

FORT CAMPBELL EXEMPTION CERTIFICATE

*(For use by Fort Campbell, Kentucky, employee
who is not a resident of Kentucky)*

☐ Date Revoked _____

Type or Print Full Name Social Security Number Effective Date (MM/DD/YY)

Home Address (Must be completed, physical location required) City, State and ZIP Code

Mailing Address if different City, State and ZIP Code

Employee's Certification—I certify under the penalties of perjury that I am a resident of _____
State

and that I do not maintain a residence in Kentucky. I understand the exemption applies only to wages earned as an employee at Fort Campbell, Kentucky. This certificate must be revoked 10 days after a move or change of address to Kentucky.

Signature _____ Date _____



Copy A—Employer Copy

REVENUE CABINET

(For use by Fort Campbell, Kentucky, employee
who is not a resident of Kentucky)

☐ Date Revoked

Effective Date (MM/DD/YY)

City, State and ZIP Code

City, State and ZIP Code

Employee's Certification—I certify under the penalties of perjury that I am a resident of _____ State

and that I do not maintain a residence in Kentucky. I understand the exemption applies only to wages earned as an employee at Fort Campbell, Kentucky. This certificate must be revoked 10 days after a move or change of address to Kentucky.

Date _____



COPY B—Revenue Cabinet Copy

INSTRUCTIONS

Under the provisions of Public Law 105–261, pay and compensation earned at Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(17) defines “resident” as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than one hundred eighty-three (183) days of the taxable year in this state.

Employees—If you are not a “resident” of Kentucky, complete Form 42A807 and file with your employer. Otherwise Kentucky income tax must be withheld from your wages. The address portion of the form must contain the physical location where you live. *A post office box number is unacceptable* and will invalidate this certificate.

It is ***your responsibility*** to notify your employer to revoke this certificate 10 days after a move or change of address to Kentucky.

Penalties—Criminal and civil penalties may be imposed for intentionally supplying false information or intentional failure to supply information which causes your employer to under-withhold.

Employers—Keep Copy A for your files. Mail Copy B with your name and federal or Kentucky identification number to the Kentucky Revenue Cabinet, P.O. Box 181, Station 57, Frankfort, Kentucky 40602-0181, within 30 days of receipt. After the employee files a complete Form 42A807, you are authorized to discontinue withholding Kentucky income tax from wages earned at Fort Campbell, Kentucky. If the employee moves or otherwise changes his/her address to Kentucky, begin withholding Kentucky income tax as required by KRS 141.310 with the first payroll period ending after you receive notice of the change. Check the box in the upper right corner to indicate this certificate is revoked and enter date. Retain in your files for four years.