



**FORM NDW-M - EXEMPTION FROM WITHHOLDING FOR A QUALIFYING SPOUSE OF A U.S. ARMED FORCES SERVICEMEMBER**



OFFICE OF STATE TAX COMMISSIONER  
SFN 28720 (12-2022)

For Calendar Year  
**20**\_\_\_\_

- ▶ **Employee** - See "Instructions for employee" for eligibility requirements and other information.
- ▶ **Employer** - See "Instructions for employer" for the purpose and proper handling of this form.

**Part 1 - To be completed by the employee**

|  |                           |                          |  |
|--|---------------------------|--------------------------|--|
| Indicate YES or NO to the following statements by filling in the appropriate circle. If you answer NO to any of the statements, you <b>are not</b> eligible for the withholding exemption. |                           |                          |  |
| Are you a civilian married to an active duty member of the U.S. armed forces? . . . . .  | YES <input type="radio"/> | NO <input type="radio"/> |  |
| Are you and your military spouse domiciled in a state other than North Dakota? . . . . .   | YES <input type="radio"/> | NO <input type="radio"/> |  |
| Is your military spouse's permanent duty station in North Dakota? . . . . .  | YES <input type="radio"/> | NO <input type="radio"/> |  |
| Are you residing and working in North Dakota in order to be with your military spouse while they are stationed in North Dakota? . . . . .  | YES <input type="radio"/> | NO <input type="radio"/> |  |

If all of the statements above are answered YES, provide the following information for you (the employee) and your military spouse. All boxes must be filled in to be valid.

|  |   |                                     |          |
|--|---|-------------------------------------|----------|
| Employee Name (First, MI, Last)          | Social security number                                | State of domicile (legal residence) |          |
| Street address where currently residing  | City  | State                               | ZIP code |
| Military Spouse Name (First, MI, Last)   |   | Social security number              |          |
| Military spouse's permanent duty station | Military spouse's state of domicile (legal residence) |                                     |          |

I declare, under penalty of perjury, that the wages I earn for my services performed in North Dakota are exempt from North Dakota income tax because I meet the conditions for exemption under the Servicemembers Civil Relief Act (50 U.S.C. 4001), and the information I provided on this form is accurate to the best of my knowledge and belief.

|                      |             |                  |
|----------------------|-------------|------------------|
| Employee's signature | Date signed | Telephone number |
|----------------------|-------------|------------------|

- ▶ **ATTACH A COPY OF YOUR DEPENDENT MILITARY ID CARD ISSUED BY THE U.S. DEPT. OF DEFENSE**
- ▶ **Give the completed Form NDW-M with attached copy of military ID card to your employer.**
- ▶ **Notify your employer if you become ineligible for this exemption - see instructions.**
- ▶ **You must complete a new Form NDW-M each year to maintain the exemption - see instructions.**

**Part 2 - 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 "Instructions for employer" for the proper handling of this form.**

**PRIVACY ACT NOTIFICATION**

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-56, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

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## Instructions for employee

North Dakota has income tax reciprocity agreements with Minnesota and Montana. If you are a resident of one of these states, the agreements provide that you do not have to pay North Dakota income tax on wages you earn for work in North Dakota. If you are a resident of Minnesota, this applies only if you return to your permanent residence in Minnesota at least once a month.

**Note: The wages you earn for work in North Dakota are subject to income tax in your state of residence.**

**If you do not want North Dakota income tax withheld from your wages,** you must complete this form and give it to your employer by February 28 of the calendar year for which you want it to apply, or within 30 days after you begin working or change your permanent residence. You must complete a new form and give it to your employer each year to continue the exemption from withholding.

If you do not complete this form and give it to your employer as explained above, your employer must withhold North Dakota income tax from your wages.

**If North Dakota income tax was already withheld from your wages,** you must complete and file a North Dakota income tax return at the end of the year to obtain a refund.

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## Fill out the form completely

If you do not fill in every item on this form, your employer must withhold North Dakota income tax from your wages. Sign and date the form. Your phone number is not required, but we ask for it so we can contact you if we have questions.

Your employer will be able to provide you with the correct federal ID number if you do not have this information.

Make a copy of this form for your records and give the original to your employer.

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## Use of information

All information on this form is confidential by state law. It may only be given to your state of residence, the Internal Revenue Service, other states that guarantee the same confidentiality, and to other state agencies as provided by law. The information may be compared with other information you furnished to the Office of State Tax Commissioner.

Your name, address and social security number are required for identification. Your address is also required to verify your state of residence. Your employer's name, address, federal ID number and telephone number are required in case we have to contact your employer regarding withholding income tax from your wages. If you do not complete any of this information, your employer is required to withhold North Dakota income tax from your wages.

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## Instructions for employer

Employees who reside in Minnesota or Montana who ask you not to withhold North Dakota income tax from their wages must complete this form and give it to you by February 28 or within 30 days after they begin working for you or change their residence. Employees who live in other states, including North Dakota, cannot use this form.

For forms received by February 28, mail the original on or before March 31 to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

For new employees or employees who change their permanent home address, mail the original to the above address within 30 days of receipt.

**Please verify your federal ID number is correct.** Make a copy of the completed form for your records.

If an employee does not fill in every item on this form and the employee does not correct the omission, you must withhold North Dakota income tax from the employee's wages.

An employee must complete this form and give it to you each year to continue the exemption from withholding.

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## Need forms or assistance?

### Visit our website

You can download tax forms, ask us a question or send us a message via e-mail, and find other useful information on our website at: [www.tax.nd.gov](http://www.tax.nd.gov).

### Call us

For additional NDW-R forms, call 701-328-1243.

For questions about this form or about income tax withholding, please call 701-328-1248.

### Write to us

You may also write to the Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.