

Income Tax Withholding Instructions

Both forms are required to be filled out.

Complete Form W-4 Employee's Withholding Certificate so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax or visit <https://www.irs.gov/individuals/tax-withholding-estimator>

Form W-4 MN, Minnesota Allowances Worksheet Complete - Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages. If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1. Please see page 2-4 of Form W-4MN for additional information.

Please complete the form as follows. Name, Social Security Number, Address, Marital Status, Signature and Date, as well as the arrowed item below are all required fields.

Form W-4 Employee's Withholding Certificate
OMB No. 1545-0074
2022

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
Your withholding is subject to review by the IRS.

Step 1: Enter Personal Information

(a) First name and middle initial: _____ Last name: _____ Social security number: _____
Address: _____
City or town, state, and ZIP code: _____
 Single or Married filing separately
 Married filing jointly or Qualifying widowed
 Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual)

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.
Do only one of the following:
(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4), or
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

Step 3: Claim Dependents

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):
Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____
Multiply the number of other dependents by \$500 ▶ \$ _____
Add the amounts above and enter the total here 3 \$ _____

Step 4 (optional): Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income 4(a) \$ _____
(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here 4(b) \$ _____
(c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$ _____

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.
Employee's signature (This form is not valid unless you sign it.) _____ Date: _____

Employers Only: Employer's name and address: _____ First date of employment: _____ Employer identification number (EIN): _____

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 102202 Form W-4 (2022)



DEPARTMENT OF REVENUE
2022 W-4MN, Minnesota Withholding Allowance/Exemption Certificate

Employees
Complete Form W-4MN so that your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes.

First Name and Last Name: _____ Social Security Number: _____
Permanent Address: _____
City: _____ State: _____ ZIP Code: _____
Marital Status (Check one):
 Single, Married, but legally separated, or spouse is a nonresident alien
 Married
 Married, but withheld at higher Single rate

Complete Section 1 OR Section 2, then sign the bottom and give the completed form to your employer.

Section 1 — Determining Minnesota Allowances

A Enter "1" if no one else can claim you as a dependent A _____
B Enter "1" if any of the following apply: B _____
• You are single and have only one job
• You are married, have only one job, and your spouse does not work
• Your wages from a second job or your spouse's wages are \$1500 or less
C Enter "1" if you are married. Or choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.) C _____
D Enter the number of dependents (other than your spouse or yourself) D _____
E Enter "1" if you will use the filing status Head of Household (see instructions) E _____
F Add steps A through E. If you plan to itemize deductions on your 2022 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. F _____

1 Minnesota Allowances. Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet 1 _____
2 Additional Minnesota withholding you want deducted for each pay period (see instructions) 2 \$ _____

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 why you believe you are exempt:

A I meet the requirements and claim exempt from both federal and Minnesota income tax withholding
 B 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
• I expect to have no Minnesota income tax liability this year
 C All of these apply:
• My spouse is a military service member assigned to a military location in Minnesota
• My domicile (legal residence) is in another state
 D I am in Minnesota solely to be with my spouse. My state of domicile is _____
Enter the reservation name: _____
 E 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
 F I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733, and I 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 Form W-4MN.

Employee's Signature: _____ Date: _____ Daytime Phone Number: _____

Employers: Give the completed form to your employer.

Employers
See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. (Incomplete forms are considered invalid.) We may assess a \$50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer: _____ Minnesota Tax ID Number: _____ Federal Employer ID Number (FEIN): _____
Address: _____ City: _____ State: _____ ZIP Code: _____

