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, 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

____ ____ ____ - ____ ____ - ____ ____ ____ ____

Social Security number

Name

Mailing address

City State ZIP

I declare under penalties of perjury that

I am a resident of the state of:

☐ Iowa ☐ Kentucky ☐ Michigan ☐ Wisconsin, OR

☐ My spouse and I are residents of (write the 2-letter abbreviation for your state of residency) ____ and I am in Illinois only because my spouse is a member of the US military who is stationed in Illinois.

Employee's signature Date

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Part 2: Employer information

____ ____ - ____ ____ ____ ____ ____ ____ ____

Federal employer identification number

Name

Mailing address

City State ZIP

This form is authorized under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.