



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

- Line 1. Number of W-2s with or without state withholding submitted with this return.
- Line 2. Number of 1099s with state withholding submitted with this return. All 1099s without state withholding should be sent with federal form 1096.
- Line 3. Check applicable filing method: Check the appropriate box for method of delivery.
- Line 4. Type of return: Check the appropriate box that describes the type of return. An amended return reflects adjustments to, and replaces, the original return.
- Line 5. The total wages paid subject to withholding taxes.
- Line 6. Total Montana tax withheld per W-2s and/or 1099s. Total should match the total of Column B on the reconciliation schedule. (This amount is also entered on line 9.)
- Line 7. Total amount of state withholding tax remitted to the department. Total should match the total of Column C on the reconciliation schedule. (This amount is also entered on line 10.)
- Line 8. Enter the difference between line 6 and line 7. If there is a balance due, please remit payment with return. If there is an overpayment, please check the appropriate box to request a refund, or to apply the overpayment to a future liability. The box should only be checked if there is a credit or overpayment amount.
- Line 9. Total tax withheld (Column B).
- Line 10. Total tax paid (Column C).
- Line 11. Difference (B minus C).

Annual Reconciliation of Withholding Tax (reconciliation schedule): All four columns must be filled out completely. Report the total of columns B and C on line 9 and 10, indicate any difference on line 11. Totals of Column B and C should match lines 6 and 7, respectively. Please provide an explanation regarding any difference reported. Additional pages may be attached.

#### **Helpful hints:**

- Monthly filers, please record only total payments made during each month. (Do not list individual monthly payments.)
- The Montana MW-3 must be submitted. The federal W3 is not acceptable for Montana purposes.
- Computerized reconciliations are acceptable but must use the same format as the MW-3.
- Remember that W-2s/1099s must be attached to the MW-3.
- Agricultural employers are required to submit MW-3 and W-2s only if Montana income taxes have been withheld from their employees' wages.

#### **Electronic Payments for Withholding Tax**

Business Tax Express is an online application that allows a business to make withholding tax payments electronically. Details can be found on our website at <http://www.mt.gov/revenue/> (click on the Business Tax Express icon) or you can call us at (406) 444-6900.