Annual Withholding Tax Exemption Certification for Military Spouse

Read the instructions before completing this form. Except for signature you must print.

Employee Name

Employee Social Security Number

Military Servicemember Spouse's Name

Spouse's Social Security Number

Street address where you both currently reside | City | State | Zip code -

Name of Military Servicemember's Station | City | State | Zip code -

FORM W- 4DE is to be used only for Employees claiming exemption from Delaware's Income Tax Withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

In order to qualify you must complete this form in full, meet all the conditions below and certify that you are not subject to Delaware withholding tax because you meet these conditions.

- My spouse is a military servicemember ……..……..... (check one) ☐ YES ☐ NO
- I am NOT a military servicemember..... (check one) ☐ YES ☐ NO
- My military servicemember spouse has current military orders assigning him or her to a military location near Delaware ..... (check one) ☐ YES ☐ NO
- My domicile is a state other than Delaware …….....… (check one) ☐ YES ☐ NO
  If yes, give name of State of Domicile

☐ **Start Exemption**. Check here if you answered "YES" to ALL of the above questions, note the start date here and sign below; MM DD YY

☐ **Terminate Exemption**. Check here if the answer to one of four questions above is "NO" to start having Delaware tax withheld, note the start date here and sign below; MM DD YY

Employee's Signature | Phone Number | Date MM DD YY

Employer's Signature | Employer's Name | Date MM DD YY

Under penalties of perjury, I certify that I am not subject to Delaware withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97)

Give the certificate to your Employer. Keep a copy for your records.

NOTICE TO EMPLOYERS

Employers are not exempt from withholding tax liability for failing to withhold the proper Delaware tax on any Employee unless they have a Federal Form W-4 and, if applicable, a Delaware Form W-4DE 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 W-4DE and is within the four state area of DE; PA; NJ or MD.
- The Employee must show the Employer an original of the Employee's current Military ID. The Employer must ensure that the ID denotes the Employee as a current Military Spouse and retain a copy with the Employees' personnel records. 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 Delaware 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 contact the Division of Revenue immediately at, P.O. Box 8995, Wilmington, Delaware 19801-8995, or telephone (302) 577-8200.
- A representative of Employer, with responsibility for Personnel matters, must certify that you have completed the three requirements of the employer above by certifying the employee's 'Withholding Tax Exemption Certification for Military Spouse by completing the employer's section at the bottom of that form.

DOMICILE

In order to claim domicile in a state other than the state in which you currently reside you must have proof that you meet one or more of the criteria listed below. If you previously were not a domiciliary of another state you can not claim that state as your domicile merely by making an election.

Domicile is a place where a person has established permanent residence with an intention to dwell in that place permanently and to return to it after absence. One has only one state of domicile at any time and loses one's current domicile only when one establishes a new domicile. In order to change domicile one normally has to be a resident of that new state for at least six months. The domicile is created based on performing one or more of the following actions.

CRITERIA USED TO DETERMINE DOMICILE

The following is a summary of the criteria used to determine 'State of Domicile':

Property Ownership and Residence:	homestead status; the location of permanent home; mailing address; amount of time spent in a state.
Financial Data:	location of bank accounts; where taxpayer qualifies for unemployment benefits; state where prior resident tax returns were filed; state where wages are earned.
Licenses and Registrations:	where taxpayer is registered to vote; state driver's license; state where vehicles are registered; state where professional licenses are maintained.
Affiliations:	location of fraternal, social or athletic memberships; union membership location; place of worship
Higher Education:	where taxpayer qualifies for in-state tuition
Family and Dependents:	return and that person's state of residence; where taxpayer's spouse and dependents reside

SINGLE DOMICILE FACTOR NOT SUFFICIENT

No single factor determines a person's State of Domicile; all factors must be evaluated together. Some factors, such as where a person makes his or her charitable contributions, play no part in domiciliary determination at all.

A person's permanent residence, once established, continues as their 'State of Domicile' until they take steps to establish a new domicile in another state.