



## **VILLAGE OF MARIEMONT** **Military Spouses Residency Relief Act: Effective 2009**

In accordance with the Military Spouses Residency Relief Act, effective with tax year 2009, a civilian spouse's compensation for services performed in the Village of Mariemont is exempt from Mariemont income tax if he or she meets all of the following conditions:

- The civilian spouse and the service member maintain their domicile (or legal residence) in a state other than Ohio; and,
- The service member is stationed in Ohio pursuant to military orders; and,
- The civilian spouse is residing and working in Ohio only because he or she wants to be with the service member.

If a civilian spouse is eligible for the exemption, what income is exempt from Village of Mariemont tax?

A civilian spouse who is eligible for the exemption does not have to pay Village of Mariemont income tax on compensation received for work performed in Mariemont.

### **The following types of income are not eligible for the exemption:**

- Rental income from real property located in Mariemont
- Net income from a trade or business conducted in Mariemont

### **How does an eligible civilian spouse apply for a refund of Mariemont income tax withheld from his or her exempt Mariemont wages?**

**File a Village of Mariemont Income Tax Return and include all of the following documentation:**

- Form W-2 showing Mariemont tax withheld
- Documentation supporting Ohio non-residency (copy of Ohio Affidavit of Non-Ohio Residency/Domicile OR non-Ohio driver's license OR copy of non-Ohio state income tax return)
- Verification that spouse is a service member (spousal military ID, OR military W-2 OR copy of military orders)

The above information is intended to provide a brief summary of filing requirements and does not cover all possible circumstances.

If you have any questions or need additional information, please contact the Tax Division at (513) 271-1606 weekdays from 8:30 a.m. to 4:00 p.m. or send an email message to the Tax Division [taxdept@mariemont.org](mailto:taxdept@mariemont.org).