

The **Military Spouses Residency Relief Act** of 2009 exempts personal service income and wages earned by taxpayers who reside with their military spouses.

The couple must have relocated to Arkansas under military orders and share the same “domicile” or true home outside Arkansas where they intend to return and locate permanently. This allows for refunds of any taxes withheld on the exempt income.

File Form AR1000NR and write “Military Spouse” on top of the front page of the return. Attach Certificate AR-MS and any additional documentation (LES or other pertinent information) to help in the processing of your return.

Do not include your income on the AR1000NR if you qualify for the exemption.

For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form **ARW-4MS** (available on this page) **to his/her employer each year** to exempt future income from Arkansas tax withholding.