



DELAWARE

WTH-EXM

(Formerly W-4DE)

ANNUAL WITHHOLDING TAX EXEMPTION CERTIFICATION FOR MILITARY SPOUSE

Revised 09/24/25

GENERAL INSTRUCTIONS FOR COMPLETION

NOTICE TO EMPLOYERS

Employers are not exempt from withholding tax liability for failing to withhold the proper Delaware tax on any Employee unless they have a Federal Form W-4 and, if applicable, a Delaware Form WTH-EXM that is fully completed and signed by the Employee.

REQUIREMENTS OF EMPLOYER

- The Employee must show the Employer an original of his or her military spouse's latest Leave and Earning Statement (LES). The Employer must retain a copy with the Employees' personnel records. The Employer must ensure the Employee's military spouse's LES assignment location matches the location the Employee indicated on the Form WTH-EXM and is within the four state area of DE; PA; NJ or MD.
- The Employee must show the Employer an original of the Employee's current Military ID. The Employer must ensure that the ID denotes the Employee as a current Military Spouse and retain a copy with the Employees' personnel records. These IDs are reissued every four years; accordingly, the Employer may not accept a Military ID that is dated more than four years before the date on which it is given to the Employer.
- The Employer must keep the Delaware withholding tax exemption certificate with the Employee's personnel records. If the Employer believes the Employee has claimed too many exemptions or improperly claimed the Military Spouse Residency Exemption, the Employer must contact the Division of Revenue immediately at, P.O. Box 8995, Wilmington, Delaware 19801-8995, or telephone (302) 577-8200.
- A representative of Employer, with responsibility for Personnel matters, must certify that you have completed the three requirements of the employer above by certifying the employee's 'Withholding Tax Exemption Certification for Military Spouse' by completing the employer's section at the bottom of that form.

DOMICILE

In order to claim domicile in a state other than the state in which you currently reside you must have proof that you meet one or more of the criteria listed below. If you previously were not a domiciliary of another state you can not claim that state as your domicile merely by making an election.

Domicile is a place where a person has established permanent residence with an intention to dwell in that place permanently and to return to it after absence. One has only one state of domicile at any time and loses one's current domicile only when one establishes a new domicile. In order to change domicile one normally has to be a resident of that new state for at least six months. The domicile is created based on performing one or more of the following actions.

CRITERIA USED TO DETERMINE DOMICILE

The following is a summary of the criteria used to determine 'State of Domicile':

Property Ownership and Residence:	homestead status; the location of permanent home; mailing address; amount of time spent in a state.
Financial Data:	location of bank accounts; where taxpayer qualifies for unemployment benefits; state where prior resident tax returns were filed; state where wages are earned.
Licenses and Registrations:	where taxpayer is registered to vote; state driver's license; state where vehicles are registered; state where professional licenses are maintained.
Affiliations:	location of fraternal, social or athletic memberships; union membership location; place of worship.
Higher Education:	where taxpayer qualifies for in-state tuition.
Family and Dependents:	return and that person's state of residence; where taxpayer's spouse and dependents reside.

SINGLE DOMICILE FACTOR NOT SUFFICIENT

No single factor determines a person's State of Domicile; all factors must be evaluated together. Some factors, such as where a person makes his or her charitable contributions, play no part in domiciliary determination at all. A person's permanent residence, once established, continues as their 'State of Domicile' until they take steps to establish a new domicile in another state.