

Taxes

Reciprocal agreements between states.

<https://tax.thomsonreuters.com/blog/state-by-state-reciprocity-agreements/>

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The following states have reciprocal agreements:

State

Arizona

Illinois

Indiana

Iowa

Kentucky

Maryland

Michigan

Minnesota

Montana

New Jersey

North Dakota

Ohio

Pennsylvania

Virginia

Washington, D.C.

West Virginia

Wisconsin

Reciprocity States

California, Indiana, Oregon and Virginia

Iowa, Kentucky, Michigan and Wisconsin

Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin

Illinois

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

Pennsylvania, Virginia, Washington, D.C. and West Virginia

Illinois, Indiana, Kentucky, Minnesota, Ohio and Wisconsin

Michigan and North Dakota

North Dakota

Pennsylvania*

Minnesota and Montana

Indiana, Kentucky, Michigan,

Pennsylvania and West Virginia

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

Kentucky, Maryland, Pennsylvania, Washington, D.C. and West Virginia

Maryland and Virginia

Kentucky, Maryland, Ohio, Pennsylvania and Virginia

Illinois, Indiana, Kentucky and Michigan

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Author: n/a

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