

# NORTH DAKOTA RECIPROCAL AFFIDAVIT

**Instructions on back**

First name and middle initial (if joint affidavit, use first names and middle initials of both)		Last name			Your Social Security Number
Address	City	State	Zip Code	Spouse's Social Security Number	

1. Enter the taxable year for which this affidavit is being submitted: \_\_\_\_\_
2. Enter the amount of income received for personal or professional services rendered within Montana for which you claim exemption. \$ \_\_\_\_\_ (not exempt from OFLT)
3. Was Montana income tax withheld on the income reported on line 2?                    yes \_\_\_\_\_                    no \_\_\_\_\_
4. Was federal income tax withheld on the income reported on line 2?                    yes \_\_\_\_\_                    no \_\_\_\_\_
5. Enter the name and address of the employer(s) from whom you received the income reported on line 2. If additional space is required, use the reverse side of this form.

Name	Address

6. Was North Dakota your state of legal residence during the entire taxable year for which this affidavit is being submitted?  
yes \_\_\_\_\_                    no \_\_\_\_\_
7. Are you filing a North Dakota Individual Income Tax Return reporting the income entered on line 2, above?  
yes \_\_\_\_\_                    no \_\_\_\_\_                    If yes, submit a copy of the North Dakota return with your Montana return.
8. Were you ever a Montana resident ?    yes    no    If "yes", enter the last year you were a Montana resident? \_\_\_\_\_

*I swear that the above information is true and correct to the best of my knowledge and is submitted in good faith.*

Your Signature	Date	Spouse's Signature (if filing a joint affidavit, both must sign)	Date
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# INSTRUCTIONS

**General.** Pursuant to statutory authority, the states of Montana and North Dakota have entered into a reciprocal income tax agreement whereby neither state will tax residents of the other state on certain income from personal services. Effective with taxable years beginning on and after January 1, 1975, compensation which is subjected to withholding of Federal Income Tax and is received for personal or professional services rendered with the State of Montana by an individual who is a North Dakota resident is excluded from Montana adjusted gross income to the extent said income is reported on the individual's North Dakota Individual Income Tax return. In order to claim this exclusion you must file Affidavit Form NR-1. Note: North Dakota residents are not exempt from OFLT in 1993-1998.

**Joint Affidavit.** If both husband and wife have income which is exempt under the Montana - North Dakota Reciprocity Agreement, they may file a joint affidavit on Form NR-1.

**Montana Income Tax Withheld.** If Montana Income Tax has been withheld by your employer, you must file a Montana Individual Income Tax Return (Form 2), even though your income is exempt under the reciprocity agreement. In such case, Affidavit Form NR-1, Montana wage and tax statements and a copy of your North Dakota income tax return must be attached to your Montana return. Also, you may want to file Form NR-2 (Employee's Certificate of North Dakota Residence) with your employer to stop withholding of Montana Income Tax on such exempt income.

**Montana Income Tax Not Withheld.** If Montana Income Tax was not withheld by your employer and all of your Montana income is excludible under the reciprocity agreement, you do not have to file a Montana Income Tax Return (Form 2). In this case, you need file only Affidavit Form NR-1.

**How to Obtain Forms.** Call 1-406-444-6900 or mail requests to the Montana Department of Revenue, P.O. Box 5805, Helena, MT 59604-5805.

Questions? Please call 1-406-444-6900 or TDD 1-406-444-2830 for hearing impaired. 

**This form, Montana W-2's, and a copy of your North Dakota return must be submitted with your Montana return.**