

Military Spouse Qualification

Complete each question below and provide copies of the requested documentation before claiming **Exemption Category 3** on the front of this form. Incomplete responses or missing documentation could cause your refund to be delayed. **For information regarding why the provisions of the Military Spouses Residency Relief Act apply only to spouses and not to dependents, see Public Document 10-55 at www.tax.virginia.gov.**

To qualify for the income tax exemption for military spouses you must **have the same domicile as the military member** and meet all of the following qualifications:

I. Your spouse is a member of the armed forces present in Virginia in compliance with military orders.

1. Was your spouse in active military service for the taxable year in question? Yes No
- a. If your spouse was discharged from full-time military service, what was the date your spouse left the service? MM/DD/YYYY
- b. If your spouse was in the military at any time for the taxable year in question, provide his or her duty station(s) for the taxable year. Additional rows are provided in case your spouse had more than one duty station during the taxable year.

Location of Duty Station (include country if not USA)	Date Assignment Started <small>MM/DD/YYYY</small>	Date Assignment Ended <small>MM/DD/YYYY</small>

2. Where and when were you and your spouse married? State _____ MM/DD/YYYY
3. Attach a copy of your military ID card. This would be a military identification card issued to spouses of military personnel. If a military identification card has not been issued, check here.
4. What is your spouse's state of domicile? (Enter here and on Line 3(b) on the front of this return) _____
 Attach a copy of one or more of the following documents showing the military service member's domicile or legal residence (check the appropriate boxes to indicate which documents you are providing).
- Leave & Earning Statement (LES) for the year in question
- Current driver's license from the military service member's domicile state
- DD Form 2058 (State of Legal Residence Certificate)
- Other _____

II. You are present in Virginia solely to be with your spouse.

5. Do you own a business or any income producing property in Virginia? Yes No
- a. If yes, please describe. _____

III. You maintain your domicile or legal residency in another state.

6. Do you claim the same state of domicile reported under question 4 above? Yes No
 If you answered no, stop here. You do not qualify for tax relief. See Virginia Tax Bulletin 10-1 for details. If you answered yes, please respond to the remaining questions.
- a. Attach a copy of your state income tax return for the year in question. If your state of domicile does not have an income tax, check here.
- b. When was the last period of time in which you and your service member physically resided in that State? From _____ To _____
MM/DD/YYYY MM/DD/YYYY
- c. What was the last physical address in that state?

Street Address City State ZIP
- d. Was your name different when you last physically resided in that state? Yes No
 If Yes, what was your name? _____
First Name Middle Initial Last Name
7. Please attach a copy of one or more of the following documents showing your domicile or legal residence (check the appropriate boxes to indicate which documents you are providing).
- Property tax bill from your domicile state
- Current driver's license from your domicile state
- Other _____

Note: A copy of documents requested above will assist the Department in speeding up the issuance of the refund.