



Nonresident Military Spouse Withholding Tax Exemption Certificate

Form A4-MS is to be used only for employees claiming exemption from Alabama's income tax withholding requirements based on the conditions set forth under the Military Spouses Residency Relief Act (P.L. 111-97).

Part I – To be completed by the employee

EMPLOYEE NAME _____ EMPLOYEE SOCIAL SECURITY NUMBER _____

MILITARY SERVICEMEMBER'S NAME _____ SERVICEMEMBER'S SOCIAL SECURITY NUMBER _____

ADDRESS WHERE BOTH CURRENTLY RESIDE:
STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

In order to qualify for this exemption, the employee must be able to answer True to all of the following conditions. If not, they will not qualify to use this form and will need to complete the Form A4 instead.

1. My Spouse is an active duty military servicemember True False
2. I am not a military servicemember True False
3. My Spouse's current military orders assign him/her to a location in/near Alabama True False
4. I am present in/near Alabama solely to be with my servicemember Spouse True False
5. I and my military servicemember Spouse live at the same address True False
6. My domicile is a state other than Alabama True False
7. My military servicemember Spouse's domicile is the same as mine, or I will be selecting my Spouse's domicile for tax purposes True False

If you answered **True** to all of the above conditions, your wages are exempt from Alabama withholding tax.

Under penalties of perjury, I certify that I am not subject to Alabama withholding tax because I meet the conditions set forth under the Military Spouses Residency Relief Act (P.L. 111-97) and that I understand that my state of residency may tax the income I earn in Alabama.

Employee's Signature _____ Date _____

Part II – To be completed by the employer

EMPLOYER NAME _____ EMPLOYER IDENTIFICATION NUMBER (EIN) _____

ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

Employers are required to obtain from the employee a clear photocopy of their current military spouse ID, Form DD 2058 reflecting the servicemember's state of legal residence, and a recent Leave and Earnings Statement. Employers must keep Form A4-MS with the employee's personnel records. If the employer believes the employee has improperly claimed exemption under the MSRRA, the employer should contact the Department at the following address or phone number: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480, by phone at (334) 242-1300, or by fax at (334) 242-0112.