



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 the Leave and Earnings Statement (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..... ☐ TRUE ☐ FALSE

I moved to Arkansas solely to be with the service member serving in compliance with military orders ☐ TRUE ☐ FALSE

I am married to a military servicemember..... ☐ 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).

Attach this certificate to your AR1000NR tax return.