



2009

Montana Annual Wage Withholding Tax Reconciliation

Name \_\_\_\_\_ Pay Frequency \_\_\_\_\_  
 Address \_\_\_\_\_ Due Date February 28, 2010  
 City \_\_\_\_\_ FEIN \_\_\_\_\_  
 State \_\_\_\_\_ Zip Code \_\_\_\_\_ Account ID \_\_\_\_\_

- 1. Number of W-2s sent to Montana ..... 1. \_\_\_\_\_
- 2. Number of 1099s with Montana withholding reported and sent to Montana ..... 2. \_\_\_\_\_
- 3a. Filing method for W-2s ..... 3a.  Paper  Electronic
- 3b. Filing method for 1099s ..... 3b.  Paper  Electronic
- 4. Type of annual wage withholding tax reconciliation return ..... 4.  Original  Amended
- 5. Total Montana wages paid subject to withholding taxes ..... 5. \$ \_\_\_\_\_ . \_\_\_\_\_
- 6. Total Montana tax withheld per W-2s and 1099s ..... 6. \$ \_\_\_\_\_ . \_\_\_\_\_
- 7. Total Montana withholding tax paid ..... 7. \$ \_\_\_\_\_ . \_\_\_\_\_
- 8. Difference (line 6 minus line 7) ..... 8. \$ \_\_\_\_\_ . \_\_\_\_\_

If you have an overpayment on line 8, please check the appropriate box. .... 8a.  Please send refund.  
 8b.  Please apply to a future liability.

If you have an underpayment on line 8, please send your payment for additional tax due with the attached voucher.

May the DOR discuss this return with your tax preparer?  Yes  No

Preparer/Title \_\_\_\_\_ Telephone \_\_\_\_\_

2009 Annual Reconciliation of Withholding Tax (Please make additional copies if necessary.)

A Deposit Period End Date (MM/DD/YYYY)	B Date(s) Paid to MT DOR (MM/DD/YYYY)	C Montana Tax Withheld	D Montana Tax Paid	E Difference
9. Column Totals				

Please provide an explanation if there is a difference on line 9, Column E \_\_\_\_\_

## MW-3 – Montana Annual Withholding Tax Reconciliation Instructions

### General Information

- We can only accept the Montana MW-3.
- We cannot accept the federal W-3. Computerized reconciliations are acceptable if they have the same format as the MW-3.
- In order for us to completely process your MW-3, all W-2s and 1099s need to be attached.
- Agricultural employers are required to submit a MW-3 and W-2s even if Montana income taxes have not been withheld from their employees' wages.
- The due date for the MW-3 is February 28, 2010. Since this date falls on a Sunday, the return is due the next business day.

### Line by Line Instructions

- Line 1** Enter the number of W-2s with or without Montana wage withholding submitted with this MW-3.
- Line 2** Enter the number of 1099s with Montana wage withholding submitted with this MW-3. All 1099s without Montana wage withholding should be sent with federal Form 1096.
- Line 3a** Check the appropriate box for filing method you are using for W-2s.
- Line 3b** Check the appropriate box for filing method you are using for 1099s.
- Line 4** Check the appropriate box that describes the type of return. An amended return reflects adjustments to, and replaces, the original return.
- Line 5** Enter the total wages that are subject to Montana withholding taxes.
- Line 6** Enter the total Montana tax withheld per W-2s and/or 1099s.
- Line 7** Enter the total amount of Montana wage withholding tax remitted to the department.

**Line 8** Enter the difference between line 6 and line 7 (6 minus 7). If there is a balance due, please remit payment for the additional tax due with attached voucher.

If there is an overpayment, please check the appropriate box 8a to request a refund or 8b to apply the overpayment to a future liability. A box should only be checked if there has been an overpayment.

**Line 9** Enter the total for each column. All columns need to be filled out completely.

**Column A.** Deposit period end date is based on your filing frequency.

Accelerated filers. Deposit period end date is the same as federal due date for deposits.

Monthly filers. Deposit period end date is the last day of each month.

Annual filers. Deposit period end date for all deposits is December 31, 2009.

**Column C.** Enter the total Montana tax withheld. This amount should match the total on line 6.

**Column D.** Enter the total Montana tax paid. This amount should match the total on line 7.

**Column E.** Enter any difference between Columns C and D. If the amounts do not match, please provide an explanation regarding any difference reported. Additional pages may be attached.

### Electronic Filing and Payment

There are several options for electronically filing and paying your taxes. Please visit our website [revenue.mt.gov](http://revenue.mt.gov), or call us toll free at 1-866-859-2254 (in Helena 444-6900).

**Important:** If your address has changed, please complete and send us the Change of Address Form included in your payment booklet, or call us toll free at 1-866-859-2254 (in Helena 444-6900).

### Please send MW-3, W-2s and applicable payment to:

Department of Revenue  
PO Box 5835  
Helena, MT 59604-5835