

For use by an employee, who is a spouse of a servicemember, to claim an exemption from Arizona withholding on wages because: (i) your spouse is a member of the armed forces present in Arizona in compliance with military orders; (ii) you are present in Arizona solely to be with your spouse; and (iii) you maintain a domicile in another state, which is the same state that is the domicile of the servicemember.

Arizona income tax returns will still be required if the nonresident employee meets Arizona filing requirements.

**See instructions on reverse side.**

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town		State	ZIP Code

1. I am a resident of the State of \_\_\_\_\_.
2. My servicemember spouse is a resident of the State of \_\_\_\_\_.

Are the states listed in lines 1 and 2 identical?

- Yes. Complete the Employee's Certification below.  
 No. STOP! You do not qualify to file Form WECM.

3. Employee's Certification: I declare that I am present in Arizona solely to be with my servicemember spouse who is present in Arizona in compliance with military orders.

\_\_\_\_\_  
SPOUSE'S NAME

\_\_\_\_\_  
SPOUSE'S SSN

My military spouse identification number is: \_\_\_\_\_

Date issued:                     

4.  By checking this box, I am notifying my employer to terminate this exemption, as I no longer qualify to be exempt from withholding as the spouse of a servicemember.

\_\_\_\_\_  
EMPLOYEE'S SIGNATURE

\_\_\_\_\_  
DATE

- Employee: Include a copy of your military spouse identification and your spouse's last Leave and Earnings Statement (LES) and file the completed certificate with your employer. Keep a copy of this certificate for your records.
- Employer: Keep this certificate and documents for your records. **Please do not mail this form to the Arizona Department of Revenue unless requested to do so.**

Employer: I have inspected the employee's original military spouse identification, and verified the number and date in line 3 above.

\_\_\_\_\_  
EMPLOYER'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINT NAME

# Withholding Exemption Certificate for Military Spouses

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix..... (602) 255-3381

From area codes 520 and 928,  
toll-free..... (800) 352-4090

 [www.azdor.gov](http://www.azdor.gov)

## General Instructions

### Who May Use Form WECM

An employee who performs services for an employer within Arizona is exempt from Arizona income tax withholding provided the following three requirements are met:

1. Your spouse is a member of the armed forces present in Arizona in compliance with military orders;
2. You are present in Arizona solely to be with your spouse; and
3. You maintain a domicile in another state, which is the same state that is the domicile of the servicemember.

### When to File Form WECM

File Form WECM as soon as you qualify for the exemption.

TO CONTINUE TO BE EXEMPT FROM ARIZONA WITHHOLDING: A new Form WECM, with a copy of your military spouse identification and your spouse's last Leave and Earnings Statement (LES), must be filed with your employer every calendar year.

If the employee's situation changes and the employee no longer qualifies for the withholding exemption, the employee must file a revised Form WECM with their employer to terminate the exemption.

### How to Claim an Exemption From Arizona Income Tax Withholding for Military Spouses

You must complete Arizona Form WECM to claim an exemption from Arizona income tax withholding. Complete this form and give it to your employer. Attach a copy of your military spouse identification and your spouse's last Leave and Earnings Statement (LES).

Be sure to keep a copy of this certificate for your records.

The employer must keep this certificate and attachments for its records. You only need to provide a copy to the department upon request.

### Does the Employee Have to File an Arizona Nonresident Individual Income Tax Return?

Although an employee may be exempt from Arizona income tax withholding on income earned for services performed in Arizona, the employee may be required to file Arizona Form 140NR, *Nonresident Personal Income Tax Return*, if the employee has any other income subject to Arizona income tax and:

1. The employee's gross income is \$15,000 or more; or
2. The employee's Arizona adjusted gross income is \$5,500 or more if single, head of household, or married filing a separate return; or
3. The employee's Arizona adjusted gross income is \$11,000 or more if married filing a joint return.

For purposes of the filing requirement, "gross income" is gross income as defined under the Internal Revenue Code less income included in gross income that is excluded from Arizona taxation.