

# Minnesota Employee Withholding Allowance/Exemption Certificate

## Employees

If you are claiming the same number of Minnesota allowances as federal and the number claimed is 10 or less, do not complete this form.

However, you must complete and provide your employer with Form W-4MN if you:

- claim fewer Minnesota withholding allowances than your federal allowances (your Minnesota allowances cannot exceed the number of your federal allowances),
- claim more than 10 Minnesota withholding allowances,
- want additional Minnesota withholding deducted from your pay each pay period, or
- claim to be exempt from federal withholding or claim to be exempt from Minnesota withholding.

<b>Employee information</b>	Employee's first name and initial	Last name	Employee's Social Security number
	Permanent address		<b>Marital status (check one box)</b>
	City	State	Zip code

Single; Married, but legally separated; or Spouse is a nonresident alien  
 Married  
 Married, but withhold at higher Single rate

**Employees: Read instructions on back, complete Section 1 or Section 2, sign and give the completed form to your employer.**

<b>Minnesota allowances</b>	<input type="checkbox"/> <b>Section 1 – Determining Minnesota allowances</b>
	Complete Section 1 if you claim fewer Minnesota allowances than your federal allowances, AND/OR if you want additional Minnesota withholding deducted each pay period.
	<p><b>1</b> Total number of federal allowances claimed on federal Form W-4 ..... <b>1</b> _____</p> <p><b>2</b> Total number of Minnesota allowances (<i>line 2 cannot be more than line 1</i>) ..... <b>2</b> _____</p> <p><b>3</b> Additional Minnesota withholding you want deducted each pay period ..... <b>3</b> \$ _____</p>

<b>Exempt from Minnesota withholding</b>	<input type="checkbox"/> <b>Section 2 – Exemption from Minnesota withholding for calendar year:</b> _____
	Complete Section 2 if you claim to be exempt from Minnesota income tax withholding (see Section 2 instructions for qualifications). If applicable, check one box below to indicate the reason why you believe you are exempt:
	<input type="checkbox"/> I meet the requirements and claim exempt from both federal and Minnesota income tax withholding. <input type="checkbox"/> Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding because I had no Minnesota income tax liability last year, I received a refund of all Minnesota income tax withheld, AND I expect to have no Minnesota income tax liability this year. <input type="checkbox"/> My spouse is a military service member assigned to a military location in Minnesota, my domicile (legal residence) is in another state, AND I am in Minnesota solely to be with my spouse. My state of domicile is _____.

<b>Sign here</b>	<i>I certify that all information provided in Section 1 or Section 2 is correct. I understand there is a \$500 penalty for filing a false withholding allowance/exemption certificate.</i>		
	Employee's signature	Date	Daytime phone

**Employees:** Give the completed form to your employer.

## Employers

If you are required to send a copy of this form to the Department of Revenue (see instructions), enter the employer information below and mail this form to: Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501. A \$50 penalty may be assessed for each required Form W-4MN not filed with the department.

Keep a copy for your records.

<b>Employer information</b>	Name of employer	Federal employer ID number (FEIN)	Minnesota tax ID number
	Address	City	State Zip code

**Questions?** Website: [www.taxes.state.mn.us](http://www.taxes.state.mn.us). Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us). Phone: 651-282-9999 or 1-800-657-3594. TTY users: Call 711 for Minnesota Relay

# Instructions for Form W-4MN

If you are claiming the same number of Minnesota allowances as federal and the number claimed is 10 or less, there is no need for you to complete this form.

## Employee instructions

### When to complete

After you determine the number of federal withholding allowances to claim on federal Form W-4, you must decide the number of Minnesota withholding allowances to claim.

If you claim the same number of Minnesota withholding allowances as federal and the number of allowances are 10 or less, you do not need to complete Form W-4MN. Your employer will use the same number as on your federal Form W-4 to determine the amount of Minnesota income tax to withhold from your pay.

You must complete Form W-4MN and provide it to your employer, if you:

- choose to claim fewer Minnesota withholding allowances than for federal purposes (Minnesota allowances cannot exceed the number of federal allowances),
- request additional Minnesota withholding be deducted each pay period,
- claim more than 10 Minnesota withholding allowances, or
- claim to be exempt from Minnesota income tax withholding and you reasonably expect your wages to exceed \$200 per week. (For criteria, see the instructions for Section 2.)

*Note:* If you claim more than 10 Minnesota allowances, or claim exempt from Minnesota withholding and you expect your wages to exceed \$200 per week, your employer is required to provide copies of your completed Form W-4MN to the department.

### Due dates

Consider completing a new Form W-4MN whenever your personal or financial situation changes. If you have not had sufficient income tax withheld from your pay, interest and/or penalty charges may be assessed when you file your individual income tax return.

**If you claim exempt** from Minnesota withholding tax (Section 2), you must provide your employer with a new Form W-4MN by February 15 of each year.

### Section 1 — Minnesota allowances

Do not claim more than the correct number of allowances. If you claim every allowance to which you are entitled and you still expect to owe more income tax for the year than will be withheld, you may:

- increase your withholding by claiming fewer allowances, or

- enter into an agreement with your employer to have additional amounts withheld (see line 3 instructions).

**Line 3.** If you claim no Minnesota allowances on line 2, and you still expect to have a balance due on your tax return for the year, you may ask your employer to withhold an additional amount of tax each pay period. If your employer agrees, enter the additional amount you want withheld from each paycheck on line 3.

### Section 2 — Minnesota exemption

If you are exempt from Minnesota withholding, your employer will not withhold Minnesota income tax from your pay. To claim exemption, you must meet one of the following requirements:

- You meet the federal requirements, you claim exempt from federal withholding on Form W-4, and you also want to claim exempt from Minnesota withholding.
- You had no Minnesota income tax liability in the prior year, you received a full refund of Minnesota tax withheld, and you expect to have no Minnesota income tax liability for the current year.
- You qualify as exempt from Minnesota withholding under the Soldiers and Sailors Civil Relief Act. To qualify, you must be the spouse of a military member assigned to duty in Minnesota, be domiciled in another state and be present in Minnesota solely to be with your active duty military member spouse.

If you claim exempt and your wages are expected to exceed \$200 per week, your employer is required to furnish a copy of Form W-4MN to the department. We may contact you if we need additional information.

### Signature

You are required sign this form. Minnesota law imposes a penalty of \$500 for filing a false withholding allowance/exemption certificate.

### Use of information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service and to other states that guarantee the same privacy. Your name, address and Social Security number are required for identification. Information about your withholding allowances is required to determine your correct tax. We ask for your phone number so we can call you if we have a question.

## Employer instructions

All new employees must complete federal Form W-4 when they first begin work for you. If the employee claims the same number of Minnesota allowances as federal and does not request additional or claim exempt from Minnesota withholding, there is no need for the employee to complete Form W-4MN. Use the same number of allowances when determining Minnesota withholding.

If the employee does not give you a completed Form W-4 or Form W-4MN before the first wage payment, withhold Minnesota tax as if the employee is single with zero withholding allowances. You are not required to verify the number of withholding allowances claimed by each employee.

You should honor each Form W-4MN you receive unless we notify you otherwise or if the employee claims more Minnesota than federal withholding allowances. If the employee claims more Minnesota than federal withholding allowances, use the number of federal withholding allowances to determine the Minnesota withholding.

For more complete information, see *When to complete* and *Due dates* under *Employee instructions*. Keep all forms in your records.

### When to send copies of Form W-4MN to the department

You must send copies of Form W-4MN to the department if the employee:

- claims more than 10 Minnesota withholding allowances; or
- claims to be exempt from Minnesota withholding and you reasonably expect the employee's wages to exceed \$200 per week (*Exception:* if the employee is a resident of a reciprocity state and has completed Form MWR); or
- you believe the employee is not entitled to the number of allowances claimed.

Mail to: Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501.

A \$50 penalty may be assessed for each required Form W-4MN not filed with the department.