

# Montana Annual W-2 1099 Withholding Tax Reconciliation

MONTANA  
MW-3  
Rev 03 17



File and pay online.

TransAction Portal | <https://tap.dor.mt.gov>

## General Information

The tax year is no longer printed on Form MW-3. You can use this form beginning in 2016 (and following years). **Important:** Enter the tax year that you are filing in the box at the top of the form.

**Important!** Do not truncate identification numbers on W-2s and 1099s. Provide all the numbers of the ID.

**This:** 555-55-5555; **Not this:** XXX-XX-5555

- We can only accept the Montana MW-3, not the federal W-3.
- All W-2s **with or without** withholding and all 1099s **with** Montana withholding must be submitted with the MW-3.
- Do not submit 1099s **without** withholding with this form.
- Employers who are in a *Not Required* pay frequency still need to submit an MW-3 and W-2s, even if Montana income taxes have not been withheld from their employees' wages.
- The due date for the MW-3, W-2s and 1099s is January 31 (both electronic and paper filing).
- You cannot use this form solely to change your address. To change your address, log into TransAction Portal (TAP) or write to us.
- If this return reflects adjustments to and replaces the original return, mark the *amended* box. You must also provide corresponding W-2Cs.
- If you would like to close your account, mark the *account closed* box and enter closed date. You cannot use this form solely to close your account. You must write to us to request that we close your account.

## Line by Line Instructions

- Line 1** Enter the total number of W-2s with or without Montana wage withholding submitted to support the MW-3 reconciliation. Mark the appropriate box for the filing method you are using for the W-2s.
- Line 2** Enter the total number of 1099s with Montana withholding submitted to support the MW-3. Mark the appropriate box for the filing method you are using for the 1099s.
- Line 3** Enter the total Montana income paid.
- Line 4** Enter the total Montana withholding tax withheld per W-2s and 1099s.
- Line 5** Enter the total amount of Montana withholding tax paid to the Department of Revenue.
- Line 6** Enter the difference between line 4 and line 5 (4 minus 5). If the difference is negative, use a minus sign.

**Important!** All payment records must be recorded on the Department of Revenue form. We do not accept other paper formats.

**Column A** Deposit period end date is based on your filing frequency.

Accelerated filers: Deposit period is the same as reported on your vouchers.

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.

Not Required filers: Have no withholding requirement. However, you must file the MW-3 and W-2s.

**Column B** Enter the date payment was made to the Department of Revenue.

**Column C** Enter the total Montana tax withheld for each deposit period end date. The total of this column should match the amount on line 4.

**Column D** Enter the total Montana tax paid for each deposit period end date. The total of this column should match the amount on line 5.

**Column E** Enter any difference between columns C and D (column C minus column D). The total of this column should match the amount on line 6. If the difference is negative, use a minus sign.

**Note:** We will refund credit amounts unless you write us to request otherwise.

**Sign up to access your Montana tax information, file your MW-3, pay your tax, and much more at TransAction Portal (TAP)** <https://tap.dor.mt.gov>. For more information about online services, as well as electronic filing of W-2s and 1099s, visit [revenue.mt.gov](http://revenue.mt.gov).

If you choose not to file electronically, send the MW-3, W-2s, 1099s and applicable payment to:

Montana Department of Revenue  
PO Box 5835  
Helena, MT 59604-5835

**Questions?** Call us at (406) 444-6900.







