



**FORM NDW-M - EXEMPTION FROM WITHHOLDING FOR A QUALIFYING SPOUSE OF A U.S. ARMED FORCES SERVICEMEMBER**



OFFICE OF STATE TAX COMMISSIONER  
SFN 28720 (12-2023)

For Calendar Year  
**20**\_\_\_\_

- ▶ **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**

Indicate YES or NO to the following statements by filling in the appropriate circle. If you answer NO to any of the statements, you <b>are not</b> eligible for the withholding exemption.		
Are you a civilian married to an active duty member of the U.S. armed forces? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>
Are you and your military spouse domiciled in a state other than North Dakota? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>
Is your military spouse's permanent duty station in North Dakota? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>
Are you residing and working in North Dakota in order to be with your military spouse while they are stationed in North Dakota? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>

If **all** of the statements above are answered YES, provide the following for you (the employee) and your military spouse. All boxes must be filled in to be valid.

Employee Name (First, MI, Last)	Social security number	State of domicile (legal residence)	
Street address where currently residing	City	State	ZIP code
Military Spouse Name (First, MI, Last)		Social security number	
Military spouse's permanent duty station	Military spouse's state of domicile (legal residence)		

I declare, under penalty of perjury, that the wages I earn for my services performed in North Dakota are exempt from North Dakota income tax because I meet the conditions for exemption under the Servicemembers Civil 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	Telephone number
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- ▶ **ATTACH A COPY OF YOUR DEPENDENT MILITARY ID CARD ISSUED BY THE U.S. DEPT. OF DEFENSE**
- ▶ **Give the completed Form NDW-M with attached copy of military ID card to your employer.**
- ▶ **Notify your employer if you become ineligible for this exemption - see instructions.**
- ▶ **You must complete a new Form NDW-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)		
Address	City	State	ZIP code

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

**PRIVACY ACT NOTIFICATION**

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-56, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.