued every four years, so employer may not accept a Military ID that is dated more than four years before the date the employer reviews it.

3. Employer must keep Arkansas Form ARW-4MS with the employee's personnel records.