

# 2015 Minnesota Employee Withholding Allowance/Exemption Certificate

## Employees

You must complete and provide your employer with Form W-4MN if you:

- claim fewer Minnesota withholding allowances than your federal allowances;
- claim more than 10 Minnesota withholding allowances;
- want additional Minnesota withholding deducted from your pay each pay period; or
- claim to be exempt from federal withholding or claim to be exempt from Minnesota withholding.

If you are claiming the same number of Minnesota allowances as federal and the number claimed is 10 or less, do not complete this form.

|                             |                                   |           |  |
|-----------------------------|-----------------------------------|-----------|--|
| <b>Employee Information</b> | Employee's first name and initial | Last name | Employee's Social Security number  |
|                             | Permanent address                 |           | <b>Marital status (check one box)</b><br><input type="checkbox"/> Single; Married, but legally separated; or Spouse is a nonresident alien<br><input type="checkbox"/> Married<br><input type="checkbox"/> Married, but withhold at higher Single rate |
|                             | City                              | State     |  |

**Employees: Read instructions on back, complete Section 1 OR Section 2, 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.)**

**Section 1 – Determining Minnesota allowances**

Complete Section 1 if you claim fewer Minnesota allowances than your federal allowances, AND/OR if you want additional Minnesota withholding deducted each pay period.

- 1** Total number of federal allowances claimed on federal Form W-4 ..... **1** \_\_\_\_\_
- 2** Total number of Minnesota allowances (*line 2 cannot be more than line 1*) ..... **2** \_\_\_\_\_
- 3** Additional Minnesota withholding you want deducted each pay period ..... **3** \$ \_\_\_\_\_

**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 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.

|                             |                  |                                   |                         |
|-----------------------------|------------------|-----------------------------------|-------------------------|
| <b>Employer Information</b> | Name of employer | Federal employer ID number (FEIN) | Minnesota tax ID number |
|                             | Address          | City                              | State ZIP code          |

**Questions?** Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us). Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us).  
Phone: 651-282-9999 or 1-800-657-3594.

## Form W-4MN Instructions

If you are claiming the same number of Minnesota allowances as federal and the number claimed is 10 or less, there is no need for you to complete this form.

### Employee Instructions

#### When to Complete

After you determine the number of federal withholding allowances to claim on federal Form W-4, you must determine the number of Minnesota withholding allowances to claim.

If you claim the same number of Minnesota allowances as federal and the number claimed is 10 or less, you do not need to complete Form W-4MN. Your employer will use the same number as on your federal Form W-4 to determine the amount of Minnesota income tax to withhold.

You must complete Form W-4MN and provide it to your employer, if you:

- choose to claim fewer Minnesota allowances than for federal purposes (Minnesota allowances cannot exceed the number of federal allowances);
- claim more than 10 Minnesota allowances (*Note:* Your employer is required to provide copies of your completed Form W-4MN to the department);
- request additional Minnesota withholding be deducted each pay period; or
- claim to be exempt from Minnesota income tax withholding and you reasonably expect your wages to exceed \$200 per week (*see Section 2 instructions*).

Consider completing a new Form W-4MN whenever your personal or financial situation changes. If you have not had sufficient income tax withheld from your wages, interest and/or penalty charges may be assessed when you file your individual income tax return.

*Note:* An employee who submits a false Form W-4MN may be subject to a \$500 penalty.

#### Section 1 — Minnesota Allowances

Do not claim more than the correct number of allowances. If you claim every allowance to which you are entitled and you still expect to owe more income tax for the year than will be withheld, you may:

- increase your withholding by claiming fewer allowances; or
- enter into an agreement with your employer to have additional amounts withheld (*see line 3 instructions*).

**Line 3.** If you claim no Minnesota allowances on line 2, and you still expect to have a balance due on your tax return for the year, you may ask your employer to withhold an additional amount of tax each pay period. If your employer agrees, enter the additional amount you want withheld from each paycheck on line 3.

#### Section 2 — Minnesota Exemption

If you are exempt from Minnesota withholding, your employer will not withhold Minnesota income tax from your pay. To claim exemption, you must meet one of the following requirements:

- You meet the federal requirements; you claim exempt from federal withholding on Form W-4 and you also want to claim exempt from Minnesota withholding; you had no Minnesota income tax liability in the prior year; you received a full refund of Minnesota tax withheld; and you expect to have no Minnesota income tax liability for the current year. OR
- You qualify as exempt from Minnesota withholding under the Soldiers and Sailors Civil Relief Act. To qualify, you must be the spouse of a military member assigned to duty in Minnesota, be domiciled in another state and be present in Minnesota solely to be with your active duty military member spouse. OR

- You are a member of an American Indian tribe living and working on the reservation of which you are an enrolled member.

If you claim exempt and your wages are expected to exceed \$200 per week, your employer is required to furnish a copy of Form W-4MN to the department.

*Note:* If another person can claim you as a dependent on his or her federal tax return, you cannot claim exempt from Minnesota withholding if your annual income exceeds \$950 and includes more than \$300 of unearned income.

**If you claim exempt** from Minnesota withholding, provide your employer with a new Form W-4MN by Feb. 15 of each year.

#### Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service and to other states that guarantee the same privacy. Your name, address and Social Security number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call you if we have a question.

# Form W-4MN Instructions

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## Employer Instructions

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All new employees must complete federal Form W-4 when they first begin work for you. If the employee claims the same number of Minnesota allowances as federal, does not request additional Minnesota withholding be deducted or claims exempt from Minnesota withholding, there is no need for the employee to complete Form W-4MN. When determining Minnesota withholding, use the same number of allowances the employee listed on Form W-4.

If the employee does not give you a completed Form W-4 or Form W-4MN before the first wage payment, withhold Minnesota tax as if the employee is single with zero withholding allowances. You are not required to verify the number of allowances claimed by each employee.

You should honor each Form W-4MN you receive unless we notify you otherwise or if the employee claims more Minnesota than federal allowances. If the employee claims more Minnesota than federal allowances, use the number of federal allowances to determine the Minnesota withholding (*see Section 1*).

For more information, see *When to Complete* under *Employee Instructions*. Keep all forms in your records.

**If your employee claims exempt** from Minnesota withholding, they must provide you with a new Form W-4MN by Feb. 15 of each year. Exempt forms received during the year must be submitted to the department within 30 days of receipt from the employee.

### When to Send Copies

You must send copies of Form W-4MN to the department if the employee:

- claims more than 10 Minnesota withholding allowances; or
- claims to be exempt from Minnesota withholding and you reasonably expect the employee's wages to exceed \$200 per week (*Exception*: If the employee is a resident of a reciprocity state and has completed Form MWR); or
- you believe the employee is not entitled to the number of allowances claimed.

If the employee is only asking to have additional Minnesota withholding to be deducted, there is no need to submit the Form W-4MN to the department.

A \$50 penalty may be assessed for each required Form W-4MN not filed with the department.

### Invalid Forms W-4MN

The following situations make the Form W-4MN invalid:

- any unauthorized change or addition to the form, including any change to the language certifying the form is correct;
- if, by the date an employee gives it to you, he or she indicates in any way the form is false;
- the form is incomplete or lacks the necessary signatures;
- both Section 1 AND Section 2 were completed;
- the employer information is incomplete.

If you receive an invalid form, do not use it to figure Minnesota income tax withholding. Tell the employee it is invalid and they must complete and submit a new one. If the employee does not give you a valid one, withhold taxes as if the employee was single and claiming zero withholding allowances. However, if you have an earlier Form W-4MN for this worker that is valid, withhold as you did before.

## Information and Assistance

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

Phone: 651-282 9999 or 1-800-657-3594.

We'll provide information in other formats upon request to persons with disabilities.