



North Dakota Reciprocal Affidavit

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Last Name (if joint affidavit, use first names and middle initials of both)		First Name and Middle Initial		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 that you received for personal or professional services rendered within Montana for which you claim exemption. \$ _____
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 you need additional space, 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 tax return with your Montana tax 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 is required	_____ Date	_____ Spouse's Signature (if filing a joint affidavit, both must sign)	_____ Date
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When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.

Instructions

General. Pursuant to statutory authority, 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 within Montana by an individual who is a North Dakota resident is excluded from Montana adjusted gross income to the extent the 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.

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

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 (406) 444-6900 or mail requests to the Montana Department of Revenue, P.O. Box 5805, Helena, MT 59604-5805. In addition you may download our forms and instructions at www.mt.gov/revenue

Questions? Please call us at (406) 444-6900 or TDD (406) 444-2830. 📞