

MN State Tax W-4MN



When the W-4MN form is required:

- If the employee claims fewer MN withholding allowances than federal allowances
- If the employee claims more than 10 MN withholding allowances
- If the employee claims exempt from federal or claims exempt from MN state withholding
- If the employee wants additional withholding deducted from each pay period
- If the employee completes a *paper* W-4 form on or after 1/1/2020

When W-4MN form is NOT required:

- If the employee enters their federal and state withholding election electronically through Employee Self Service *and* claims fewer than 10 allowances on their state withholding

Problematic MN state withholding elections:

- The employee uses a federal W4 form to request MN state withholding. (See first section above for requirements.) If this happens, payroll must treat the form as invalid. (See last section below.)

What makes a W-4MN form invalid:

- Any unauthorized change to the form, including (but not limited to) any change to the language certifying the form is correct.
- If the employee indicates in any way (verbally or otherwise) that the form is false
- If the employee's SSN or signature on the form is missing.
- If the employee completed both sections 1 and 2 on the form.

What happens when a form is invalid:

- Payroll cannot use it
- Payroll must tell the employee the form is invalid and that they need to complete and submit a new one.
- If the employee does not provide a valid form, payroll must withhold taxes as if the employee was single and claiming zero withholding allowances. However if an earlier W-4MN form for this employee that is valid is on file, payroll may withhold as before.

Specific instructions for completing the W-4MN are on the back of the W-4MN form.

The employee is allowed and encouraged to include their employee ID number at the top of this form.

DEPARTMENT OF REVENUE W-4MN
2019 Minnesota Employee Withholding Allowance/Exemption Certificate
Employees
 Complete Form W-4MN so that your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes.

Employee's First Name and Initial: _____ Last Name: _____ Employee's Social Security Number: _____

Permanent Address: _____
 City: _____ State: _____ ZIP Code: _____

Marital Status (Check one):
 Single, Married, but legally separated, or
 Spouse is a nonresident alien
 Married
 Married, but withheld at higher Single rate

Section 1 — Determining Minnesota Allowances
 Complete Section 1 OR Section 2, then sign and give the completed form to your employer. Do not complete both Section 1 and Section 2. Completing both sections will make the form invalid.

A Enter "1" for yourself if no one else can claim you as a dependent A _____
 B Enter "1" if:
 • You are single and have only one job; or
 • You are married, have only one job, and your spouse does not work; or
 • Your wages from a second job or your spouse's wages are \$1500 or less.
 B _____
 C Enter "1" for your spouse. You may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.) C _____
 D Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return. D _____
 E Enter "1" if you will file as Head of Household (see instructions for qualifying as Head of Household)..... E _____
 F Total number of allowances you are claiming. Add steps A through E.
 If you plan to itemize deductions on your 2019 Minnesota return, you may also complete the Itemized Deductions and Additional Income Worksheet. F _____

Section 2 — Exemption From Minnesota Withholding
 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:
 I meet the requirements and claim exempt from both federal and Minnesota income tax withholding.
 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.
 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: _____
 I am an American Indian living and working on a reservation.
 I am a member of the Minnesota National Guard or an active duty U.S. military member and claim exempt from Minnesota withholding on my military pay.
 I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733 and claim exempt from Minnesota withholding on this retirement pay.

Minnesota Allowances and Additional Withholding
 1 Minnesota Allowances (Step F from above or Step 10 of the Itemized Deductions Worksheet) 1 _____
 2 Additional Minnesota withholding you want deducted each pay period (see instructions) 2 _____

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.
 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), you must enter the employer information below and mail this form to: Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501. (Incomplete forms are considered invalid.) A \$50 penalty may be assessed for each required Form W-4MN not filed with the department. Keep a copy for your records.

Name of Employer: _____ Federal Employer ID Number (FEIN): _____ Minnesota Tax ID Number: _____
 Address: _____ City: _____ State: _____ ZIP Code: _____

(Rev. 12/18) Questions? Website: www.revenue.state.mn.us. Email: withholding.tax@state.mn.us. Phone: 651-282-9999 or 1-800-657-3594.