

Reciprocal tax agreements between two states allow residents of one state to work in another state without having state tax withheld from their pay. An employee may complete a reciprocity exemption form to notify their employer of their reciprocity arrangement. Employees should notify their employer to withhold taxes in their state of residence by completing the appropriate state tax form, where applicable.

Work State	Resident State	Form
Arizona	California Indiana Oregon Virginia	<a href="#">Form WEC</a>
District of Columbia (D.C.)	All States	<a href="#">Form D-4A</a>
Illinois	Iowa Kentucky Michigan Wisconsin	<a href="#">Form IL-W-5-RN</a>
Indiana	Kentucky Michigan Ohio Pennsylvania Wisconsin	<a href="#">Form WH-47</a>
Iowa	Illinois	<a href="#">Form 44-016</a>
Kentucky	Illinois Indiana Michigan Ohio (May not be shareholder of 20% or more in a S Corp) Virginia (must commute daily) West Virginia Wisconsin	<a href="#">Form 42A809</a>
Maryland	District of Columbia Pennsylvania Virginia West Virginia	<a href="#">Form MW507</a>
Michigan	Illinois Indiana Kentucky Minnesota Ohio Wisconsin	<a href="#">Form MI-W4</a>
Minnesota	Michigan North Dakota	<a href="#">Form MWR</a>
Montana	North Dakota	<a href="#">Form MW-4</a>

Work State	Reciprocal Resident State(s)	Form
New Jersey	Pennsylvania	<a href="#">Form NJ-165</a>
North Dakota	Minnesota Montana	<a href="#">Form NDW-R</a>
Ohio	Indiana Kentucky Michigan Pennsylvania West Virginia	<a href="#">Form IT-4NR</a>
Pennsylvania	Indiana Maryland New Jersey Ohio Virginia West Virginia	<a href="#">Form REV-419 EX</a>
Virginia	District of Columbia Kentucky Maryland Pennsylvania West Virginia	<a href="#">Form VA-4</a>
West Virginia	Kentucky Maryland Ohio Pennsylvania Virginia	<a href="#">Form WV/IT-104R</a>
Wisconsin	Illinois Indiana Kentucky Michigan	<a href="#">Form W-220</a>

*The information contained within this document is subject to change. The information is for educational purposes only and should not be construed as legal advice, direction, or consent.*