

MONTANA
DEPARTMENT OF REVENUE
WITHHOLDING UNIT

2023



MONTANA
DEPARTMENT OF
REVENUE

Withholding Changes

- Tax tables updated for TY2024 in October
- **SB303:** W-2 Late Penalty increase to \$50.00 per W-2 with a minimum of \$250.00. Mineral Royalty 1099 late file penalty increase to \$150 PER 1099 with a minimum of \$1,000.
- **HB447:** Creates a de minimis filing threshold of 30 days for nonresidents working in MT, with some exceptions.
- **SB399:** Change to MW-4. Allowances for dependent exemptions and standard/ itemized deductions were repealed. We will start with federal taxable income. New MW-4 now available for you to complete.

Montana Wage Withholding

- Individuals who earn wages by performing services in Montana are liable for Montana income tax. As an employer, it is your duty by law to deduct the tax from the wages you pay.
- Every employer who pays wages for services performed in Montana must withhold Montana income tax. This includes employers with employees working remotely in Montana.
- Nonresidents working in Montana for more than 30 days are subject to withholding.

Montana Residents Working In Other States

- If you're an employer and your employee is a Montana resident but is working in another state, you generally don't have to withhold Montana income tax. Instead, you should withhold tax for the state in which the employee is working. You should contact that state to be sure of its withholding tax laws.
- If the other state doesn't require withholding, Montana tax can be withheld if both you and your employee agree.

Different Types of Compensation

- Wages, salaries, fees, bonuses, commissions
- Vacation allowances and retroactive pay increases
- Early retirement payoffs and back pay
- Payment in kind
 - Cannot be withheld on but is subject to tax.

Compensation not Subject to Withholding

- Pre-Tax deductions, such as flex accounts
- Benefit Plans
 - Employer or employee contributions
- Meals and lodging as a condition of employment
- No additional cost benefits

Registration

- You must register for a Montana withholding tax account if you:
 - Issue Montana Wages
 - Issue Forms W-2 with or without withholding
 - Issue Forms 1099 with state withholding
- If there is a change to your Federal Employer Identification Number (FEIN), you must register for a new tax account.
 - Include information about the previous account and FEIN on the new registration.

Post-Registration

- Once the department has approved your registration, you will receive a welcome letter with your Montana Department of Revenue Account ID.
- You will receive a Welcome Email from the withholding unit.
- New accounts will be on a monthly payment schedule until a lookback can be completed.
- There is an exception for agricultural accounts, if indicated on the registration.

Calculating Employee Withholding

- State Withholding Tax is calculated from withholding tables.
 - Withholding Tax Tables updated for TY2024 due to SB399.
- Calculation is based on:
 - Federal Filing Status
 - Amount of wages
 - Pay Frequency
- Supplemental rate is 6% (bonuses, etc.)





Montana Employee's Withholding and Exemption Certificate

MW-4
V4 10/2023

Employee's first name and middle initial	Last name	Social Security Number				
Physical address						
City	State	ZIP Code				

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See **Employee Instructions** on the back of this form before completing this form.

1. Federal filing status

- a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
- b. Married filing jointly or qualifying widower (If you and your spouse have multiple jobs, see line 2.)
- c. Head of household

2. **Married Filing Jointly with Both Spouses Working.** If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.

3. **Extra withholding.** Enter any additional tax you want withheld from each pay period, including any amount you want withheld from retirement distributions. 3. _____

4. **Reduced withholding.** If you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you can direct your employer to withhold the amount you report on this line. (*Caution:* Requesting a reduced amount of withholding may result in a tax due when you file your tax return.) 4. _____

5. Exemptions for Tax Year

You may be entitled to claim an exemption from Montana income tax withholding if your income is exempt from Montana income tax. Mark the box to indicate the reason you believe you are exempt from Montana income tax.

- a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
- b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
- c. I am exempt because I am a North Dakota resident.
- d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)

Employee's Signature _____ Date _____

Employer Information

Name	Federal Employer Identification Number					
Mailing Address	MT Withholding Account ID					
City	State	ZIP Code				

Montana MW-4



How to complete the New Form MW-4

- Complete top section with name, PHYSICAL address, city, state and zip.



Montana Employee's Withholding and Exemption Certificate

MW-4
V4 10/2023

Employee's first name and middle initial	Last name	Social Security Number										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Physical address												
City	State	ZIP Code										



How to complete the New Form MW-4 Continued...

- **Question 1: Filing Status.**

- Single or married filing separately (even with more than 1 job)
- Married filing jointly or qualified widower
- Head of household

1. Federal filing status

- a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
- b. Married filing jointly or qualifying widower (If you and your spouse have multiple jobs, see line 2.)
- c. Head of household
-

How to complete the New Form MW-4 Continued...

- **Question 2: Married filing jointly with both spouses working.**

- Similar income for both spouses check this box.
- If the spouses have a significant difference, (\$10,000 or more) mark box 1b (married filing jointly) and complete multiple jobs worksheet.

2. **Married Filing Jointly with Both Spouses Working.** If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.

How to complete the New Form MW-4 Continued...

- **Question 3: Extra Withholding.**

- Enter the additional tax you want withheld from each pay period. This will be in addition to the tax withheld due to your filing status. This is also the section used for multiple jobs.
- Retirees for 1099-R withholding
- Unemployment payments on 1099-G

3. Extra withholding. Enter any additional tax you want withheld from each pay period, including any amount you want withheld from retirement distributions.

3. _____

How to complete the New Form MW-4 Continued...

• Question 4: Reduced Withholding

– This allows you to give your employer a direct amount of tax to withhold.

Caution: Requesting a reduced amount of withholding may result in tax due.

– DO NOT enter zero. Leave line blank if it does not apply to you.

4. Reduced withholding. If you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you can direct your employer to withhold the amount you report on this line. (*Caution:* Requesting a reduced amount of withholding may result in a tax due when you file your tax return.)

4. _____

Multiple Jobs Worksheet



Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working. This worksheet calculates the total extra withholding for all jobs. Complete this worksheet on the Form MW-4 for the highest paying job for the most accurate results. The amount on line 4 is the additional amount to withhold from your wages.

- 1. Two jobs.** If you have two jobs or you are married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5 or 6. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value here. **1.** _____
- 2. Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

2a. Find the amount from the appropriate table on page 5 or 6 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value here. **2a.** _____

2b. Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 or 6 and enter this amount on line 2b. **2b.** _____

2c. Add lines 2a and 2b. **2c.** _____
- 3.** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52. If it pays every other week, enter 26. If it pays monthly, enter 12. **3.** _____
- 4.** Divide the annual amount on line 1 or line 2c by the amount of pay periods on line 3. Enter this amount here and on Form MW-4, line 3 of the Form MW-4 for the highest paying job (along with any other additional amount you want withheld). **4.** _____

Multiple Jobs Worksheet Example

- Single taxpayer 2 jobs. First job income is \$70,000. Second Job income is \$20,000.
- Divide \$1,046 by 26 (every other week)
- Enter \$41 on line 3 of Form MW-4.
- Employer will withhold this amount in addition to the standard deduction amount.
- Enter additional amount on the MW-4 of the highest paying job.

		Single or Joint			
		\$0 - \$9,999	\$10,000 - \$19,999	\$20,000 - \$29,999	\$30,000 - \$39,999
Higher Paying Job	Lower Paying Job				
\$0	\$9,999	\$254	\$470	\$529	\$590
\$10,000	\$19,999	\$470	\$745	\$865	\$926
\$20,000	\$29,999	\$529	\$865	\$985	\$1,046
\$30,000	\$39,999	\$590	\$926	\$1,046	\$1,046
\$40,000	\$49,999	\$590	\$926	\$1,046	\$1,046
\$50,000	\$59,999	\$590	\$926	\$1,046	\$1,046
\$60,000	\$69,999	\$590	\$926	\$1,046	\$1,046
\$70,000	\$79,999	\$590	\$926	\$1,046	\$1,046
\$80,000	\$89,999	\$590	\$926	\$1,046	\$1,046
\$90,000	\$99,999	\$590	\$926	\$1,046	\$1,046

Example one



BUSINESS &
INCOME TAXES
DIVISION
MONTANA

Bi-Weekly		Withholding Equals:				
Net Taxable Earnings		A	plus	B	of NTE over	C
At least	But Less Than					
\$0	\$562	\$0	plus	0.0%	\$ -	\$562
\$562	\$1,350	\$0	plus	4.7%	\$ 37.00	\$788
\$1,350		\$37	plus	5.9%	\$ 125.00	\$2,113
					\$ 162.00	\$3,463

	Federal Standard Deduction	2024
Single		\$14,600
HOH		\$21,900
Joint		\$29,200

TP Bi-Weekly Wage \$2,693 (Total Annual Wage \$70,000)
 TP 2nd Job Bi-Weekly Wage \$770 (Total Annual Wage \$20,000)
 Total Wages \$3,463 (Total Annual Wage \$90,000)
 Tax Calculation: $\$37 + (.059 * (\$3,463 - \$1,350)) = \162
 Total Tax Due Bi-Weekly = \$162

Withholding Calculation

Tax Table Annual Single Multiple Jobs = \$117
 Tax Table Annual Single Multiple Jobs = \$12
 Total Tax Due Bi-Weekly = \$129

Definitions:

Montana Withholding Tax Formula:

$$W = A + (B \times (G - C))$$

G = Gross Earnings for the payroll period

W = Withholding tax for the payroll period

\$700	\$800	800	\$12	\$0	\$0	\$12
\$800	\$900	900	\$16	\$0	\$3	\$16
\$900	\$1,000	1000	\$21	\$0	\$8	\$21
\$1,000	\$1,100	1100	\$26	\$0	\$13	\$26
\$1,100	\$1,200	1200	\$31	\$4	\$17	\$31
\$1,200	\$1,300	1300	\$35	\$9	\$22	\$35
\$1,300	\$1,400	1400	\$41	\$14	\$27	\$41
\$1,400	\$1,500	1500	\$46	\$18	\$31	\$46
\$1,500	\$1,600	1600	\$52	\$23	\$36	\$52
\$1,600	\$1,700	1700	\$58	\$28	\$41	\$58
\$1,700	\$1,800	1800	\$64	\$32	\$46	\$64
\$1,800	\$1,900	1900	\$70	\$37	\$50	\$70
\$1,900	\$2,000	2000	\$76	\$42	\$55	\$76
\$2,000	\$2,100	2100	\$82	\$46	\$61	\$82
\$2,100	\$2,200	2200	\$88	\$51	\$66	\$88
\$2,200	\$2,300	2300	\$94	\$56	\$72	\$94
\$2,300	\$2,400	2400	\$100	\$61	\$78	\$100
\$2,400	\$2,500	2500	\$105	\$65	\$84	\$105
\$2,500	\$2,600	2600	\$111	\$70	\$90	\$111
\$2,600	\$2,700	2700	\$117	\$75	\$96	\$117

Multiple Jobs Worksheet Example

		Married Filing Jointly or Qualifying Widower						
		Lower Paying Job						
Higher Paying Job		\$0 - \$9,999	\$10,000 - \$19,999	\$20,000 - \$29,999	\$30,000 - \$39,999	\$40,000 - \$49,999	\$50,000 - \$59,999	\$60,000 - \$69,999
\$0	\$9,999	\$0	\$38	\$470	\$470	\$470	\$470	\$588
\$10,000	\$19,999	\$38	\$508	\$940	\$940	\$940	\$1,058	\$1,178
\$20,000	\$29,999	\$470	\$940	\$1,372	\$1,372	\$1,490	\$1,610	\$1,730
\$30,000	\$39,999	\$470	\$940	\$1,372	\$1,490	\$1,610	\$1,730	\$1,850
\$40,000	\$49,999	\$470	\$940	\$1,490	\$1,610	\$1,730	\$1,850	\$1,970
\$50,000	\$59,999	\$470	\$1,058	\$1,610	\$1,730	\$1,850	\$1,970	\$2,090
\$60,000	\$69,999	\$588	\$1,178	\$1,730	\$1,850	\$1,970	\$2,090	\$2,210
\$70,000	\$79,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212
\$80,000	\$89,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212
\$90,000	\$99,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212
\$100,000	\$149,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212

• Married filing jointly with significant difference in pay. Spouse A makes \$100,000. Spouse B makes \$60,000.

• Divide \$2,212 by 52 (weekly)

• Enter \$43 (round up) on line 3 of the Form MW-4.

• Employer will withhold this amount in addition to standard deduction amount.

Example two

Weekly Net Taxable Earnings		Withholding Equals:				
At least	But Less Than	A	plus	B	of NTE over	C
\$0	\$562	\$0	plus	0.0%	\$ -	\$562
\$562	\$1,350	\$0	plus	4.7%	\$37.00	\$788
\$1,350		\$37	plus	5.9%	\$102.00	\$1,728
					\$139.00	\$3,078

Spouse A Weekly Wage = \$1,924 (Total Annual Wage \$100,000)

Spouse B Weekly Wage = \$1,154 (Total Annual Wage \$60,000)

Total Spouse Wages = \$3,078 (\$1,924 + \$1,154)

Weekly Tax Calculation: $\$37 + (.059 * (\$3,078 - \$1,350)) = \139

Withholding Calculation

Spouse A Weekly Withholding = \$76

Spouse B Weekly Withholding = \$31

Total Weekly Withholding = \$107

	Federal Standard Deduction	2024
Single		\$14,600
HOH		\$21,900
Joint		\$29,200

\$800	\$900	900	\$32	\$16	\$23
\$900	\$1,000	1000	\$38	\$21	\$28
\$1,000	\$1,100	1100	\$44	\$26	\$33
\$1,100	\$1,200	1200	\$50	\$31	\$39
\$1,200	\$1,300	1300	\$56	\$35	\$45
\$1,300	\$1,400	1400	\$62	\$41	\$51
\$1,400	\$1,500	1500	\$68	\$46	\$57
\$1,500	\$1,600	1600	\$74	\$52	\$63
\$1,600	\$1,700	1700	\$80	\$58	\$69
\$1,700	\$1,800	1800	\$85	\$64	\$75
\$1,800	\$1,900	1900	\$91	\$70	\$81
\$1,900	\$2,000	2000	\$97	\$76	\$87

How to complete the New Form MW-4 Continued...

- **Question 5: Exemptions for current tax year**

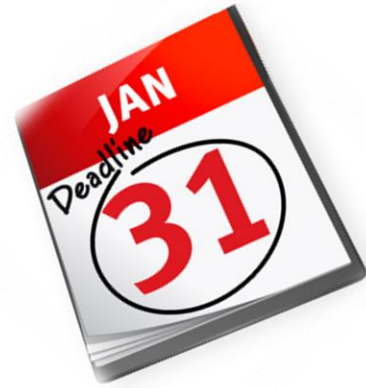
- No change to the current Montana exemptions.
- Employer must submit the request for exemptions annually for approval.
- If physical address is not provided, may be denied.
- No longer sending denial letter to employee.
- Exemption request must be submitted via TAP.

5. Exemptions for Tax Year

You may be entitled to claim an exemption from Montana income tax withholding if your income is exempt from Montana income tax. Mark the box to indicate the reason you believe you are exempt from Montana income tax.

- a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
- b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
- c. I am exempt because I am a North Dakota resident.
- d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

MW-3 Annual Reconciliation



- Annual reconciliation for all Montana wages paid.
 - All Montana W-2s must be submitted with the FEIN and SSN. The department will not accept truncated forms.
 - All Montana W-2s are required with this return.
 - Please note, we do not receive W-2s automatically from the Social Security Administration.
 - Forms 1099 with state withholding are also required with this return. Must be submitted with the SSN and FEIN. The department will not accept truncated forms.
- Do not attach 1099s without state withholding.
 - Submit these with Federal Form 1096.
- Due January 31st of the following year.



Montana Annual W-2 1099 Withholding Tax Reconciliation

Form MW-3 V1 6/2021

Tax Year 2023

Name Penny's Precious Gems

FEIN 12-3456789

Address 123 Main ST

Account ID 1234567002 W T H

City Helena

Pay Frequency Monthly

State MT Zip 59601

Address Change

Due Date January 31

If this is an amended return, mark this box.

If your business or payroll has ceased and you would like your account closed, mark this box and indicate cease date.

MMDDYYYY

1. Number of W-2s submitted to Montana

10

Paper [] Electronic [X]

2. Number of Forms 1099 with Montana withholding reported and submitted to Montana

Paper [] Electronic []

3. Total Montana income paid per W-2s and Forms 1099

200,250.00

4. Total Montana withholding tax withheld per W-2s and Forms 1099

2,500.00

5. Total Montana withholding tax paid

2,500.00

6. Difference (line 4 minus line 5)

0.00

May we discuss this return with your preparer? Yes [] No []

If yes, provide preparer name and telephone number below.

Please complete columns below as described in instructions.

A Deposit Period End Date	B Date Paid to MT DOR	C Montana Tax Withheld	D Montana Tax Paid	E Difference
01312023	MMDDYYYY	208 00	208 00	
02282023	MMDDYYYY	208 00	208 00	
03312023	MMDDYYYY	208 00	208 00	
04302023	MMDDYYYY	208 00	208 00	
05312023	MMDDYYYY	208 00	208 00	
06302023	MMDDYYYY	208 00	208 00	
07312023	MMDDYYYY	208 00	208 00	
08312023	MMDDYYYY	208 00	208 00	
09302023	MMDDYYYY	208 00	208 00	
10312023	MMDDYYYY	208 00	208 00	
11302023	MMDDYYYY	208 00	208 00	
12312023	MMDDYYYY	212 00	212 00	



16EH0101

Form MW-3

Filing Type “Not Required”

- Agricultural accounts and Domestic Accounts.
- Employer is “Not Required” to withhold on employee’s wages; Therefore, payments are not required.
 - If withholding does occur, account is treated as an annual filer and payments are due January 31st of the following year.
- Filing Requirement
 - Employer is still required to file an MW-3 (Montana Annual W-2 1099 Withholding Tax Reconciliation) and W-2s with the Montana Department of Revenue to show wages issued to the employee(s).

Lookback Period

- Determines payment schedule for the following year.
- Calculated from the total amount of withholding payments received from July 1 of the previous year to June 30 of the current year.
- Completed in October of each year.
- Notification will be sent to employers by November 1 of each year, only if the remittance schedule has changed for the next calendar year.

Payment Schedule

- Annual
 - Payment due January 31st of the following year.
- Monthly
 - Payments due the 15th of the following month.
 - Example: January withholding is due February 15th.
- Accelerated
 - Payments due the same day as federal tax deposits.
 - For paydays Saturday – Tuesday, payments are due the following Friday.
 - For paydays Wednesday – Friday, payments are due the following Wednesday.

DOR e-Services

Responsibilities & Goals:

- Provide accurate, confidential, secure, cost effective and timely processing of e-filed tax information and payments.
- Work closely with payroll software vendors to support electronic filing of withholding returns.
- Reduce paper (volume & cost) by electronically expediting tax transactions, data and payments.



Username

Password

Log In

[Forgot username or password?](#)

[New user? Setup online access](#)

Welcome to TAP

Search our online services



Quick Links

Access the most frequently requested actions.

- > [File a Return](#)
- > [Make a Payment](#)
- > [Search for an Existing Submission](#)
- > [Submit Requested Documents](#)
- > [Request a Power of Attorney](#)



Individuals

Manage your individual income tax account.

- > [Where's My Refund?](#)
- > [Verify Return](#)
- > [View Your Form 1099-G](#)
- > [Grant Third Party Account Access](#)
- > [View More Options](#)



Businesses

Manage or apply for a business.

- > [Register for a New Tax Account](#)
- > [Apply for a Tax Certificate](#)
- > [File an Affidavit of Inactivity \(Form INA-CT\)](#)
- > [Grant Third Party Account Access](#)
- > [View More Options](#)



Gambling Control

Search or apply for gambling licenses or permits.

- > [Search for a Gambling License](#)
- > [Apply for a Gambling License or Permit](#)



Alcoholic Beverage Control

Search or apply for alcoholic beverage licenses or permits.

- > [Search for an Alcoholic Beverage License](#)
- > [Calculate Liquor Prices](#)
- > [Search Beer/Wine Labels](#)
- > [Search a Temporary Authority](#)
- > [Apply for an Alcoholic Beverage License or Permit](#)



Cannabis Control

Apply for cannabis licenses, permits and medical cards.

- > [Apply for or Manage a Cannabis Business License](#)
- > [Apply for or Manage a Marijuana Worker Permit](#)
- > [Apply for or Manage a Medical Marijuana Card](#)
- > [Search for an Existing Submission](#)
- > [Submit Requested Documents](#)



Livestock Reporting

File a livestock report or make a payment on a livestock report.

- > [File a Report](#)
- > [Make a Payment](#)
- > [Search for an Existing Submission](#)



Unclaimed Property

Search or manage unclaimed property.

- > [Search for Unclaimed Cash](#)
- > [Track Your Claim Status](#)
- > [Upload an Unclaimed Property \(UCP\) Holder Report](#)
- > [Manually Enter an Unclaimed Property \(UCP\) Holder Report](#)
- > [View More Upload Options](#)



Username
Password
Login
Forgot username or password?
New user? Setup online access

Search our online services



Quick Links

Access the most frequently requested actions:

- > File a Return
- > Make a Payment
- > Search for an Existing Submission
- > Submit Requested Documents
- > Request a Power of Attorney



Individuals

Manage your individual income tax account.

- > Where's My Refund?
- > Verify Return
- > View Your Form 1099-G
- > Grant Third Party Account Access
- > View More Options



Businesses

Manage or apply for a business:

- > Register for a New Tax Account
- > Apply for a Tax Certificate
- > File an Affidavit of Inactivity
- > Grant Third Party Account Access
- > View More Options



Gambling Control

Search or apply for gambling licenses or permits.

- > Search for a Gambling License
- > Apply for a Gambling License or Permit



Alcoholic Beverage Control

Search or apply for alcoholic beverage licenses or permits.

- > Search for an Alcoholic Beverage License
- > Calculate Liquor Prices
- > Search Beer/Wine Labels
- > Search a Temporary Authority
- > Apply for an Alcoholic Beverage License or Permit



Unclaimed Property

Search or manage unclaimed property:

- > Search for Unclaimed Cash
- > Track Your Claim Status
- > Upload an Unclaimed Property (UCP) Holder Report

Register for a New Tax Account





Username

Password

Login

Forgot username or password?

New user? Setup online access



Search our online services



Quick Links
Access the most frequently requested actions:

- > File a Return
- > Make a Payment
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- > Submit Requested Documents
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Individuals
Manage your individual income tax account.

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Businesses
Manage or apply for a business:

- > Register for a New Tax Account
- > Apply for a Tax Certificate
- > File an Affidavit of Inactivity
- > Grant Third Party Account Access
- > View More Options



Gambling Control
Search or apply for gambling licenses or permits:

- > Search for a Gambling License
- > Apply for a Gambling License or Permit



Alcoholic Beverage Control
Search or apply for alcoholic beverage licenses or permits:

- > Search for an Alcoholic Beverage License
- > Calculate Liquor Prices
- > Search Beer/Wine Labels
- > Search a Temporary Authority
- > Apply for an Alcoholic Beverage License or Permit



Unclaimed Property
Search or manage unclaimed property:

- > Search for Unclaimed Cash
- > Track Your Claim Status
- > Upload an Unclaimed Property (UCP) Holder Report

Setup Online Access

TAP Business Account

New user? Setup online access

Required information

- 13-digit Account ID assigned by the Department
- FEIN (Federal Employer Identification Number)
- ZIP Code associated with the account
- A letter received from the Department within the last year
 - If you don't have a letter, you can request one. You will be granted limited access until you receive and enter a valid letter ID.

You will receive an authentication code within minutes.

- This code is required when you sign in.

TAP 3RD Party Access

- Accountant Center gives accountants and tax preparers the ability to manage their client accounts from one TAP username.
- Required information to request access
 - 13-digit Account ID assigned by the Department
 - FEIN (Federal Employer Identification Number)
 - ZIP Code associated with the account
- Once you request access, your client will receive instructions via email on how to complete the process.

TAP Access Management

- Administrator
 - Customer level master login that can control other non-administrator logins from their TAP profile.
- Account Manager
 - Full authority over the specified tax account.
- Limited
 - Access to file returns and make payments but will not see balances owed, returns due, or account correspondence.

Filing MW-4 on TAP

- Form must be signed to be valid.
- Enter the information exactly as it appears on the employee's form.
- Only submit MW-4s claiming an exemption.
- Keep copies of MW-4s and W-4s as we could request them during an Audit.

Filing Location for MW-4

PENNY'S PRECIOUS GEMS Welcome
You last logged in on Su

MT Tax # 4276907
123 MAIN ST
HELENA MT 59601

[Summary](#) [Action Center](#) [Settings](#) [More...](#)

Withholding
PENNY'S PRECIOUS GEMS
123 MAIN ST
HELENA MT 59601

ID 4276907-002-WTH

Balance
\$0.00

- > Upload W-2 or 1099 Files
- > Manually Enter Your W-2s or 1099s
- > Make a Payment
- > View Returns
- > **More...**

Account Options
Account specific forms/applications.

- > **File Montana MW-4(s)**
- > ACH Credit Payment Registration
- > Send Us a Message

< Account Options

File Montana MW-4(s)

Withholding

4276907-002-WTH

PENNY'S PRECIOUS GEMS

Montana W-4



Name	PENNY'S PRECIOUS GEMS	EIN	12-3456789	Withholding Account ID	4276907-002-WTH
Phone Number	(406) 444-7701	Email	Jennifer.Hicks@mt.gov		

Cancel

Save Draft

< Previous

Next >

Montana W-4

Employer Information

Add Montana MW-4(s)

Montana MW-4(s) are only required to be submitted if one of the following applies

- The employee is claiming more than 10 allowances.
- The employee is claiming one of the withholding exemptions listed in Section 2.

Please keep a copy of all MW-4 Forms you receive from your employees with your records.

MW-4 Summary (VS)

+ Add MW-4

First name	Last name	SSN	G.Allowances	Exemption	Exemption claimed
------------	-----------	-----	--------------	-----------	-------------------

+ Add MW-4

+ Add MW-4

Cancel

Save Draft

< Previous

Submit

V12 Testing

Montana MW-4(s) are only required to be submitted if one of the following applies

- The employee is claiming one of the withholding exemptions listed.

Please keep a copy of all MW-4 Forms you receive from your employees with your records.


MW-4 Summary (VS)

DOE

Record 1

+ Add MW-4 X Delete this Record

Employee Info

First name	Middle Initial	Last name	SSN
JOHN		DOE	123-45-6789
Country		Address	
USA	▼	500 WEST MAIN	
City		State	Zip
BROWNING		MONTANA	59417-0000
Date Employee Signed			
01-Jan-2024 			

Exemption from Montana Withholding for Tax Year

2024

- I am an enrolled member of a registered tribe, I live on the reservation of that tribe, AND I claim exemption from withholding on the wages derived from work performed on the reservation where I live.
- I am a member of the Reserve or National Guard and I claim to be exempt from withholding on my compensation determined under United States Code Title 10.
- I am a resident of North Dakota and claim exemption from withholding on my wages.
- I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana, and I claim exemption from withholding on my wages.

+ Add MW-4 X Delete this Record

Cancel

Save Draft

< Previous

Submit



Confirmation

Thank you for your submission. Please note, the MW-4(s) will be reviewed and you will receive a letter advising acceptance or denial of the MW-4(s).

Your confirmation number is **0-069-091-328**.

If you need help or more information please contact us at (406) 444-6900, or visit mtrevenue.gov.

Printable View

OK

Keep a copy of this form for your records. We use the confirmation number to search for the transaction if you had an issue.

Payments in TAP

- E-check Payments
 - Free processing in TAP
- Credit/Debit Card Payments
 - Small processing fee
- All withholding payments must be applied to December of the appropriate tax year but are still due according to your payment schedule/filing frequency.

PENNY'S PRECIOUS GEMS

MT Tax # 4276907
123 MAIN ST
HELENA MT 59601

Welcor

You last logged in on Sunda

[Summary](#) [Action Center](#) ¹ [Settings](#) [More...](#)

Withholding

PENNY'S PRECIOUS GEMS
123 MAIN ST
HELENA MT 59601
[Action Center Items](#) ¹

ID 4276907-002-WTH

Balance

\$0.00

- > Upload W-2 or 1099 Files
- > Manually Enter Your W-2s or 1099s
- > **Make a Payment**
- > View Returns
- > More...

Account

Withholding
4276907-002-WTH
PENNY'S PRECIOUS GEMS

Select Payment Type

Select Payment Type

Bill Payment

Pay a Statement of Account, Notice of Assessment, or account liability not associated with a return.

Withholding Payment

Pay a withholding payment for the current tax year.

Account

Withholding

4276907-002-WTH

PENNY'S PRECIOUS GEMS



What filing period is this payment for?

31-Dec-2023

Previous

Next

Account

Withholding

4276907-002-WTH

PENNY'S PRECIOUS GEMS



Payment Method

Payments can be made by:

- E-Check from a checking or savings account (no charge)
- Debit/Credit card with Visa, MasterCard, American Express, or Discover (additional processing fee)

Pay with Bank Account

Pay with Credit Card

Previous

Payment Source

Routing Number

053112071

Bank Name

FIRST COMMUNITY BANK

Account Number

555612

Confirm Account Number

555612

Bank Account Type

Checking

Savings

Save this payment source for future use

No

Yes

Name

FIRST COMMUNITY BANK - *5612

Payment

Pay a withholding payment for the current tax year.

Payment Date

15-Feb-2023



Amount

208.00

Confirm Amount

208.00

Cancel

Submit

Withholding

PENNY'S PRECIOUS GEMS

123 MAIN ST
HELENA MT 59601

[Action Center Items ¹](#)

ID 4276907-002-WTH

Balance

(\$416.00)

- > [Upload W-2 or 1099 Files](#)
- > [Manually Enter Your W-2s or 1099s](#)
- > [Make a Payment](#)
- > [View Returns](#)
- > [More...](#)

Withholding

PENNY'S PRECIOUS GEMS

123 MAIN ST
HELENA MT 59601

[Action Center Items ¹](#)

ID 4276907-002-WTH

Balance

(\$2,500.00)

- > [Upload W-2 or 1099 Files](#)
- > [Manually Enter Your W-2s or 1099s](#)
- > [Make a Payment](#)
- > [View Returns](#)
- > [More...](#)

Returns

Period	Request	Status
31-Dec-2024	Withholding, MW3	File Now
31-Dec-2023	Withholding, MW3	File Now

Return

Withholding Tax Reconciliation

Montana Annual W-2 1099 Withholding Tax Reconciliation

[Instructions](#)

Name	PENNY'S PRECIOUS GEMS		
FEIN	XX-XXX6789	Account ID	4276907-002-WTH
Pay Frequency	Monthly	Due Date	January 31, 2024

[Change Address](#)

Address

Country	USA				
Address	123 MAIN ST				
Unit	Unit Type	County			
City	State	Zip	59601-0000		
HELENA	MONTANA				





Montana Annual W-2 1099 Withholding Tax Reconciliation

[Instructions](#)

Name	PENNY'S PRECIOUS GEMS		
FEIN	XX-XXX6789	Account ID	4276907-002-WTH
Pay Frequency	Monthly	Due Date	January 31, 2024
Change Address <input checked="" type="checkbox"/>			

Address

Country	USA				
Address	123 MAIN ST				
Unit	Unit Type	County			
City	HELENA	State	MONTANA	Zip	59601-0000



Number of W-2s submitted to Montana (MT)

Number of Forms 1099 with MT withholding reported and submitted to MT

Total Montana income paid per W-2s and Forms 1099 *

Total Montana withholding tax withheld per W-2s and Forms 1099 ⓘ

Total Montana withholding tax paid ⓘ

Difference (total tax withheld minus total tax paid) ⓘ

Zero Return (No payroll activity this year.)

Business or payroll has ceased and you would like to close your account

May we discuss this return with your tax preparer?

Verify and edit payments below. Add payments in the empty line(s) at the bottom. [Help](#) [Show Errors](#)

	Column A Deposit Period End Date(s)	Column B Date(s) Paid to MT DOR	Column C Montana Tax Withheld	Column D Montana Tax Paid	Column E Difference
<input type="checkbox"/>	X *	15-Feb-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Mar-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Apr-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-May-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Jun-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Jul-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Aug-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Sep-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Oct-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Nov-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Dec-2023	208.00	208.00	0.00
<input type="checkbox"/>	X *	15-Jan-2024	212.00	212.00	0.00

Number of W-2s submitted to Montana (MT)

Number of Forms 1099 with MT withholding reported and submitted to MT

Total Montana income paid per W-2s and Forms 1099

Total Montana withholding tax withheld per W-2s and Forms 1099 ⓘ

Total Montana withholding tax paid ⓘ

Difference (total tax withheld minus total tax paid) ⓘ

Zero Return (No payroll activity this year.)

Business or payroll has ceased and you would like to close your account

May we discuss this return with your tax preparer?

Preparer name and telephone

Name

Phone

Verify and edit payments below. Add payments in the empty line(s) at the bottom. [Help](#) [Show Errors](#)

	Column A Deposit Period End Date(s)	Column B Date(s) Paid to MT DOR	Column C Montana Tax Withheld	Column D Montana Tax Paid	Column E Difference	
<input type="checkbox"/>	X	31-Jan-2023	15-Feb-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	28-Feb-2023	15-Mar-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	31-Mar-2023	15-Apr-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	30-Apr-2023	15-May-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	31-May-2023	15-Jun-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	30-Jun-2023	15-Jul-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	31-Jul-2023	15-Aug-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	31-Aug-2023	15-Sep-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	30-Sep-2023	15-Oct-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	31-Oct-2023	15-Nov-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	30-Nov-2023	15-Dec-2023	208.00	208.00	0.00
<input type="checkbox"/>	X	31-Dec-2023	15-Jan-2024	212.00	212.00	0.00



File W-2s and 1099s

Withholding
4276907-002-WTH
PENNY'S PRECIOUS GEMS

File W-2s and 1099s

File W-2s and 1099s

File W-2s and 1099s.

- > Upload W-2 or 1099 Files
- > Manually Enter Your W-2s or 1099s

Single Entry



Filing Period

Enter Filing Year

For which year are you filing these forms?

2023

You will not be able to submit until you have completed at least one W-2 or 1099 Form.

Cancel

Save Draft

< Previous

Next >

Single Entry



Employer/Payer Information

Name

Phone Number

Employer/Payer Address

Country Address has been overridden

Street

Street

Unit Type Unit # City

State Zip County

Attention



Single Entry

Filing Period ✓ Employer/Payer Information ✓ W-2's >

W-2, Wage and Tax Statement

Would you like to add a W-2? *

No Yes

W-2G, Certain Gambling Winnings

Would you like to add a W-2G? *

No Yes

W-2C, Corrected Wage and Tax Statement

Would you like to add a W-2C? *

No Yes

Cancel Save Draft < Previous Next >

Single Entry

Filing Period ✓ Employer/Payer Information ✓ W-2's >

W-2, Wage and Tax Statement

Would you like to add a W-2? !

No Yes

Please add W-2

Employer EIN	Employee SSN	Wages	State	State wages, tips, etc.	State income tax
+ Add a W-2					

+ Add a W-2

W-2, Wage and Tax Statement



[Instructions](#)

a. Employee's social security number	987-45-6321	1. Wages, tips, other compensation	200,250.00
b. Employer identification number (EIN)	12-3456789	2. Federal income tax withheld	3,500.00
c. Employer's name, address, and ZIP code	USA	3. Social security wages	200,250.00
Employer Name	PENNY'S PRECIOUS GEMS	4. Social security tax withheld	9,871.00
Employer Address	123 MAIN ST	5. Medicare wages and tips	200,250.00
Employer City	HELENA	6. Medicare tax withheld	4,123.00
c. Employer ZIP Code	59601-0000	7. Social security tips	0.00
c. Employer State	MT	8. Allocated tips	0.00
d. Control number		9. Advance EIC payment	0.00
e. Employee's name, address, and ZIP code	USA	10. Dependent care benefits	0.00
e. Employee's first name	JANE	11. Nonqualified plans	0.00
e. Employee's initial		12a. See instructions for box 12	

Cancel Add



e. Employee's name, address, and ZIP code

USA

e. Employee's first name

JANE

e. Employee's initial

e. Employee's last name

DOE

e. Employee's suffix

f. Employee's address

500 WEST MAIN

f. Employee city

HELENA

f. Employee state

MT

f. Employee ZIP code

59601-0000

Did you have multiple states listed in lines 15-20 of this W-2?

No

15. State

Employer's State ID Number

16. State wages, tips, etc.

17. State income tax

MT

4276907-002-WTH

200,250.00

2,500.00

If no Montana withholding, mark the checkbox.

10. Dependent care benefits

0.00

11. Nonqualified plans

0.00

12a. See instructions for box 12

Statutory Employee

Retirement plan

Third-party sick pay

14. Other

Amounts for boxes 11, 12 and 14

Deferred Compensation Contributions to Section 401(k)

0.00

Manage Returns & Payments

- Exportable table accessible to all TAP users.
 - Exports as .ODS spreadsheets
 - Use filters to refine exportable data
- Filter by:
 - Account Type
 - Balance, Return, or Payment
 - Further filtered by status i.e. outstanding, filed, past due, etc.
 - Current or Previous Periods

Manage Payments and Returns

PENNY'S PRECIOUS GEMS

4276907

Manage Payments and Returns

Accounts All ▼	Show Payments ▼ Not Submitted ▼	For Periods All ▼
---	--	--

Export ☰

Status	Balance	Period	Name	Account Type	Filing Frequency	ID
Make Payment	\$0.00	31-Dec-2024	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH

V12 Testing

Accounts Withholding ▼	Show Payments ▼ Posted ▼	For Periods All ▼
---	---	--

Export ☰

Status	Amount	Received	Period	Name	Account Type	Filing Frequency	ID
Posted	\$208.00	15-Sep-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$208.00	15-Nov-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$208.00	15-Dec-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$208.00	15-Apr-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$208.00	15-Feb-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$212.00	15-Jan-2024	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$208.00	15-Jun-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH
Posted	\$208.00	15-Oct-2023	31-Dec-2023	PENNY'S PRECIOUS GEMS	Withholding	Monthly	4276907-002-WTH



File Upload Formats

- 1099 Files
 - Must be submitted in text (.txt) format.
 - Must meet IRS Publication 1220 format specifications.
- W-2 Files
 - Must be submitted in text (.txt) format.
 - Must meet Social Security Administration Publication No. 42-007 (EFW2) specifications and must contain the RS record specific to Montana.
- MW-3 Files
 - Uploads must be submitted in zipped (.zip) xml format.
 - Payroll Software must be approved with the Montana Department of Revenue.
 - Requires a "File Processing" account on TAP.

Approved Vendors that completed the Letter of Intent process.



Home Taxation Property Alcoholic Beverages Cannabis Resources Forms Online Services

+ Approved Software Vendors

We only test software to ensure we can accept forms filed by the software. We are not associated with vendors and cannot guarantee any aspect of the software.

- Approved Software Vendors

We only test software to ensure we can accept forms filed by the software. We are not associated with vendors and cannot guarantee any aspect of the software.

Learn more about software approval from the [IRS](#).

- Free File Alliance Offers
- Approved Corporate Income Tax Software
- Approved Estate and Trust Tax Software
- Approved Individual Income Tax Software
- Approved Pass-Through Entity Software
- Approved Wage Withholding and Payroll Tax Software

Approved Software Vendors

iSolved

iSolved

ADVANTAGE
PAYROLL SERVICES

A Paychex® Company

Advantage Payroll Services



AATRIX

AATRIX

Black Mountain
Software

Black Mountain Software

wagefinder

WageFiler

onesource
VIRTUAL

TaxEx

paycom

TRS

tax1099
.com

POWERED BY ZENWORK

Tax1099

AccountantsWorld



Square

Square Payroll



Translate »

“Montana Tax News You Can Use”

The Montana Department of Revenue invites you to subscribe to its electronic newsletter, **Montana Tax News You Can Use.**

The e-newsletter keeps tax preparers informed of:

- New developments at the department
- Updated processes
- Issues and trends popping up during tax season in Montana

It's a **FREE** resource for anyone who assists people in filing taxes and meeting their tax responsibility and for those interested in the state's tax system.

Additional Resources

Helpful Links

- Department of Revenue Website
 - [MTRevenue.gov](https://mtrevenue.gov)
- TransAction Portal
 - <https://tap.dor.mt.gov>
- Approved Software
 - <https://mtrevenue.gov/online-services/#ApprovedSoftware>
- File an Electronic MW-3, W2, or 1099
 - <https://mtrevenue.gov/taxes/#WageWithholdingTax>

Contact Information

- Department's Call Center
 - Phone: 406-444-6900
- Department's Withholding Unit
 - Phone: 406-444-6937
 - Email: MTDORWithholding@mt.gov
- Department's e-Services Unit
 - Email: DORE-Services@mt.gov