DEPARTMENT OF REVENUE

* 2 6 2 4 6 1 *

# 2026 W-4MN, Minnesota Employee Withholding Certificate

## Employees

Complete Form W-4MN so 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. If no Form W-4MN is in effect, the number of withholding allowances claimed will be zero.

| First Name and Initial | Last Name | Social Security Number |
|---|---|---|
| | | |
| **Permanent Address** | | **Marital Status** *(Check one):* |
| | | ☒ Single; Married, but legally separated; or Spouse is a nonresident alien |
| **City** | **State** **ZIP Code** | ☐ Married |
| | | ☐ Married, but withhold 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** 0

**B** Enter "1" if any of the following apply: ..... **B** 0

- 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 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 you will claim on your tax return. ..... **D** _____

**E** Enter "1" if you will use the filing status Head of Household *(see instructions)*..... **E** 0

**F** Add steps A through E. If you plan to itemize deductions on your 2026 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. .... **F** 0

**1 Minnesota Allowances.** Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet ..... **1** 0

→ **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.
- I am in Minnesota solely to be with my spouse. My state of domicile is _____.

☐ **D** I am an American Indian that resides and works on a reservation for which I am enrolled *(see instructions)*.
Enter the reservation name: _____
Enter your Certificate of Degree of Indian Blood (CDIB)/Enrollment number: _____

☐ **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 |
|---|---|---|
| | | |

**Employees:** 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 |
|---|---|---|---|
| | | | |