



Montana Annual Wage Withholding Tax Reconciliation Instructions

Electronic File and Pay

Sign up to access your Montana tax information, file your MW-3, pay your tax, and much more at Taxpayer Access Point (TAP) <https://tap.dor.mt.gov>. You will need your Account ID and zip code. For more information about online services, as well as electronic filing of W-2s and Forms 1099, visit revenue.mt.gov.

General Information

- We can only accept the Montana MW-3, not the federal W-3.
- All W-2s **with or without** withholding and all Forms 1099 **with** Montana withholding must be sent with the MW-3.
- All Forms 1099 **without** Montana withholding submitted on paper must include federal Form 1096.
- Employers who are in a *Not Required* pay frequency still need to submit 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 Forms 1099 is February 28, 2013.
- 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 and enter closed date.

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 Forms 1099 with Montana withholding submitted with this MW-3. Mark the appropriate box for the filing method you are using for the Forms 1099.
- Line 3** Enter the total of Montana wages paid.
- Line 4** Enter the total Montana withholding tax withheld per W-2s and Forms 1099.

Line 5 Enter the total amount of Montana withholding tax remitted to the department.

Line 6 Enter the difference between line 4 and line 5 (4 minus 5).

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

Accelerated filers Deposit period end date is the same as the federal deposit period end date.

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, 2012.

Not Required filers Do not have a withholding requirement.

Column B Enter the date payment was made to the Department of Revenue.

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.

Unless otherwise requested, credit amounts will be refunded. If there is additional tax due, you can pay online on TAP. Visit revenue.mt.gov for more information. If paying by check, please include your account ID or FEIN and deposit period.

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

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

