

## Must I complete this form?

You must complete Part 1 of this form if

- you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or
- your spouse is in the military, you and your spouse are both residents of the same state (other than Illinois) and you are in Illinois only because your spouse is stationed here by the military,

and your wages are exempt from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states or under the Military Spouses Residency Relief Act. You must file your completed Form IL-W-5-NR with your Illinois employer. If you change your state of residence, you must notify your employer within ten days.

## To employers:

You are required to have a copy of this form on file for each employee who

- is a resident of Iowa, Kentucky, Michigan, or Wisconsin; receives compensation paid in Illinois; and elects to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states, OR
- is exempt from Illinois Income Tax on compensation under the Military Spouses Residency Relief Act.

Part 1: Employee information			Part 2: Employer information		
Social Security number			Federal employer identification number	er	
Name			Name		
Mailing address			Mailing address		
City	State	ZIP	City	State	ZIP
I declare under penalties of perjury that					
I am a resident of the state of:					
☐ Iowa ☐ Kentucky ☐ Michigan ☐ V	Visconsin, OR				
☐ My spouse and I are residents of (write the	he 2-letter abbrevi	ation for your			
state of residency) and I am in Illinois onl ber of the US military who is stationed in Illinois	, , ,	ouse is a mem-			
Employee's signature		Date	This form is authorized under the Illinois Incom	ne Tax Act. Disclosure of this information is	required.
IL-W-5-NR (R-12/10)			Failure to provide information may result in this		