



### Military Employee Exemption From Withholding

Purpose: To exempt from the withholding of Ohio income and Ohio school district income taxes military pay and allowances received for active duty service while the Ohio resident military member is stationed outside the state of Ohio. To qualify for the exemption, the military member must complete this form in full, sign it and submit it to his/her finance officer.<sup>1</sup>

First name [ ] M.I. [ ] Last name [ ]

Home address (number and street) or P.O. box number [ ]

City [ ] State [ ] ZIP code [ ]

Social Security number [ ] Name of public school district of residence [ ] School district number<sup>2</sup> [ ]

As an active duty military member of the United States, I am currently stationed outside the state of Ohio at the following military installation (below, please provide the name and address of United States military installation; abbreviations OK):

Name [ ]

Address [ ]

City [ ] State [ ] ZIP code [ ]

Note: Ohio Revised Code section 5747.01(A)(24)<sup>3</sup> provides that each Ohio resident does not owe Ohio income tax or Ohio school district income tax on active duty military pay and allowances received while he/she is stationed outside the state of Ohio. This law is effective for taxable years that begin in 2007 and thereafter.

By completing this certificate, the employee certifies that he/she is an Ohio resident currently employed as an active duty military member whose current military station is located outside the state of Ohio. This withholding exemption applies only to military pay and allowances received for active duty while the military member is stationed outside of Ohio. This exemption does not apply to compensation paid that relates to nonactive duty status or to compensation received while the military member is stationed in Ohio.

**By signing this statement, the military member agrees that, if Ohio form IT 4 MIL no longer applies as a result of the military member's being (i) stationed in Ohio or (ii) assigned to other than an active duty status while stationed outside of Ohio, he/she will complete Ohio form IT 4, Ohio Employee's Withholding Exemption Certificate, to resume Ohio income tax withholding and any applicable Ohio school district income tax withholding.**

Under penalties of perjury, I certify that I have completed this certificate, and to the best of my knowledge and belief, it is true, accurate and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_

<sup>1</sup>Finance officer: After you have adjusted your records to reflect the information set forth on this form, please mail the original form to the Ohio Department of Taxation, IT 4 MIL Section, P.O. Box 2476, Columbus, OH, 43216-2476 and retain a copy for your records.

<sup>2</sup>To obtain the school district number, see the listing in the back of the instructions for the Ohio individual income tax return, form IT 1040, available at our Web site at tax.ohio.gov.

<sup>3</sup>Ohio Revised Code section 5747.01(A)(24): "Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the United States Army, Air Force, Navy, Marine Corps, or Coast Guard or Reserve components thereof or the National Guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state." Please see page 2 for additional information.

## Additional Information

Military pay and allowances for servicemembers of all military components who are Ohio residents stationed inside Ohio are subject to Ohio individual income tax and also to school district income tax if the servicemember resides in a taxing school district. If a servicemember is not eligible to claim exemption from Ohio income tax withholding, the servicemember should complete Ohio form IT 4, available on our Web site at tax.ohio.gov.

Division (A)(24) of Ohio Revised Code section 5747.01 provides that for taxable years beginning on and after Jan. 1, 2007 an Ohio resident servicemember can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts are received while the servicemember is stationed outside Ohio.

The term "stationed" refers to an Ohio resident servicemember's permanent place of military duty. Periods of training in which a servicemember, either individually or as part of a unit, departs their permanent place of duty and then returns following the completion of the training, is not included in the definition of "stationed."

Examples of military pay and allowances that do qualify for this deduction include the following:

- Military pay and allowances received while a member of the Active Component of the U.S. Armed Forces and assigned to a permanent duty station outside Ohio.
- Military pay and allowances received while a member of the National Guard or the Reserve Components of the U.S. Armed

Forces in an Active Duty Other Than for Training status and assigned to provide disaster relief assistance outside Ohio.

- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. armed forces in an Active Duty Other Than for Training status and assigned to duty at any non-Ohio location in the continental United States, along the U.S. borders, or at any overseas noncombat zone location.

Examples of military pay and allowances that do not qualify for this deduction include the following:

- Military pay and allowances received while a member of the active component of the U.S. armed forces who is assigned to a permanent duty station inside Ohio and who departs Ohio for a period of temporary duty for unit or individual training (e.g., training exercises, basic and advanced training courses, and additional skill training courses).
- Military pay and allowances received while a member of the National Guard or the Reserve components of the U.S. armed forces in an Active Duty for Training status who departs Ohio for a period of temporary duty for unit or individual training (e.g., basic and advanced individual training, unit annual training, training exercises, basic and advanced training courses, and additional skill training courses).

### Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.