Certificate of Nonresidency

This form is to be used **only** by residents of States with a reciprocal tax agreement.*****

Employee Name | Street and City Address | Social Security Number

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The employee swears to be a legal resident of the State of _____ and understands that income from salaries, wages, tips and commissions received from Michigan sources are taxable in their state of residence and not subject to Michigan Income Tax as a result of the reciprocal tax agreement with the State of _____. Employee further states the Michigan employer will be advised of any change in legal residence.

Date | Employee Signature

Do **not** send this form to the Michigan Department of Treasury - it is to be filed with and held by the employer.

*****States that have reciprocal agreements with Michigan are: Illinois, Indiana, Kentucky, Minnesota, Ohio and Wisconsin.