

RECIPROCAL INCOME TAX AGREEMENT
between
COMMONWEALTH OF KENTUCKY
and
STATE OF MICHIGAN

Pursuant to and in conformity with the laws and regulations of their respective jurisdictions, the COMMONWEALTH OF KENTUCKY, by and through its Commissioner of Revenue, James E. Lockett, and the STATE OF MICHIGAN, by and through its Commissioner, Revenue Division, Clarence W. Lock, hereby covenant and agree as follows:

1. With respect to resident individuals of the State of Michigan who live in Michigan and earn income from personal services in the Commonwealth of Kentucky, the Kentucky Department of Revenue will not require such individuals to file a nonresident Kentucky income tax return.

2. With respect to resident individuals of the Commonwealth of Kentucky who live in Kentucky and earn income from personal services in the State of Michigan, the Michigan Revenue Division will not require such individuals to file a nonresident Michigan income tax return.

3. With respect to employers located in the State of Michigan who employ Kentucky resident individuals who earn income from personal services, the Michigan Revenue Division will not require such employers to withhold income taxes from the personal service income of such Kentucky residents, provided such individuals file with their employers certificates of nonresidence.

4. With respect to employers located in the Commonwealth of Kentucky who employ Michigan resident individuals who earn income from personal services in Kentucky, the Kentucky Department of Revenue will not require such employers to withhold income taxes from the personal service income of such Michigan residents, provided such individuals file with their employers certificates of nonresidence.

5. For purposes of this agreement the term "resident" is to be deemed synonymous with "domiciliary".

6. The provisions of this reciprocal agreement are effective for all taxable years beginning on and after the first day of January, 1968, and shall remain effective until such time as the laws of Kentucky or Michigan may require a change in the agreement.

Executed this 16th day of February, 1968.

James E. Luskett
Commissioner of Revenue
COMMONWEALTH OF KENTUCKY

Blanche M. Lock
Commissioner, Revenue Division
STATE OF MICHIGAN