Form OW-9-MSE
Created 1-2010

Oklahoma Tax Commission
Annual Withholding Tax Exemption Certification for Military Spouse

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

Calendar Year:

Employee Name	Employee Social Security Number
Military Servicemember's Name	Military Servicemember's Social Security Number
Street Address where you both reside	
City, State, Zip	
Name of Military Servicemember's Station	
City, State, Zip	

Form OW-9MSE is to be used only for Employees claiming exemption from Oklahoma'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:

- meet the conditions below; and
- complete this form in full; and
- certify by signing this form that you are not subject to Oklahoma withholding tax because you meet the conditions set forth below.

Check One

1. I am not a military servicemember..... YES ☐ NO ☐
2. My spouse is a military servicemember..... YES ☐ NO ☐
3. My military servicemember spouse has current military orders assigning him or her to a military location in Oklahoma ..... YES ☐ NO ☐
4. My domicile is a state other than Oklahoma..... YES ☐ NO ☐

   If YES, give name of State of Domicile _____ .
5. Is the state listed above the same State of Domicile as the servicemember ..... YES ☐ NO ☐

If you answered YES to all of the above questions you qualify for exemption from Oklahoma withholding tax.

Under penalties of perjury, I certify that I am not subject to Oklahoma 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)

_____	_____	( ) _____
Employee's Signature	Date	Phone Number

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

Annual Withholding Tax Exemption Certification for Military Spouse Instructions

NOTE: This form must be completed 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 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 contact the Oklahoma Tax Commission, Compliance Division immediately, at Post Office Box 269054, Oklahoma City, OK 73126-9054, or telephone (405) 521-3251.

Criteria Used to Determine Domicile

Domicile

In order to claim domicile in a state other than the state in which you currently reside you must be able to provide substantiation that the place established is your true fixed and permanent home. If you previously were not a domiciliary of another state you can not claim that state as your domicile merely by making an election.

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]