

USE OF THIS FORM

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 expires December 31 and must be renewed each year.

RESIDENT– For income tax purposes, legal resident, resident, residency, and domicile are synonymous. Residency is defined as a person's true, fixed and permanent home where a person intends to remain permanently and indefinitely and to which, whenever absent, a person has the intention of returning.

If you are unsure of your resident status, you should contact the Department at the phone number on the front of this form.

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 employee instructions below.

INSTRUCTIONS

Employee

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

Note: Items 2, 3, and 4 need only be submitted if you are using this form to request a refund of Wisconsin income taxes already withheld.

Employer

Part A

The employee will complete.

Part B

The employee 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 employee's copy to the employee.

Mail to: Wisconsin Department of Revenue
Mail Stop 5-144
Post Office Box 8906
Madison, WI 53708

When Shall Employees 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 employee.

What If The Employee Omits Information? – If the employee does not furnish 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.