



New York State Withholding Exemption Certificate for Military Service Personnel

Form with fields for First name and middle initial, Last name, Social Security number, Military address, City, State, ZIP code, and Address of permanent place of abode.

General instructions

Submit this form to your military finance officer. Do not send this form to the Tax Department.

If you are a resident of New York State when you enter military service, you generally remain a New York State resident for tax purposes and must file a New York State resident income tax return, unless:

- you have made an election under the Servicemembers Civil Relief Act that results in you using a state other than New York State for tax filing purposes, or
• you meet all three of the conditions in either Group A or Group B below.

Group A:

- 1. You did not maintain any permanent place of abode in New York State during the tax year; and
2. you maintained a permanent place of abode outside New York State during the entire tax year; and
3. you spent 30 days or less (any part of a day is a day for this purpose) in New York State during the tax year.

Permanent place of abode

Under Group A, conditions 1 and 2, a permanent place of abode is a place you maintain from year to year on a continuing basis.

If you are married and your spouse and family continue to reside in New York State, their abode will generally be considered to be an abode that you maintain, and you will not meet Group A, condition number 1.

Barracks, quarters on a ship, or any structure that contains only bachelor-type quarters and not facilities ordinarily found in a dwelling will generally not qualify as a permanent place

of abode. An abode maintained while you are on temporary duty or attending a specialized training school away from your permanent duty station would not be considered a permanent place of abode.

Group B:

- 1. You were in a foreign country or countries for at least 450 days (any part of a day is a day for this purpose) during any period of 548 consecutive days; and
2. you, your spouse (unless legally separated), and your minor children spent 90 days or less (any part of a day is a day for this purpose) in New York State during this 548-day period; and
3. during the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in New York State for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. This condition is illustrated by the following formula:

Number of days in the nonresident portion / 548 x 90 = Minimum number of days allowed in New York State

For more information, visit our website at www.tax.ny.gov (search: military).

If you furnish false information that decreases the withholding amount, the Tax Department may impose a penalty of \$500.

Privacy notification

See our website at www.tax.ny.gov or Publication 54, Privacy Notification.

Member of armed forces certification - I certify that I anticipate meeting the conditions to exempt my military pay from withholding. I also declare that I will notify my military finance officer within 10 days of any changes that affect my withholding status. Date Signature