

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

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 WISCONSIN, by and through its Commissioner of Taxation, James Morgan, hereby covenant and agree as follows:

1. With respect to residents of the State of Wisconsin who live in Wisconsin 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 residents of the Commonwealth of Kentucky who live in Kentucky and earn income from personal services in the State of Wisconsin, the Wisconsin Department of Revenue will not require such individuals to file a nonresident Wisconsin income tax return.
3. With respect to employers located in the State of Wisconsin who employ Kentucky residents who earn income from personal services, the Wisconsin Department of Revenue will not require such employers to withhold income taxes from the personal service income of such Kentucky residents.
4. With respect to employers located in the Commonwealth of Kentucky who employ Wisconsin residents 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 Wisconsin residents.

5. The provisions of this reciprocal agreement are effective for all taxable years beginning on and after the first day of January, 1961, and shall remain effective until such time as the laws of either state may require a change in the agreement.

Executed this 21st day of June, 1965

James E. Lusk  
Commissioner of Revenue  
COMMONWEALTH OF KENTUCKY

James R. Morgan  
Commissioner of Taxation  
STATE OF WISCONSIN