

2022 W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

Pension or Annuity Recipients

Complete Form W-4MNP so the financial institution making these distributions can withhold the correct Minnesota income tax from income. Consider completing a new Form W-4MNP each year or when your personal or financial situation changes. If you do not want income tax withheld from your distributions see Section 2.

First Name and Initial	Last Name	Social Security Number
Permanent Address		Claim or Identification Number (if any) of your Pension or Annuity Contract
City	State	ZIP Code
Marital Status: <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		

Complete Section 1 OR Section 2 (on page 2), then sign the bottom of page 1 and give the completed form to your financial institution.

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. You may 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) you will claim on your tax return. **D** _____
- E** Enter "1" if you will use the filing status Head of Household *(see instructions)*. **E** _____
- F Total number of allowances claimed.** 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** _____

Section 2 — Election to Not Withhold Minnesota Income Tax

Complete Section 2 if you receive a pension or annuity and choose not to have any tax withheld from any distributions.

Minnesota Allowances and Additional Withholding

- 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 pension or annuity payment *(see instructions)* . **2** _____

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.

Pension or Annuity Recipient Signature	Date	Daytime Phone Number
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Pension or Annuity Recipient: Give the completed form to your pension or annuity plan administrator.

Payors (Pension or Annuity)

See the 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 Payor	Minnesota Tax ID Number	Federal Employer ID Number (FEIN)
Address	City	State
		ZIP Code



Form W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

Complete this form to calculate the amount of Minnesota income tax to be withheld from your payments.

When should I complete Form W-4MNP?

Complete Form W-4MNP if you receive distributions from an annuity or pension.

Note: The Minnesota Department of Revenue may receive a copy of your Form W-4MNP. You may be subject to a \$500 penalty if you provide a false Form W-4MNP.

You must enter your Social Security Number for this Form W-4MNP to be valid.

Complete a Form W-4MNP if you receive distributions from an annuity or pension.

What if I have completed federal Form W-4P?

If you completed a 2022 Form W-4P, you must complete Form W-4MNP to determine your Minnesota withholding allowances.

What if I choose to not have Minnesota income tax withheld?

If you choose to not have Minnesota income tax withheld, complete only Section 2 of Form W-4MNP and sign the form to validate it.

Section 1 — 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. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself, your dependents, and other qualifying individuals. Enter "1" on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other nonwage income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

Itemized Deductions and Additional Income Worksheet

- 1 Enter an estimate of your 2022 Minnesota itemized deductions. For 2022, you may have to reduce your itemized deductions if your income is over **\$199,850 (\$99,925 for Married Filing Separately)**.
- 2 Enter one of the following based on your filing status:
 - a. **\$25,050 if Married Filing Jointly**
 - b. **\$18,800 if Head of Household**
 - c. **\$12,525 if Single or Married Filing Separately**
- 3 Subtract step 2 from step 1. If zero or less, enter 0
- 4 Enter an estimate of your 2022 additional standard deduction (from page 11 of the Form M1 instructions).
- 5 Add steps 3 and 4
- 6 Enter an estimate of your 2022 taxable nonwage income
- 7 Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.
- 8 Divide the amount on step 7 by **\$4,350**. If a negative amount, enter in parentheses. Do not include fractions
- 9 Enter the number on step F of Section 1 on page 1
- 10 Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

Section 2 — Election to Not Withhold Minnesota Income Tax

Your payor will not withhold Minnesota taxes from your pay if you choose to not withhold Minnesota income tax.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2.

Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted each pension or annuity payment, enter the amount on line 2. Do not enter a percentage of the payment you want to be deducted.

Use of Information

All information on Form W-4MNP is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service, to other states that guarantee the same privacy, and by court order. 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 if we have a question.

Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Form W-4MNP Payor Instructions

Form W-4MNP Requirement

Federal Form W-4P will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2022 Form W-4P will need to complete 2022 Form W-4MNP to determine the appropriate amount of Minnesota withholding.

When does a payee complete Form W-4MNP?

Pension or annuity recipients complete Form W-4MNP when begin receiving distributions or their personal or financial situation changes.

How should I determine Minnesota withholding for an payee that does not complete Form W-4MNP?

If a payee does not complete Form W-4MNP and they have a federal Form W-4P (from 2019 or prior years) on file, use the allowances on their federal Form W-4P. Otherwise, withhold Minnesota tax as if the payee is single with zero withholding allowances.

When do I need to submit copies of a Form W-4MNP to the department?

You must send copies of Form W-4MNP to us if the pension or annuity recipient claims more than 10 Minnesota withholding allowances.

We may assess a \$50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

What is an invalid Form W-4MNP?

A Form W-4MNP is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The payee indicates in any way the form is false by the date they provide you with the form
- The form is incomplete or lacks the necessary signatures
- Both Section 1 and Section 2 were completed
- The payor information is incomplete

What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the pension or annuity recipient complete and submit a new Form W-4MNP. If the pension or annuity recipient does not give you a valid form, and you have an earlier Form W-4MNP from them, use the earlier form to calculate their withholding.

If a valid Form W-4MNP is not completed by the pension or annuity recipient, withhold taxes as if the payee is single and claiming zero withholding allowances.