

Annual Withholding Tax Exemption Certification for Military Spouse Instructions

NOTE: This form must be renewed annually.

Notice to Employers

Employers are not exempt from withholding tax liability for failing to withhold the proper Oklahoma tax on any employee unless they have a Federal Form W-4, Oklahoma Form OK-W-4, and if applicable, an Oklahoma Form OW-9-MSE that is fully completed and signed by the employee.

Requirements of Employer

- The Employee must show the Employer an original of his or her military spouse's latest Leave and Earning Statement (LES). The Employer must retain a copy with the Employees' personnel records. The Employer must ensure the Employee's military spouse's LES assignment location matches the location the Employee indicated on the Form OW-9-MSE.
- The Employee must show the Employer an original of the Employee's current Military ID. The Employer is permitted to make a copy of this document, and the Employer must ensure that the ID denotes the Employee as a current Military Spouse. These IDs are reissued every four years; accordingly, the Employer may not accept a Military ID that is dated more than four years before the date on which it is given to the Employer.
- The Employer must keep the Oklahoma withholding tax exemption certificate with the Employee's personnel records. If the Employer believes the Employee has claimed too many exemptions or improperly claimed the Military Spouse Residency Exemption, the Employer must immediately contact the Oklahoma Tax Commission at Oklahoma Tax Commission, Oklahoma City, OK 73194 or telephone 405.521.3251.

Criteria Used to Determine Domicile

Domicile

For tax years 2018 and later, you may elect to use the same residence for tax purposes as your servicemember spouse in accordance with the Veterans Benefits and Transition Act of 2018. For tax years prior to 2018, you cannot claim another state as your domicile merely by making an election if you previously were not a domiciliary of another state; in order to claim domicile in a state other than your state of residence, you must be able to provide substantiation that the place established is your true fixed and permanent home.

Oklahoma Rule 710:50-3-36. Residency

(a) An Oklahoma resident is a person domiciled in this state. "**Domicile**" is the place established as a person's true, fixed, and permanent home. A domicile, once established, remains until a new one is established.

(b) One is presumed to retain his Oklahoma residency if he has:

- (1) An Oklahoma Homestead Exemption;
- (2) His family remains in Oklahoma;
- (3) He retains an Oklahoma drivers license;
- (4) He intends to return to Oklahoma; or
- (5) He has not abandoned his Oklahoma residence.

[Source: Amended at 14 Ok Reg 2699, eff 6-26-97]