



**FORM NDW-R - RECIPROCITY EXEMPTION FROM  
WITHHOLDING FOR QUALIFYING MINNESOTA  
AND MONTANA RESIDENTS WORKING IN  
NORTH DAKOTA**

OFFICE OF STATE TAX COMMISSIONER  
SFN 28729 (12-2023)



For Calendar Year  
**2026**

Employee ID # \_\_\_\_\_

- ▶ Please type or print in black or blue ink. Fill in circles completely.
- ▶ See instructions on back before completing.

**Employee information**

Employee Name (Last, First, MI)		Employee Social Security Number
Employee Permanent Street Address		
City	State <input type="radio"/> Minnesota <input type="radio"/> Montana	ZIP Code

**Employee residency information**

I have lived at the above address since (month/day/year) _____	
Will you return to the above address at least once a month? . . . . . YES <input type="radio"/> NO <input type="radio"/>	
<b>If you are a resident of Minnesota and answer "No" to this question, you do not qualify for this exemption.</b>	
Were you ever a resident of North Dakota in the past three years? . . . . . YES <input type="radio"/> NO <input type="radio"/>	
If yes, fill in the dates you were a North Dakota resident (month/day/year) _____ to _____	
Fill in the wages you earned in North Dakota during the previous calendar year _____	

**Employer Information**

Current Employer's Name		Employer's Federal ID Number
Employer's Mailing Address		Telephone Number
City	State	ZIP Code

**Employee's Signature**

I declare, under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this form has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Employee's signature	Date signed	Employee's Telephone Number
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**Employee -** Make a copy for your records. Give this completed form to you employer.

**Employer -** Verify that the Employer's Federal ID is correct. Make a copy for your records.  
Mail this form to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck ND 58505-0599

**tax.nd.gov**

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## Instructions for employee

North Dakota has income tax reciprocity agreements with Minnesota and Montana. If you are a resident of one of these states, the agreements provide that you do not have to pay North Dakota income tax on wages you earn for work in North Dakota. If you are a resident of Minnesota, this applies only if you return to your permanent residence in Minnesota at least once a month.

**Note: The wages you earn for work in North Dakota are subject to income tax in your state of residence.**

**If you do not want North Dakota income tax withheld from your wages,** you must complete this form and give it to your employer by February 28 of the calendar year for which you want it to apply, or within 30 days after you begin working or change your permanent residence. You must complete a new form and give it to your employer each year to continue the exemption from withholding.

If you do not complete this form and give it to your employer as explained above, your employer must withhold North Dakota income tax from your wages.

**If North Dakota income tax was already withheld from your wages,** you must complete and file a North Dakota income tax return at the end of the year to obtain a refund.

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## Fill out the form completely

If you do not fill in every item on this form, your employer must withhold North Dakota income tax from your wages. Sign and date the form. Your phone number is not required, but we ask for it so we can contact you if we have questions.

Your employer will be able to provide you with the correct federal ID number if you do not have this information.

Make a copy of this form for your records and give the original to your employer.

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## Use of information

All information on this form is confidential by state law. It may only be given to your state of residence, the Internal Revenue Service, other states that guarantee the same confidentiality, and to other state agencies as provided by law. The information may be compared with other information you furnished to the Office of State Tax Commissioner.

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, address, federal ID number and telephone number are required in case we have to contact your employer regarding withholding income tax from your wages. If you do not complete any of this information, your employer is required to withhold North Dakota income tax from your wages.

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## Instructions for employer

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

For forms received by February 28, mail the original on or before March 31 to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

For new employees or employees who change their permanent home address, mail the original to the above address within 30 days of receipt.

**Please verify your federal ID number is correct.** Make a copy of the completed form for your records.

If an employee does not fill in every item on this form and the employee does not correct the omission, you must withhold North Dakota income tax from the employee's wages.

An employee must complete this form and give it to you each year to continue the exemption from withholding.

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## Need forms or assistance?

### Visit our website

You can download tax forms, ask us a question or send us a message via email, and find other useful information on our website at: [www.tax.nd.gov](http://www.tax.nd.gov).

### Call us

For additional NDW-R forms, call 701-328-1243.

For questions about this form or about income tax withholding, please call 701-328-1248.

### Write to us

You may also write to the Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.