MONTANA DEPARTMENT OF REVENUE

Montana Employee's Withholding and Exemption Certificate

MW-4
V5 12/2024

Employee's first name and middle initial	Last name	Social Security Number

Physical address		
City	State	ZIP Code

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See **Employee Instructions** on the back of this form before completing this form.

1. **Federal filing status**
   - ☐ a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
   - ☐ b. Married filing jointly or qualifying surviving spouse (If you and your spouse have multiple jobs, see line 2.)
   - ☐ c. Head of household
2. ☐ **Married Filing Jointly with Both Spouses Working.** If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.
3. **Extra withholding.**
   Enter any additional tax you want withheld from your wages each pay period. 3. _____
4. **Specified withholding.** Enter the amount you want to withhold from retirement distributions or unemployment compensation. If you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you can direct your employer to withhold the amount you report on this line. (See instructions) 4. _____
5. **Exemptions for Tax Year** 2026
   You may be entitled to claim an exemption from Montana income tax withholding if your income is exempt from Montana income tax. Mark the box to indicate the reason you believe you are exempt from Montana income tax.
   - ☐ a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
   - ☐ b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
   - ☐ c. I am exempt because I am a North Dakota resident.
   - ☐ d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)

_____ _____
Employee's Signature Date

Employer Information

Name	Federal Employer Identification Number
Mailing Address	**MT Withholding Account ID**
	- - WTH

City	State	ZIP Code

Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working and checked the box on page 1, line 1b. This worksheet calculates the total extra withholding for all jobs. Complete this worksheet on the Form MW-4 for the highest paying job for the most accurate results. The amount on line 4 is the additional amount to withhold from your wages.

1 **Two jobs.** If you have two jobs or you are married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5 or 6. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value here. 1 _____

2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

2a Find the amount from the appropriate table on page 5 or 6 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value here. 2a _____

2b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 or 6 and enter this amount on line 2b. 2b _____

2c Add lines 2a and 2b. 2c _____

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52. If it pays every other week, enter 26. If it pays monthly, enter 12. 3 _____

4 Divide the annual amount on line 1 or line 2c by the amount of pay periods on line 3. Enter this amount here and on Form MW-4, line 3 of the Form MW-4 for the highest paying job (along with any other additional amount you want withheld). 4 _____

Employee's Withholding and Exemption Certificate Instructions

Employee Instructions

What's New

Line 3 is now used only to designate additional amounts an employee would like withheld from their paycheck. Line 4 is used to designate a specific amount a taxpayer would like withheld from a payment or paycheck.

Purpose

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. You should complete the form when you:

- Start a new job.
- Claim to be exempt from Montana income tax withholding.

Consider completing a new Form MW-4 if your personal or financial situation changes. If you do not have enough income tax withheld from your wages, interest and/or penalties may be assessed when you file your individual income tax return.

You may also use the Form MW-4 to designate the amount you would like withheld from pension, annuity, and unemployment payments.

Line Instructions

Line 1 – Federal filing status. Select the federal filing status you will use when you file your income tax return. This will determine the standard deduction and tax rates used to compute your wage withholding. If you have multiple jobs, complete the Multiple Jobs Worksheet, and report the additional amount from line 4 of the worksheet on page 1, line 3.

Line 2 – Married Filing Jointly with Both Spouses Working. If you are married, both spouses work, and earn similar amounts, mark this box on this form and all Forms MW-4 for the other jobs. If this box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This is roughly accurate for jobs with similar pay; otherwise more tax than necessary will be withheld.

If you or your spouse have multiple jobs, or if one spouse earns significantly more than the other, do not mark this box. Instead, mark box 1b, and complete the Multiple Jobs Worksheet on the Form MW-4 of the highest paid job. Report the additional amount to withhold on line 3 on the Form MW-4 of the highest paid job.

Line 3 – Extra withholding. You may request to have an additional amount of taxes withheld from your paycheck on this line. If you want to receive a refund of withholding on your tax return, you may enter an additional amount on this line.

Line 4 – Specified withholding. Use this line to designate a specific amount you would like withheld from your paycheck or other payment. If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

You can also use this line to have Montana income tax withheld from your unemployment compensation if you choose. Report the amount you want the payer to withhold on this line.

If your income mainly consists of wages, and you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you may direct your employer to only withhold the amount you report on this line. Your employer will not use the standard calculations for withholding. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld rather than the standard calculation. Do not complete lines 1 or 2. If you do not complete this line, your withholding will be calculated based on the standard calculations for your filing status.

CAUTION. If you are using this line to specify an amount of wage withholding you would like your employer to withhold, completing this line may reduce the amount of tax withheld from your wages. This could result in a balance owing on your income tax return.

Line 5 – Exemptions. You must meet one of the following requirements to claim an exemption from Montana wage withholding:

a. You are an enrolled member of an American Indian tribe living and working on the reservation of which you are an enrolled member. You must also complete line 1 or 2 because your exemption may not cover all the wages you earned in Montana.

b. You are a member of the Montana National Guard and are receiving pay for active duty in the U.S. military under USC Title 10 orders. You must also complete line 1 or 2 because your exemption only applies to your pay derived from your USC Title 10 orders.

c. Your wages are exempt from withholding because you are a resident of North Dakota. This exemption is available for residents of North Dakota because of the reciprocity agreement in place between North Dakota and Montana.

d. You are the spouse of a military member assigned to duty in Montana, you and your spouse are domiciled in another state (the same state as one another) and you are present in Montana solely to be with your spouse.

To claim an exemption, give this form to your employer upon the start of your employment, or as soon as you qualify for an exemption. If it remains applicable, your exemption needs to be renewed before the beginning of the next year. Provide a new Form MW-4 to your employer each year or your employer will begin withholding. Do not forget to indicate the year.

Montana does not recognize the federal exempt status available on the federal Form W-4. Therefore, exemption from withholding for federal purposes does not exempt you from Montana income tax withholding.

An exemption from withholding is available only if the entire statement you marked on line 5 is true. If your situation changes, and your exemption is no longer valid, you must provide a new Form MW-4 to your employer with line 1 or 2 completed.

If you claim one of the exemptions from withholding, your employer must file an electronic copy of this form with the Department of Revenue.

An exemption from withholding is not an automatic exemption from filing a Montana income tax return. See Montana Individual Income Tax Return (Form 2) instructions for more guidance.

Thirty-Day Nonresident Worker Filing Exclusion. There is a filing exclusion for certain nonresident employees. Nonresidents who earned only wages for services performed in Montana for 30 days or less and worked in more than one state during the tax year do not have to file a tax return or pay tax to Montana on that income. The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than $500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

If a nonresident employee does not meet the conditions above, then all income earned while working in the state is taxable to Montana and the employee must follow the general filing requirement. Additionally, this exclusion does not apply to nonresident employees who have other Montana source income. For example, a nonresident employee worked in Montana for 15 days. The nonresident also has a rental property located in Montana. This nonresident's wages and rental income are taxable to Montana.

Do not complete Form MW-4 if you meet the criteria for the filing exclusion.

Employer Instructions

Montana wage withholding is required when wages are earned in Montana. Employers are liable for Montana withholding taxes and are only relieved of that liability once they have withheld the correct amount of taxes from the employees' wages for a given pay period.

Newly hired employees must complete this form when they begin working for you. Employees claiming to be exempt from Montana wage withholding must complete this form when they begin working for you and every year thereafter. Employees may file a new Form MW-4 if their personal or financial situation changes.

Keep the copies of all Forms MW-4 you receive from your employees with your records.

Exemptions from Montana Withholding

You must file your employee's Form MW-4 with the department if the employee is claiming one of the withholding exemptions listed on line 5. The form is due to the department by the last day of the payroll period in which the form was received and annually thereafter by January 31.

File online using the department's TransAction Portal (TAP) at https://tap.dor.mt.gov. Simply click on "File Form MW-4." Do not mail the Form MW-4 to the department.

If an exemption is claimed on line 5a or 5b, you must withhold taxes on any wages paid that do not meet the requirements of these exemptions.

Example: If 5a is marked, the exemption does not apply to wages earned from an enrolled member of a tribe, residing on his or her reservation, when the work is performed outside the reservation. Withholding is required on the wages derived from work performed outside the reservation, based on the filing status on line 1 or 2. If line 1 or 2 is not completed, the withholding is calculated using the single filing status until a new Form MW-4 is provided for the calculation of the withholding.

Thirty-Day Nonresident Wage Withholding Exclusion. Employers are not required to withhold on the wages of nonresident employees if the employee worked in Montana for less than 30 days and worked in more than one state. These employees do not need to complete a Form MW-4.

The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than $500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

Additionally, nonresident employees with other types of Montana source income do not qualify for this exemption.

If an employee does not meet the conditions above, the employee must complete a Form MW-4 and the employer must begin withholding when the employee starts working in the state.

Invalid Forms MW-4

A Form MW-4 is invalid if the form is incomplete or lacks the necessary signatures. If your employee's Form MW-4 is invalid or incomplete, withhold Montana tax as if the employee is single.

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

Multiple Jobs Wage Tables

Single or Married Filing Separately											
		Lower Paying Job (Up to)									
Higher Paying Job		$9,999	$19,999	$29,999	$39,999	$49,999	$59,999	$69,999	$79,999	$89,999	$99,999
$0	$9,999	$235	$470	$517	$590	$590	$590	$590	$590	$590	$590
$10,000	$19,999	$470	$752	$872	$945	$945	$945	$945	$945	$945	$945
$20,000	$29,999	$517	$872	$992	$1,065	$1,065	$1,065	$1,065	$1,065	$1,065	$1,065
$30,000	$39,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$40,000	$49,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$50,000	$59,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$60,000	$69,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$70,000	$79,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$80,000	$89,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$90,000	$99,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$100,000	$149,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$150,000	$199,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$200,000	$249,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$250,000	$299,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$300,000	$349,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$350,000	$399,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$400,000	$449,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138
$450,000	$499,999	$590	$945	$1,065	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138	$1,138

Married Filing Jointly or Qualifying Surviving Spouse											
		Lower Paying Job (Up to)									
Higher Paying Job		$9,999	$19,999	$29,999	$39,999	$49,999	$59,999	$69,999	$79,999	$89,999	$99,999
$0	$9,999	$0	$0	$470	$470	$470	$470	$564	$590	$590	$590
$10,000	$19,999	$0	$470	$940	$940	$940	$1,034	$1,154	$1,180	$1,180	$1,180
$20,000	$29,999	$470	$940	$1,410	$1,410	$1,504	$1,624	$1,744	$1,770	$1,770	$1,770
$30,000	$39,999	$470	$940	$1,410	$1,504	$1,624	$1,744	$1,864	$1,890	$1,890	$1,890
$40,000	$49,999	$470	$940	$1,504	$1,624	$1,744	$1,864	$1,984	$2,010	$2,010	$2,010
$50,000	$59,999	$470	$1,034	$1,624	$1,744	$1,864	$1,984	$2,104	$2,130	$2,130	$2,130
$60,000	$69,999	$564	$1,154	$1,744	$1,864	$1,984	$2,104	$2,224	$2,250	$2,250	$2,250
$70,000	$79,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$80,000	$89,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$90,000	$99,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$100,000	$149,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$150,000	$199,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$200,000	$249,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$250,000	$299,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$300,000	$349,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$350,000	$399,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$400,000	$449,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276
$450,000	$499,999	$590	$1,180	$1,770	$1,890	$2,010	$2,130	$2,250	$2,276	$2,276	$2,276

Head of Household											
		Lower Paying Job (Up to)									
Higher Paying Job		$9,999	$19,999	$29,999	$39,999	$49,999	$59,999	$69,999	$79,999	$89,999	$99,999
$0	$9,999	$0	$352	$470	$470	$540	$590	$590	$590	$590	$590
$10,000	$19,999	$352	$822	$940	$1,010	$1,130	$1,180	$1,180	$1,180	$1,180	$1,180
$20,000	$29,999	$470	$940	$1,127	$1,247	$1,367	$1,417	$1,417	$1,417	$1,417	$1,417
$30,000	$39,999	$470	$1,010	$1,247	$1,367	$1,487	$1,537	$1,537	$1,537	$1,537	$1,537
$40,000	$49,999	$540	$1,130	$1,367	$1,487	$1,607	$1,657	$1,657	$1,657	$1,657	$1,657
$50,000	$59,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$60,000	$69,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$70,000	$79,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$80,000	$89,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$90,000	$99,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$100,000	$149,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$150,000	$199,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$200,000	$249,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$250,000	$299,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$300,000	$349,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$350,000	$399,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$400,000	$449,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708
$450,000	$499,999	$590	$1,180	$1,417	$1,537	$1,657	$1,708	$1,708	$1,708	$1,708	$1,708