



Department of Taxation

P.O. Box 2476
Columbus, OH 43216-2476
1-800-282-1780

IT MIL-SP
Rev. 3/17

Exemption from Withholding – Military Spouse Employee

Purpose: The Federal Military Spouses Residency Relief Act states that the income of a civilian spouse of a military member is not subject to state income tax of the state in which the spouse is present if the military member and spouse have the same state of residency, and their state of residency is in another state pursuant to the military member’s military orders. This law allows a civilian spouse to be exempt from withholding for Ohio income tax purposes if their state of residency is not Ohio.

Instructions for Completing This Form:

1. The employee must complete the information contained in this document and provide the employer with acceptable supporting documentation. That documentation **must include** a copy of the employee’s spousal military identification card issued to the employee by the Department of Defense.
2. The employer is also required to have a copy of this form on file for each employee who is claiming to be a nonresident of Ohio because s/he is the spouse of a military member and is in Ohio due to the military orders of the spouse. **Do not send a copy of the IT MIL-SP to the Ohio Department of Taxation unless requested by the department.**

Declaration of Spouse of Servicemember:

“I hereby declare, under penalty of perjury, that I am a resident of the state of _____ and that I am present in Ohio solely due to the military orders of my spouse. I hereby claim exemption from withholding of Ohio income tax on my earnings in Ohio. I understand that my state of residency may tax the income I earn in Ohio.”

Employee’s signature	Date (MM/DD/YY)
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Employee – print full name	SSN
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Current mailing address, including ZIP

If you have questions, contact us at 1-800-282-1780.