

**Exemption from Maryland Withholding Tax
for a Qualified Civilian Spouse of a U.S. Armed
Forces Servicemember**

- **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

1. For each of the following statements, indicate whether it applies to you. If it applies, check "YES." If it does not apply, check "NO." If you check "NO" to any of the statements, you are not eligible for the withholding exemption.

YES NO

- a. I am not a member of the U.S. armed forces
- b. I am married to an active duty member of the U.S. armed forces.
- c. I am domiciled in a state other than Maryland
- d. My military spouse's permanent duty station is in Maryland, an immediate neighboring state, or the District of Columbia
- e. I am residing and working in Maryland only to be with my military spouse while he or she is stationed in Maryland, an immediate neighboring state, or the District of Columbia.

2. If you checked "YES" to ALL of the statements in item 1, provide the following information for you (the employee) and your military spouse. All boxes must be filled in to be valid. If you checked "NO" to any of the statements in item 1, do not continue because you do not qualify for exemption from Maryland withholding tax for a qualified civilian spouse of a U.S. Armed Forces Servicemember. You must correct your Form MWH filing if you had entered EXEMPT on line 8 of that form.

Employee information

Name	Social Security Number	State of domicile (legal residence)
Street address where currently residing	City	State ZIP code +4

Military spouse information

Name (First, MI, Last)	Social Security Number
Military spouse's permanent duty station and state	State of domicile (legal residence)

3. I declare, under penalties of perjury, that the wages I earn for my services performed in Maryland are exempt from Maryland income tax because I meet the conditions of the Military Spouses Residency 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 (MM/DD/YYYY)	Phone number
----------------------	--------------------------	--------------

- **ATTACH A COPY OF YOUR DEPENDENT MILITARY ID CARD ISSUED BY THE U.S. DEPT. OF DEFENSE**
- **Give the completed Form MWH-M with attached copy of your civilian spousal military ID card to your employer.**
- **Notify your employer if you become ineligible for this exemption - see instructions.**
- **You must complete a new Form MWH-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)
Street address	City State Zip Code +4

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

FEDERAL PRIVACY ACT INFORMATION Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.

**Exemption from Maryland Withholding Tax
for a Qualified Civilian Spouse of a U.S.
Armed Forces Servicemember
Instructions**

Purpose of form

The Military Spouses Residency Relief Act ("Act") is federal legislation that was signed into law on November 11, 2009. This Act amended the Servicemembers Civil Relief Act to provide a number of benefits to civilian spouses of active duty U.S. armed forces servicemembers. If certain conditions are met, one of the benefits exempts from income tax a civilian spouse's compensation received for working in the state where the servicemember spouse is stationed. The Veterans Benefits and Transition Act of 2018 (P.L. 115-407) provided additional exemption benefits.

An employee whose wages are exempt from Maryland income tax because of the Act must use Forms MWH and MWH-M to apply for exemption from Maryland income tax withholding.

Instructions for employee

Eligibility

If you are a civilian spouse of an active duty U.S. armed forces servicemember, you need to complete Form MWH-M if you meet all of the following conditions:

- You maintain domicile in a state other than Maryland. See "Domicile outside Maryland" below, and Administrative Release No. 1;
- Your servicemember spouse's permanent duty station is in Maryland, an immediate neighboring state of Maryland (Delaware, Pennsylvania, Virginia or West Virginia), or the District of Columbia; and,
- You are in Maryland only to be with your servicemember spouse who is stationed in Maryland, an immediate neighboring state of Maryland, or the District of Columbia.

Domicile outside Maryland

"Domicile" refers to your residence by law, and is also referred to as your legal residence. It is the place that is your permanent home, and is the place to which you always intend to return whenever you are absent from it. Domicile is based on your intent and actions, which must be consistent.

The Servicemembers Civil Relief Act provides that the domicile of a U.S. armed forces servicemember does not change based only on the servicemember's presence in a state in compliance with military orders. The Military Spouses Residency Relief Act provides that a civilian spouse's domicile does not change based only on the civilian spouse's presence in a state to be with the servicemember.

Completing Form MWH-M

If you meet all of the eligibility requirements for the exemption from withholding, fill out lines 1 through 3 of Part 1. Attach a copy of your dependent military ID card to Form MWH-M, Form MWH and give them to your employer.

When the withholding exemption takes effect

Form MWH-M takes effect on the later of (1) the date you give it to your employer or (2) the first payroll period your employer is able to put the exemption into effect. The exemption does not apply to wages paid prior to the date Form MWH-M takes effect.

Annual renewal

Form MWH-M is valid only for the calendar year for which it is completed. Provided you are still eligible, you must file a new Form MWH and MWH-M for each subsequent year you want to continue the exemption from Maryland withholding.

The due date for renewing Forms MWH and MWH-M is February 15. Your employer may discontinue this exemption from Maryland withholding in the absence of a completed MWH, MWH-M and the required documentation showing that you are still eligible for this exemption.

Notification of ineligibility

You must notify your employer to begin the withholding of Maryland income tax from your wages if you become ineligible for the exemption. This would occur in the following cases:

- Divorce from the servicemember;
- Death of the servicemember;
- Change in your domicile to Maryland; or,
- A change in the servicemember's permanent duty station to a location other than Maryland, an immediate neighboring state of Maryland, or the District of Columbia.

Instructions for employer

Requirement to withhold

Maryland income tax law requires you to withhold Maryland income tax from wages paid to an employee if the employee performs services within Maryland and the wages are subject to federal income tax withholding.

Form MWH-M exemption

An exception to the requirement to withhold Maryland income tax applies if an employee completes and gives to you Forms MWH and MWH-M. This exception applies only if you have these forms on file for the employee; it is not enough that the employee is eligible for the exemption under the Act.

What you must do

If an employee gives you a completed Form MWH-M, do the following:

1. Check to see that all lines in Part 1 are filled in and a copy of the employee's dependent military ID card is attached. If not, return the form to the employee;
2. Fill in part 2;
3. Keep the original signed Form MWH-M and the attached copy of the military ID card for your payroll records; it relieves you of your obligation to withhold Maryland income tax, and you shall be held harmless from liability for withholding based on the employee's representations on the form; and,
4. Mail a copy of the completed Forms MWH, MWH-M and attached military ID card to:
**Comptroller of Maryland
Compliance Division
Compliance Programs Section
7 St. Paul Street
Baltimore, MD 21202**

Questions

If you have questions about this form, visit www.marylandtaxes.gov. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.