



# ANNUAL NONRESIDENT MILITARY SPOUSE Earned Income Withholding Tax Exemption Form

**This form is for the employer's records. Do not send this form to the Department of Revenue.**

Employee Name \_\_\_\_\_

Employee Social Security Number \_\_\_\_\_

Military Servicemember Spouse's Name \_\_\_\_\_

Military Servicemember Spouse's Social Security Number \_\_\_\_\_

Address where you both currently reside

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Form WH-4MIL is to be used only for employees claiming exemption from Indiana's income tax withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

In order to qualify you must meet the conditions below, complete this form in full, and certify that you are not subject to Indiana withholding tax because you meet the conditions set forth below.

1. My spouse is a military servicemember .....(check one)  *Yes*  *No*
2. I am NOT a military servicemember .....(check one)  *Yes*  *No*
3. My military servicemember spouse has current military orders assigning him or her to a military location in Indiana.....(check one)  *Yes*  *No*
4. I and my military servicemember spouse live at the same address .....(check one)  *Yes*  *No*
5. My domicile is a state other than Indiana .....(check one)  *Yes*  *No*  
If yes, enter 2-letter state code for your state \_\_\_\_\_
6. My military servicemember spouse's domicile is the same as mine .....(check one)  *Yes*  *No*

**If you checked yes to all six statements above, your earned income is exempt from Indiana withholding tax.**

*Start Military Spouse Exemption.* If you answered "YES" to ALL of the above statements, check the box and note the start date here \_\_\_\_\_

*Terminate Military Spouse Exemption.* If the answer to any of the six statements above changes to "NO", Indiana tax must be withheld. Check the box and enter the termination date here \_\_\_\_\_

Under penalties of perjury, I certify that I am not subject to Indiana 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).

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

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Indiana adjusted gross income tax applies to all income of a domiciled spouse of an armed forces member, regardless of source. However, pursuant to the Military Spouses Residency Relief Act (Act) (Public Law No. 111-97), Indiana adjusted gross income tax does not apply to the earned income of a non-domiciled spouse of an armed forces member.

The spouse of an armed forces member is exempt from income taxation in Indiana when:

1. The employee's spouse is a military servicemember;
2. The employee is not a military servicemember;
3. The employee's military servicemember spouse has current military orders assigning him or her to a military location in Indiana;
4. The employee and the military servicemember reside at the same address;
5. The employee's domicile is a state other than Indiana; and
6. The employee's military servicemember spouse's domicile is the same as the employee's domicile.

If all of these conditions are met, the employer is exempt from withholding Indiana state and county income taxes.

**Start Military Spouse Exemption.** In general, the start date will be the later of:

- Either the date you moved to Indiana, or
- The date of the military orders assigning your servicemember spouse to a military location within Indiana.

**Terminate Military Spouse Exemption.** The withholding exemption will no longer be valid if the answer to any of the six statements changes to No.

In general, the exemption termination date will be the earlier of:

- The day your military servicemember spouse is no longer in the military;
- The day you enlist in the military;
- The day you and your military servicemember no longer live at the same address; or
- The day your spouse leaves Indiana due to military orders assigning him or her to a military location outside of Indiana.

**Note:** If your exemption terminates, you must complete a Form WH-4. You may get Form WH-4 from your employer.

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