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DR 1059 (09/26/19)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005

Affidavit of Exemption for the Nonresident Spouse of a U.S. Servicemember

Servicemember's Spouse		
Last Name	First Name	Middle Initial
SSN	State of Residence	

Servicemember		
Last Name	First Name	Middle Initial
SSN	State of Residence	
Permanent Duty Station	Calendar Year	

Purpose of This Affidavit

The nonresident spouse of a servicemember may provide a completed copy of this affidavit, along with a copy of his or her dependent ID card issued by the applicable branch of the uniformed services, to the nonresident spouse's employer to attest to his or her eligibility for exemption from Colorado wage withholding. An employer who has received a properly completed affidavit from an employee is relieved of the obligation to withhold Colorado income tax from the employee's pay. The employer should not submit the affidavit to the Department of Revenue, but rather the employer must retain the affidavit in their records and provide a copy of it to the Department only upon request.

If a servicemember's spouse is required to file a Colorado income tax return, a copy of this affidavit, along with a copy of his or her dependent ID card, must be submitted with his or her Colorado income tax return.

Colorado Income Tax and Wage Withholding Tax Exemption

Federal law 50 U.S.C. § 4001(c) precludes Colorado from taxing the income earned by the spouse of a servicemember for services performed within Colorado if both:

- the spouse is not a resident of Colorado; and
- the spouse is in Colorado solely to be with the servicemember serving in compliance with military orders.

If these conditions are met, the spouse's wages are exempt from Colorado income tax and wage withholding tax.

"Servicemember" Definition and Residency

A "servicemember" is a member of the Army, Navy, Air Force, Marine Corps, Coast Guard or the commissioned corps of either the National Oceanic and Atmospheric Administration or the Public Health Service.

A servicemember who is not a Colorado resident does not become a Colorado resident simply because they are in Colorado solely in compliance with military orders.

Residency of a Servicemember's Spouse

A servicemember's spouse may elect, for income tax purposes, to use the same state of residence as the servicemember. If a servicemember is not a Colorado resident, and is instead a resident of another state, his or her spouse can elect to also be a resident of that state and not a resident of Colorado. Additionally, if a servicemember and his or her spouse have as their shared state of residence a state other than Colorado, the spouse also does not become a Colorado resident simply because he or she is in Colorado solely to be with the servicemember who is serving in compliance with military orders.

Attestation by Servicemember's Spouse	Initial
1. I am not a resident of Colorado, based upon the conditions described above.	
2. My spouse is a servicemember, as defined above.	
3. My spouse is not a Colorado resident, based upon the conditions described above.	
4. I am in Colorado solely to be with my spouse, who is serving in compliance with military orders.	
5. I will notify my employer immediately if I become a Colorado resident.	

I hereby attest that, to the best of my knowledge and belief, the foregoing statements are true, accurate, and complete and the wages I earn from services performed in Colorado are therefore exempt from Colorado income and wage withholding tax.

Signature of Servicemember's Spouse	Date (MM/DD/YY)