



# Instructions for Form MWR

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## What's new

### Wisconsin reciprocity ended

Income tax reciprocity between Minnesota and Wisconsin ended December 31, 2009.

Form MWR no longer applies to Wisconsin residents who work in Minnesota. Effective January 1, 2010, employees who reside in Wisconsin and work in Minnesota are subject to Minnesota income tax withholding and must file Minnesota income tax returns for 2010, if they meet the minimum filing requirements.

The reciprocity agreements with North Dakota and Michigan have not changed.

## Instructions for employees

Minnesota has income tax reciprocity agreements with Michigan and North Dakota.

If you are a resident of one of these two states and you return to your residence in Michigan or North Dakota at least once a month, you do not have to pay Minnesota income tax on wages you earn for work in Minnesota. You must, however, pay tax to your state of residence on wages earned from a Minnesota employer.

**If you do not want Minnesota tax withheld from your wages**, complete this form and give it to your employer by February 28, or within 30 days after you begin working or change your permanent residence. You must give your employer a new form *each year* if you want to stay exempt from Minnesota withholding tax.

If you do not complete this form and give it to your employer by the due date, your employer must withhold Minnesota taxes from your wages.

**If you want a refund of tax already withheld for the year, and you want your employer to:**

- **continue withholding** Minnesota tax from your wages for next year, include this form when you file your Form M1, *Minnesota Individual Income Tax Return*. Do not give it to your employer.
- **stop withholding** Minnesota tax, give this form to your employer and include a copy when you file your Form M1.

If you have not yet filed your Form M1 and you will be filing:

- electronically, fax this form to the department at 651-556-5130 at least one business day before you electronically file your return.
- a paper return, include this form when you file your Form M1.

If your return has already been filed, mail this form to Minnesota Revenue, Mail Station 6501, St. Paul MN 55146-6501.

### Fill out the form completely

If you do not fill in every item on this form, your employer must withhold Minnesota income tax from your wages using the same marital status and number of allowances you claimed on your federal Form W-4.

Sign and date the form. Fill in a phone number where you can be reached during the day.

### Penalties

If you make any statements on this form that you know are incorrect, you may be assessed 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 and to other state tax agencies as provided by law. The information may be compared with other information you furnished to the 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, Minnesota tax ID number, address and phone number are required in case we have to contact your employer regarding withholding tax from your wages. If you do not complete the information, your employer is required to withhold Minnesota income tax from your wages.

The only information not required is your phone number. However, we ask that you provide it so we can contact you quickly if we have questions.

## Instructions for employers

Employees who reside in Michigan or North Dakota who ask you not to withhold Minnesota income tax from their wages must complete this form and give it to you each year by February 28 or within 30 days after they begin working for you or change their residence. Employees who live in other states, including Minnesota, cannot use this form.

Send the completed form to Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501 by March 31 each year. You must keep a copy of all Forms MWR 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 are required to send us but do not.

If an employee does not fill in every item of Form MWR, you must withhold Minnesota income tax, using the same marital status and number of allowances claimed on the employee's federal Form W-4.

## Information and assistance

If you need additional information or help to complete this form, call 651-282-9999 or 1-800-657-3594. TTY: Call 711 for Minnesota Relay.

Forms are available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or by calling 651-296-4444 or 1-800-657-3676 from within Minnesota. You can also write for forms at the following address:

Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421

We'll provide information in other formats upon request to persons with disabilities.