



# Form MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2025

For Michigan and North Dakota residents who work in Minnesota.

Read instructions on back.

**Employees:** Complete this form and give it to your employer.

Employee's Last Name First Name and Initial Employee's Social Security Number

Permanent Address

City State (check one) ZIP Code  
 Michigan  North Dakota

- 1 If you earned wages in Minnesota during the previous year, enter the wages you earned \$ \_\_\_\_\_  
(Round to the nearest dollar)
- 2 How long have you lived at your permanent residence? From \_\_\_\_\_ to \_\_\_\_\_  
(month/year) (month/year)
- 3 Do you return to your permanent residence at least once a month?  Yes  No  
If your answer is no, **STOP HERE**. You do not qualify for the reciprocity exemption.
- 4 Were you ever a resident of Minnesota?  Yes, from \_\_\_\_\_ to \_\_\_\_\_  No  
(month/year) (month/year)

Current Employer's Name Employer's Federal Tax ID

Employer's Mailing Address Employer's Phone Number

City State ZIP Code

I declare that the above information is correct and complete to the best of my knowledge and belief.  
I understand there is a \$500 penalty for making false statements.

Employee's Signature Date Employee's Phone Number

**Employers:** Mail this form to:

Minnesota Department of Revenue  
Mail Station 6501  
600 N. Robert St.  
St. Paul, MN 55146-6501

Keep a copy for your records.

**Note:** If this form is not filled out completely, you must withhold Minnesota income tax from wages earned in Minnesota.

# Form MWR Instructions

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## Instructions for Employees

Minnesota has income tax reciprocity agreements with Michigan and North Dakota. These agreements only cover personal service income such as wages, bonuses, tips, and commissions.

Every year, fill out this form and give it to each Minnesota employer if all of these apply:

- You are a resident of Michigan or North Dakota
- You return to your residence in that state at least once a month
- You do not want Minnesota income tax withheld from your wages

Give the completed form to your employer by the later of:

- February 28
- 30 days after you begin working or change your permanent state of residence

If you complete and submit Form MWR, you do not need to complete Form W-4MN, *Minnesota Employee Withholding/Exemption Certificate*, to claim exempt from Minnesota Withholding Tax.

### Fill Out the Form Completely

If you do not complete every item on this form or do not give the form to your employer by the due date, your employer must withhold Minnesota income tax from your wages.

### To Get a Refund of Tax Already Withheld for the Year

File Form M1, *Individual Income Tax*, with the Minnesota Department of Revenue. See the Form M1 instructions for details.

### Penalties

If you make any statements on this form that you know are incorrect, we may assess a \$500 penalty.

### Use of Information

All information on Form MWR is private by state law. It may only be given to your state of residence, the Internal Revenue Service (IRS), and to other state tax agencies as provided by law. The information may be compared with other information you gave to the Minnesota Department of Revenue.

Your name, address, and Social Security Number are required for identification. Your address is also required to verify your state of residence. Your employer's name, Federal Employer Identification Number, and address and phone number are required.

The only information not required is your phone number. We ask for it so we can contact you if we have questions.

## Instructions for Employers

Employees must provide you a complete Form MWR if one of these applies:

- They reside in Michigan or North Dakota
- They requested that you do not withhold Minnesota income tax from their wages

Form MWR is due by February 28 each year, or within 30 days after they begin working for you or change their state of residence. Employees who live in other states, including Minnesota, cannot use this form.

If an employee does not complete every item of Form MWR or does not provide the form to you by the due date, you must withhold Minnesota income tax, using the same marital status and number of allowances claimed on the employee's Minnesota Form W-4MN (or federal Form W-4, if they did not complete Form W-4MN).

If the employee provides you with a properly completed Form MWR, the employee is not required to complete Form W-4MN to claim exemption from Minnesota income tax withholding.

### Submit Completed Forms MWR to the Department

By March 31 of each year, send the completed Forms MWR to:

Minnesota Department of Revenue  
Mail Station 6501  
600 N. Robert St.  
St. Paul, MN 55146-6501

You must keep a copy of all forms for five years from the date received.

For new employees or employees who change their state of residence, send the form within 30 days after the employee gives it to you.

You may be assessed a \$50 penalty for each form you do not send us when required.

## Forms and Information

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

Phone: 651-282 9999 or 1-800-657-3594

This information is available in alternate formats.