Nonresident Employee's Withholding Reciprocity Declaration

(To be filed with your Wisconsin employer)

Employee's Name (first name, middle initial & last name)	Social Security Number		I declare that while working in Wisconsin I am a legal resident of: ☐ Illinois ☐ Kentucky ☐ Indiana ☐ Michigan
Employee's Home Address (number and street)			
City or Post Office	State	Zip Code	Employee's Signature Date

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of July 5, 2022: sec. 71.64(8)(a), Wis. Stats., and sec. Tax 2.02, Wis. Adm. Code.

NOTE: THIS DECLARATION MAY ONLY BE USED BY A NONRESIDENT WORKING IN WISCONSIN WHO IS A LEGAL RESIDENT OF ILLINOIS, INDIANA, KENTUCKY, OR MICHIGAN.

Reciprocal agreements Wisconsin has with Illinois, Indiana, Kentucky, and Michigan exempt legal residents of those states from Wisconsin income taxes on compensation (e.g., wages, fees, commissions) earned for personal services performed in Wisconsin.

A nonresident employee qualifying for this exemption must complete and file this declaration with their employer as authorization for the employer to stop the withholding of Wisconsin income taxes. If the employer has withheld Wisconsin income taxes while the employee qualifies for the exemption, the employee must file a Wisconsin income tax return (Form 1NPR), during the regular filing season, requesting a refund of those income taxes.