

Nonresident Military Spouse Withholding Exemption

Legal last name	Legal first name	M.I.	Social Security Number
Address (number and street)			
City or Post Office	State	Zip code	

I certify that:

- I am a legal resident (domiciliary) of the state of _____ ,
 - My spouse is a member of the armed forces and is present in Wisconsin in compliance with military orders, and
 - I am present in Wisconsin solely to be with my spouse.
- I no longer qualify for the exemption as of _____ ,
Date (mm/dd/yyyy)

Under penalties of perjury, I declare that the above information is true, correct, and complete to the best of my knowledge and belief.

**SIGN
HERE →**

Name	Date
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Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of July 5, 2022: Military Spouses Residency Relief Act, [Public Law 111-97](#).

Employees

A spouse of a servicemember may be exempt from Wisconsin income tax on wages performed in Wisconsin if (1) the servicemember is present in Wisconsin in compliance with military orders, (2) the spouse is in Wisconsin solely to be with the servicemember, and (3) the spouse maintains a domicile (legal residence) in another state.

If you meet these requirements, you may claim an exemption from Wisconsin withholding of income tax on wages earned in Wisconsin. Complete, sign, and date this form to claim an exemption from withholding. Give the completed form to your employer.

Check the above box if you no longer qualify for the exemption. For example, you would check the box if you changed your legal residence to Wisconsin or separated from your spouse. You may be required to complete a Wisconsin Form WT-4, *Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting*, and submit it to your employer so that the correct amount of Wisconsin income tax can be withheld from your wages.

Note: If at any time you change your legal residence to Wisconsin, it is your responsibility to contact your employer to begin withholding Wisconsin income tax.

If your employer has withheld Wisconsin income tax while you qualify for the exemption, you must file a Wisconsin income tax return (Form 1NPR), during the regular filing season, requesting a refund of the withheld taxes.

If you have questions, contact the Department of Revenue at (608) 266-2486 or by e-mail at: dorincome@wisconsin.gov .

Employers

Employer Name
Employer Address
Employer Federal ID Number

Upon receipt of the completed and signed form, you are no longer required to withhold Wisconsin income tax for wages earned by this person.

Send a copy of the completed form to:

Wisconsin Department of Revenue
Office Services MS 5-144
PO Box 8906
Madison WI 53708-8906

You may also FAX the form to us: (608) 267-0834.

If you have questions, contact the Department of Revenue at (608) 266-2776 or by e-mail at: dorwithholdingtax@wisconsin.gov .