

NONRESIDENT MILITARY SPOUSE Withholding Tax Exemption Certificate



Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Part I—To be completed by the employee

Employee Name	Employee Social Security Number
Military Servicemember's Name	Military Servicemember's Social Security Number

Address where both currently reside

Street _____

City _____ State _____ Zip Code _____

Form K-4M is to be used only for employees claiming exemption from Kentucky'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 the employee must complete this form in full, certify that the employee is not subject to Kentucky withholding tax because the employee meets the conditions set forth below, and provide a copy of the employee's military spouse picture ID issued to the employee by the Department of Defense.

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 a current military order assigning him or her to a military location in Kentucky..... (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 Kentucky (check one) YES NO
If yes, enter the 2-letter state code of your state _____
6. My military servicemember spouse's domicile is the same as mine..... (check one) YES NO
7. I am present in Kentucky solely to be with my military servicemember spouse..... (check one) YES NO

If you checked "YES" to all the statements above, your earned income is exempt from Kentucky 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 statements above changes to "NO" Kentucky 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 Kentucky 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). I understand that my state of residency may tax the income I earn in Kentucky.

Employee's Signature _____ Date _____

Part II—To be completed by the employer

Note: An employer shall be held harmless from liability for withholding based on the employee's representations on this form.

Employer Name		Employer identification number (EIN)	
Address	City	State	Zip Code

➤ **See "Employer Requirements" for the proper handling of this form.**

INSTRUCTIONS

EMPLOYEE REQUIREMENTS

Under the Military Spouses Residency Relief Act, Public Law 111–97, the spouse of an armed forces member is exempt from Kentucky income tax when:

- a. The employee’s spouse is a military servicemember;
- b. The employee is NOT a military servicemember;
- c. The military servicemember spouse has a current military order assigning him or her to a military location in Kentucky;
- d. The employee and military servicemember reside at the same address;
- e. The employee’s domicile is a state other than Kentucky;
- f. The employee’s and military servicemember’s domicile is the same; and
- g. The employee is present in Kentucky solely to be with the military servicemember spouse.

If all of the above conditions are met, the employee is exempt from Kentucky withholding tax.

The Nonresident Military Spouse Exemption, Form K–4M, must be completed by the employee and the employee must present the employee’s military spouse picture ID to the employer for verification and photocopying.

When the withholding exemption takes effect

Form K–4M takes effect on the later of (1) the date you give it to your employer or (2) the first payroll period your employer is able to put the exemption into effect. The exemption does not apply to wages paid prior to the date Form K–4M takes effect.

Termination of the Military Spouse Exemption

The withholding tax exemption will no longer be valid if the answer to any of the statements changes to “NO”. If the exemption terminates, the employee must complete a Form K-4.

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

- The day the military servicemember is no longer in the military;
- The day the employee enlists in the military;
- The day the employee and the military servicemember no longer live at the same address; or
- The day the military servicemember’s permanent duty station changes to a location outside of Kentucky.

EMPLOYER REQUIREMENTS

The employer is required to have a copy of this form and a copy of the military spouse picture ID on file for each employee who is claiming to be a nonresident of Kentucky because he/she is the spouse of a military servicemember and is in Kentucky due to the military orders of the spouse.

The employer is also required to submit this completed form and a copy of the military spouse picture ID, within 30 days of receipt, to the Kentucky Department of Revenue, P.O. Box 181, Station 57, Frankfort, Kentucky 40602–0181 or by fax to the Withholding Tax Section at (502) 564–3685.