

2018 Minnesota Employee Withholding Allowance/Exemption Certificate

Employees

You must complete and give this form to your employer if you do any of the following:

- Claim fewer Minnesota withholding allowances than your federal allowances
- Claim more than 10 Minnesota withholding allowances
- Want additional Minnesota tax withheld from your pay each pay period
- Claim to be exempt from federal withholding or claim to be exempt from Minnesota withholding

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

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

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.

- Total number of federal allowances claimed on federal Form W-4 **1** _____
- Total number of Minnesota allowances (*line 2 cannot be more than line 1*) **2** _____
- 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 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 Title 10, 1401 through 1414, 1447 through 1455, and 12733 and claim exempt from Minnesota withholding on this retirement pay.

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
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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

Form W-4MN Instructions

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

Employee Instructions

Should I complete Form W-4MN?

Complete Form W-4MN and provide it to your employer, if you do any of the following:

- Claim fewer Minnesota allowances than federal allowances (You may not claim more Minnesota allowances than federal allowances)
- Claim more than 10 Minnesota allowances
- Request additional Minnesota withholding be deducted each pay period
- Claim to be exempt from Minnesota income tax withholding (see *Section 2 instructions*)

Before you complete Form W-4MN, determine the number of federal withholding allowances you are claiming on federal Form W-4. Then, determine the number of your Minnesota withholding allowances.

Consider completing a new Form W-4MN if 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.

Your employer may be required to submit copies of your Form W-4MN to the department.

Note: You may be subject to a \$500 penalty if you submit a false Form W-4MN.

Section 1 — Minnesota Allowances

Claim the correct number of allowances. If you expect to owe more income tax for the year than will be withheld:

- claim fewer allowances
- request additional Minnesota taxes to be withheld from your wages (complete line 3)

Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from withholding. 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; 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.
- You are the spouse of a military member assigned to duty in Minnesota, you and your spouse are domiciled in another state (the same state as one another) and are present in Minnesota solely to be with your active duty military member spouse.
- You are a member of an American Indian tribe living and working on the reservation of which you are an enrolled member.
- Your wages are for Minnesota National Guard (MNG) pay or for active duty U.S. military pay. MNG and active duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if taxable federally. For additional information, see Income Tax Fact Sheet 5, *Military Personnel*.
- You receive a military pension or other military retirement pay calculated under Title 10, 1401 through 1414, 1447 through 1455, and 12733. If you receive this income, you may claim exempt from Minnesota withholding on this income even if taxable federally.

Note: In order to avoid owing tax at the end of the year, you may not want to claim exempt if you (and/or your spouse when filing a joint return) expect to have other forms of income subject to Minnesota tax.

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

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.

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.

Employer instructions are on the next page.