



3. You may be exempt from withholding, if you meet the conditions set for under the Servicemember Civil Relief Act as amended by the Military Spouses Residence Relief Act. You must complete the worksheet below to determine if you are eligible.

In order to qualify you must complete this form in full, certify that the you are not subject to Kentucky withholding tax because you met the conditions set forth below, and provide a copy of your spouse's military picture ID issued to the employee by the U.S. Department of Defense.

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1. My spouse is a military servicemember.....(check one)  YES  NO
  2. I am NOT a military servicemember.....(check one)  YES  NO
  3. My military servicemember spouse has a current military order assigning him or her to a military location in Kentucky .....(check one)  YES  NO
  4. I and my military servicemember spouse live at the same address .....(check one)  YES  NO
  5. My military servicemember's state of domicile is a state other than Kentucky and I am electing to use that state of domicile .....(check one)  YES  NO  
If yes, enter the 2-letter state code of the servicemember's state of domicile \_\_\_\_\_
  6. I am present in Kentucky solely to be with my military servicemember spouse.....(check one)  YES  NO

**If you checked "YES" to all the statements above, your earned income is exempt from Kentucky withholding tax.**

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Check box 3 if you checked "YES" to all the statements listed in the worksheet. You are exempt from Kentucky income tax withholding. This exemption will terminate if any of the answers to the questions changes to "NO". In general, the exemption termination date will be the earlier of:

- The day the military servicemember is no longer in the military;
- The day the employee enlists in the military;
- The day the employee and the military servicemember no longer live at the same address; or
- The day the military servicemember's permanent duty station changes to a location outside of Kentucky.

4. You may be exempt from withholding if you work in Kentucky but reside in one of the following reciprocal states: Illinois, Indiana, Michigan, West Virginia, Wisconsin, Virginia and you commute daily or Ohio and you are not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in a S corporation.

In order to qualify you must complete the worksheet below:

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I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in:

- Illinois,  Indiana,  Michigan,  West Virginia,  Wisconsin  
 Virginia and commute daily to my place of employment in Kentucky. (*Must commute daily to apply.*)  
 Ohio and I am not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in an S corporation.

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Check box 4 if you certify you work in Kentucky and reside in a reciprocal state.

**If you meet any of the four exemptions you are exempted from Kentucky withholding. However, you must complete this form and file it with your employer before withholding can be stopped. You will need to maintain a copy of the K-4 for your permanent records.**

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### Instructions to Employers

Form K-4 is only required to document that an employee has requested an exemption from withholding OR to document that an employee has requested additional withholding in excess of the amounts calculated using the formula or tables. If neither situation applies, then an employer is not required to maintain Form K-4.

Upon receipt of this form, properly completed, you are authorized to discontinue withholding for an employee who qualifies for one of the four exemptions. Retain a copy of all K-4's received from employees.