



## FOR EXEMPTION FROM WITHHOLDING

The income tax reciprocity agreement between Wisconsin and Minnesota provides that those states will not tax the wages earned in their respective states by persons who are legal residents of the other state. (A resident of Minnesota is not liable for Wisconsin income tax on wages earned in Wisconsin. Minnesota will tax those wages.) The Statement of Minnesota Residency on the reverse side may be used by a Minnesota resident who is employed in Wisconsin to be exempt from the withholding of Wisconsin income taxes from wages earned in Wisconsin. This exemption must be renewed each year.

## FOR REFUND OF TAXES PREVIOUSLY WITHHELD

The Statement of Minnesota Residency may also be used by a Minnesota resident who has had Wisconsin income taxes withheld from wages and who seeks a refund of those taxes from Wisconsin. See employe instructions below.

### INSTRUCTIONS

#### Employe

Enter the year this form applies to.

#### Part A

Print or type all of the information requested including your social security number. This form applies only to Minnesota residents. If the address you enter is not a Minnesota address, attach an explanation.

#### Part B

Fill in all of the information requested. Attach another page if additional information is necessary to explain your situation.  
NOTE: Be sure to sign and date the form.

#### Part C

To be filled in by the employer. (Note: If you are using this form to request a refund of Wisconsin income taxes already withheld, Part C need not be completed.)

#### Filing

Send 1) the department's copy of this form, 2) completed Wisconsin income tax return (Form 1NPR), 3) copy of your Minnesota income tax return, and 4) all wage statements (W-2) which clearly show the amount of Wisconsin income tax withheld.

**Mail to:** Wisconsin Department of Revenue  
Post Office Box 59  
Madison, WI 53785-0001

#### Employer

#### Part A

The employe will complete.

#### Part B

The employe will complete.

#### Part C

Fill in all of the information requested including your **Wisconsin withholding identification number.**

#### Filing

Send the department's copy to the address below.  
Retain one copy for your file.  
Return the employe's copy to the employe.

**Mail to:** Wisconsin Department of Revenue  
Post Office Box 8906  
Madison, WI 53708

### When Shall Employes File This Statement Of Minnesota Residency To Be Exempt From Withholding?

This form should be filed with each employer annually by January 31. It should also be filed within 30 days of beginning employment in Wisconsin, changing to a new employer in Wisconsin, or establishing Minnesota residency while continuing to work in Wisconsin.

### What Does The Employer Do With The Statement Of Minnesota Residency?

Complete Part C and send the department's copy to the address shown above within 30 days. One copy should be retained for the employer's records and the third copy returned to the employe.

### What If The Employe Omits Information?

If the employe does not finish all of the information requested on the Statement of Minnesota Residency the employer should not honor it, and should continue to withhold Wisconsin taxes.

### Use Of Information

The information provided on this Statement is confidential pursuant to the Wisconsin Statutes. However, it may be given to the State of Minnesota, the Internal Revenue Service and/or other states which guarantee the same privacy and to other state agencies as provided by law.