

State Income Tax Reciprocal Agreements and Exemptions

These are subject to change each year - Updated 5/10/08

Arizona:

Reverse Credits: California, Virginia, Indiana, Oregon

California:

Reverse Credits for non residents: Indiana, Virginia, Arizona and Oregon –

District of Columbia

All non-residents who work in DC can claim exemption from withholding for the DC income tax.

Illinois

Iowa, Kentucky, Michigan, Wisconsin

Indiana

Kentucky, Michigan, Ohio, Pennsylvania, Wisconsin

Reverse Credits: California, Oregon and Arizona

Iowa

Illinois

Kentucky

Illinois, Indiana, Michigan, Ohio, West Virginia, Wisconsin, Virginia

Maryland

Pennsylvania, Virginia, West Virginia

Michigan

Illinois, Indiana, Kentucky, Minnesota, Ohio,

Minnesota

North Dakota, Wisconsin, Michigan

Montana

North Dakota

New Jersey

Pennsylvania, Philadelphia City, Wilmington DE City

North Dakota

Minnesota, Montana

Ohio

Indiana, Kentucky, Michigan, Pennsylvania, West Virginia

Oregon

Reverse Credits: California, Arizona, Indiana, Virginia

Pennsylvania

Indiana, Maryland, New Jersey, Ohio, Virginia, West Virginia

Virginia

Kentucky, Maryland, Pennsylvania, West Virginia

Reverse Credits: California, Arizona, Oregon

West Virginia

Kentucky, Maryland, Ohio, Pennsylvania, Virginia

Wisconsin:

Minnesota