Montana Department of
REVENUE

MONTANA
MW-3
Rev. 08-08

Montana Annual Wage Withholding Tax Reconciliation – 2008

Office Use
Only

Pay Frequency _____

Due Date _____ February 28, 2009 _____

FEIN _____

Acct ID _____

Name _____

Address _____

City, State, Zip Code _____

1. Number of W-2s enclosed

2. Number of 1099s with Montana state withholding enclosed

3. Filing method:
   ❑   Paper
   ❑   Electronic

4. Type of return:
   ❑   Original
   ❑   Amended

5. Total wages paid subject to withholding taxes.......................

6. Total Montana tax withheld per W-2s and 1099s ....

7. Withholding tax paid ....

8. Difference (line 6 minus line 7) ..

Overpayment on line 8:
8A. ❑   Please refund.

8B. ❑   Please apply to a future liability.

Underpayment on line 8:
Please remit your payment for additional tax due with the attached voucher.

Contact _____ Telephone _____

Name _____ FEIN _____ Acct ID _____

Annual Reconciliation of Withholding Tax – 2008 (make additional copies if necessary)

A Deposit Period End Date	B Date(s) Paid to the Department of Revenue	C Tax Withheld		D Tax Paid	

ALL COLUMNS MUST BE COMPLETED

9. Total Tax Withheld (Column C) _____

10. Total Tax Paid (Column D) _____

11. Difference (C minus D) _____

Please send MW-3, W-2s and applicable payment to:
Department of Revenue
PO Box 5835
Helena, MT 59604-5835

An explanation of the difference must be provided: _____

MW-3 – Montana Annual Wage 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 return, all W-2s and 1099s need to be attached.
- Agricultural employers are required to submit an MW-3 and W-2s only if Montana income taxes have been withheld from their employees' wages.
- The due date for the MW-3 is February 28, 2009. If this date falls on a Saturday or Sunday, the return is due the next business day.

Line by Line Instructions:

Line 1. Enter the number of W-2s with or without state wage withholding submitted with this return.

Line 2. Enter the 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 the appropriate box for filing method you are using.

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 paid that are subject to withholding taxes.

Line 6. Enter the total Montana tax withheld per W-2s and/or 1099s.

Line 7. Enter the total amount of state 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 with return.
- 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 is an overpayment.

Annual Reconciliation of Wage Withholding Tax (reconciliation schedule):

All four columns must be filled out completely.

Column A (Deposit Period End Dates) should be the same date as your payment schedule.

   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, 2008.

Line 9. Enter the total tax withheld (Column C). This amount should match the total on line 6.

Line 10. Enter the total tax paid (Column D). This amount should match the total on line 7. If the amounts do not match, please provide an explanation regarding any difference reported.

Line 11. Enter the difference between Column C and Column D (C minus D). If multiple pages are required, lines 9, 10 and 11 of the first page should be the summary of all pages.

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 mt.gov/revenue/ (click on the Business Tax Express icon) or call us toll free at 1-866-859-2254 (in Helena, please call 444-6900).