



CERTIFICATE OF NONRESIDENCE

(Please Type or Print)

Name of employee _____ Social Security No. _____

Home address _____
Number and street or rural route City, town, or post office State ZIP Code

I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in:

- Illinois, Indiana, Michigan, West Virginia, Wisconsin
- Virginia and commute daily to my place of employment in Kentucky. (*Must commute daily to apply.*)
- Ohio and I am not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in a S corporation.

I hereby certify that the above information is true and complete. I further certify that at any time I change my status as a resident of _____, I will notify my employer of such fact within ten days from date of change.
Name of current state of residence

Signature of employee

Date

INSTRUCTIONS
To Be Filed With Employer

To The Employee:

You are exempt from income taxes on wages or salaries earned in Kentucky if: (1) You have not been a resident of Kentucky during the taxable year and you reside in Illinois, Indiana, Michigan, West Virginia, or Wisconsin or (2) you reside in Virginia and commute *daily* to your place of employment in Kentucky or (3) you reside in Ohio and are not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation.

If you meet one of the above qualifications and are therefore exempt, your employer may cease withholding Kentucky income taxes. However, you must complete the front of this form and file it with your employer before he can stop withholding.

To The Employer:

Upon receipt of this form, properly completed, you are authorized to discontinue the withholding of Kentucky income tax from the wages of (1) an employee who resides in Illinois, Indiana, Michigan, West Virginia, or Wisconsin, and has not resided in Kentucky during the taxable year, or (2) an employee who resides in Virginia and commutes *daily* to his place of employment in Kentucky or (3) an employee who resides in Ohio and is not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation. The completed form is to be retained in *your* file. If the employee moves or otherwise changes his residence to a state other than those mentioned above, begin withholding Kentucky income tax, as required by KRS 141.310, with the first payroll period ending after you receive notice of status change from the employee.