



**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 service members Leave and Earnings Statement (LES) and or W-2 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**.)

<b>SECTION I</b>	
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**

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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.**