



Montana Annual Wage Withholding Tax Reconciliation Instructions

Electronic Filing and Payment

Electronic filing and payment is simple, secure and convenient. Through Taxpayer Access Point you can file, pay and view your past returns and transactions. To register, go to <https://tap.dor.mt.gov>. You will need your business account number and zip code. You can also upload your W-2s and 1099s. State ePass registration is required, and files need to be in the specific electronic format—go to <https://transfer.mt.gov>.

General Information

- We can only accept the Montana MW-3.
- We cannot accept the federal W-3.
- Include with your MW-3, all W-2s (with or without withholding) and all 1099s with Montana withholding.
- Employers who are in a *Not Required* pay frequency are required to send an 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, W-2s and 1099s is February 28, 2012.
- If this return reflects adjustments to and replaces the original return, please mark the amended box.
- If you would like your account closed, please mark the *account closed* box.

Line by Line Instructions

- Line 1** Enter the total number of W-2s with or without Montana wage withholding submitted with this MW-3. Mark the appropriate box for the filing method you are using for the W-2s.
- Line 2** Enter the total number of 1099s with Montana withholding submitted with this MW-3. All 1099s without Montana wage withholding should be sent with federal Form 1096. Mark the appropriate box for the filing method you are using for the 1099s. **If your filing requirement is shown as *Not Required*, stop here.**
- Line 3** Enter the total wages that are subject to Montana wage withholding tax.
- Line 4** Enter the total Montana wage withholding tax withheld per W-2s and 1099s.
- Line 5** Enter the total amount of Montana wage withholding tax remitted to the department.

- Line 6** Enter the difference between line 4 and line 5 (4 minus 5). If there is additional tax due, please send your payment with this MW-3. Electronic payment options are available at revenue.mt.gov. If you have filed your MW-3 electronically, do not send another MW-3 with your payment. Please include on your check your Montana account ID number or your federal account ID number. Also indicate that it is an MW-3 payment for 2011.

- Line 7** If there is an overpayment, please mark the appropriate box to request a refund or to apply the overpayment to a future liability. Mark a box only if there is an overpayment.

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

Accelerated filers Deposit period end date is the same as the 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, 2011.

Not Required filers Do not complete bottom portion of the return.

Column C Enter the total Montana tax withheld for each deposit period end date. The total of this column should match the amount on line 4.

Column D Enter the total Montana tax paid for each deposit period end date. The total of this column should match the total on line 5.

Column E Enter any difference between columns C and D. The total of this column should match the total on line 6. Please provide an explanation regarding any overpayment or underpayment reported.

Address Changes

Address changes can be submitted electronically at <https://tap.dor.mt.gov>. Or if you prefer, complete and send us the Change of Address Form included in your payment booklet, or send a written request to have your account updated with your current address.

If you choose not to file electronically, please send the MW-3, W-2s, 1099s and applicable payment to:

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

