Illinois Department of Revenue

IL-W-5-NR Employee's Statement of Nonresidence in Illinois

Must I complete this form?

You must complete Part 1 of this form if you are a resident of Iowa, Kentucky, Michigan, or Wisconsin and elect to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states. You must file your completed form with your Illinois employer. If you change your state of residence, you must notify your employer within ten days.

Note 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.

Part 1: Employee information

____ ____ ____ - ____ ____ - ____ ____ ____ ____

Social Security number

Name

Street City State ZIP

I declare under penalties of perjury that I am a resident of the state of:

(Check one) ☐ Iowa ☐ Kentucky ☐ Michigan ☐ Wisconsin

Employee's signature Date

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Part 2: Employer information

____ ____ - ____ ____ ____ ____ ____ ____ ____

Federal employer identification number

Name

Street City State ZIP

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in a penalty. This form has been approved by the Forms Management Center. IL-492-0052