


**ANNUAL WITHHOLDING CERTIFICATION FOR MILITARY  
SERVICEMEMBER'S NONRESIDENT SPOUSE**

 \_\_\_\_\_  
 Employee's Name

 \_\_\_\_\_  
 Spouse's (Military Servicemember's) Name

 \_\_\_\_\_  
 Employee's Social Security Number

 \_\_\_\_\_  
 Spouse's Social Security Number

 \_\_\_\_\_  
 Street Address Where You and Your Spouse  
 Are Currently Living

 \_\_\_\_\_  
 Name of Spouse's Military Station

 \_\_\_\_\_  
 City, State and ZIP Where You Are Living

 \_\_\_\_\_  
 Physical Address of Military Station

 \_\_\_\_\_  
 Home Telephone Number

 \_\_\_\_\_  
 City, State and ZIP of Military Station

Complete Questions 1 through 3a. A "NO" answer to any of these questions means that you are not exempt from withholding under the Military Spouses Residency Relief Act:

1a. Is your spouse a servicemember who is present in South Carolina or a bordering state in compliance with military orders?

YES  NO

b. What is the name of the bordering state, if applicable? \_\_\_\_\_

2. Are you in South Carolina or the bordering state solely to be with your spouse?

YES  NO

3a. Do you and your spouse maintain the same domicile in a state other than South Carolina (and the bordering state, if applicable)?

YES  NO

b. What is your state of domicile? \_\_\_\_\_

Sign below if you answered "YES" to Questions 1a, 2, and 3a.

 \_\_\_\_\_  
 Signature

 \_\_\_\_\_  
 Date

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief. To wilfully furnish a false or fraudulent statement to the Department is a crime.

**EMPLOYEE: Give the original SC W-4 to your employer and keep a copy for your records.**

**NOTE: This form is only valid for ONE calendar year. In order to maintain the exemption, an employee must complete a new SC W-4 in the last quarter before the start of the new calendar year.**

**Purpose of SC W-4.** A servicemember's nonresident spouse must complete SC W-4 each year in order to claim an exemption from South Carolina withholding tax under the Servicemembers Civil Relief Act (50 U.S.C. App. §§ 501-596), as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

**Expiration of SC W-4.** SC W-4 must be completed before January 1 of each calendar year during which the employee's income remains exempt. The exemption expires on December 31 unless a new SC W-4 is completed.

**Revocation of SC W-4.** An employee's circumstances may change during the year so that the exemption no longer applies. Within 10 days of no longer qualifying for the exemption, an employee must revoke SC W-4 by notifying the employer in writing that the exemption no longer applies. Effective with the date that exemption no longer applies, the employer must withhold in accordance with the employee's federal Form W-4. An employee who fails to revoke SC W-4 in a timely manner may be liable for underpayment penalties.

#### **Employer's Responsibilities.**

An employer is not exempt from its withholding requirements unless the employee completes federal Form W-4 in addition to SC W-4. An employer must retain these items with the employee's personnel records:

- **Photocopy of servicemember's latest Leave and Earning Statement.** An employee claiming this exemption must provide an original of the servicemember's latest Leave and Earning Statement (LES). The LES assignment location must match the information provided on SC W-4.
- **Photocopy of Employee's Military ID Card.** An employee claiming this exemption must provide an original of the employee's current Military Identification Card, identifying the employee as a military spouse. Military Identification Cards are issued every four years. Therefore, a Military Identification Card that is more than four years old does not meet this requirement.
- **Employee's Completed SC W-4.** The employer must verify that SC W-4 as completed qualifies the employee for the exemption. An employer who believes that an employee is improperly claiming an exemption must contact the Department of Revenue immediately by writing to SC Department of Revenue, Withholding, Columbia, SC 29214-0004 or by calling 803-896-1450.

See SC Temporary Revenue Ruling #10-5.

#### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

#### **The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.