

State Tax Withholding Forms

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Below are the form name, link, and instructions for the income tax withholding certificate (form) for each U.S. state, the District of Columbia, and Puerto Rico.

For state tax withholding questions, contact Statewide Payroll & Benefit Accounting at ua-payroll@alaska.edu.

"No State Tax Withholding" - the state **does not** have a state income tax, so no withholding form is required.

"No State Form" - the state **does** withhold income tax, but does not have a state form. Use the federal Form W-4 per the instructions in the "Acceptable Substitute?" column.

<u>State</u>	<u>Abbreviation</u>	<u>Form Name & Link</u>	<u>Federal Form W-4 Acceptable Substitute?</u>	<u>If No State Withholding Certificate is Submitted:</u>
Alabama	AL	A-4 http://revenue.alabama.gov/withholding/FA4(3_14).pdf	No	Withhold as if single with zero allowances
Alaska	AK	No State Income Tax Withholding	N/A	N/A
Arizona	AZ	A-4 https://www.azdor.gov/Portals/0/ADOR-forms/TY2015/10100/10121_f.pdf	No	Withhold 2.7% of gross taxable wages
Arkansas	AR	AR4EC http://www.dfa.arkansas.gov/offices/incomeTax/withholding/Documents/AR4EC.pdf	Yes - State form should be filed if number of allowances and/or additional dollar amount to be withheld for state purposes will be different than on the federal Form W-4.	Follow federal Form W-4
California	CA	DE 4 http://www.edd.ca.gov/pdf_pub_ctr/de4.pdf	Yes - State form should be filed if number of allowances and/or additional dollar amount to be withheld for state purposes will be different than on the federal Form W-4.	Follow federal Form W-4
Colorado	CO	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Use same exemptions for Colorado withholding as claimed on federal Form W-4.	Withhold as if single with zero allowances
Connecticut	CT	CT-W4 http://www.ct.gov/drs/lib/drs/forms/2015withholding/ct-w4_revised_20150806.pdf	No	Withhold at highest marginal rate of 6.7% without allowance for exemption
Delaware	DE	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - If state and federal deductions and credits differ, employee should file federal Form W-4, and indicate on it "For State of Delaware Purposes" across the top in prominent letters.	Withhold as if single with zero allowances
District of Columbia	DC	D-4 http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2015_D-4_REV_05202015_Final_FILL-IN.pdf	No	Withhold as if single with zero allowances

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Florida	FL	No State Income Tax Withholding	N/A	N/A
Georgia	GA	G-4 https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD_Employees_Withholding_Allowance_Certificate_G-4.pdf	Yes	Follow federal Form W-4
Hawaii	HI	HW-4 http://files.hawaii.gov/tax/forms/2014/hw4.pdf	No	Withhold as if single with zero allowances
Idaho	ID	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Employee can request additional withholding by claiming fewer dependents for state purposes; this information should be added to the bottom of federal Form W-4 by the employee. Employee CANNOT request less Idaho income tax be withheld by listing more dependents.	Withhold as if single with zero allowances
Illinois	IL	IL-W-4 http://tax.illinois.gov/taxforms/Withholding/IL-W-4.pdf	No	Withhold as if single with zero allowances
Indiana	IN	WH-4 https://forms.in.gov/Download.aspx?id=2702	No	Withhold as if single with zero allowances
Iowa	IA	IA W-4 https://tax.iowa.gov/sites/files/idr/forms1/IA_W-4_(44019)15-1.pdf	No	Contact employee to find out the amount of allowances claimed.
Kansas	KS	K-4 http://www.ksrevenue.org/pdf/k-4.pdf	If hired before 1/1/2008 with a federal Form W-4 on file, Form K-4 is not required. Any adjustments to withholding will require Form K-4. If hired after 1/1/2008, federal Form W-4 is not an acceptable substitute.	If hired before 1/1/2008, follow federal form W-4. If hired after 1/1/2008, withhold as if single with zero allowances.
Kentucky	KY	K-4 http://revenue.ky.gov/NR/rdonlyres/690434A9-D933-4F06-8228-6C70D441A8E0/0/42A8041113.pdf	No	Withhold as if single with zero allowances
Louisiana	LA	R-1300 (L-4) http://revenue.louisiana.gov/TaxForms/1300(4_11)F.pdf	No	Withhold as if single with zero allowances
Maine	ME	W-4ME http://www.maine.gov/revenue/forms/with/2015/Form_W-4ME.pdf	No	Withhold as if single with zero allowances

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Maryland	MD	MW507 http://forms.marylandtaxes.com/15_forms/MW507.pdf	No	Withhold as if employee had claimed one withholding exemption.
Massachusetts	MA	M-4 http://www.mass.gov/dor/docs/dor/forms/wage-rpt/pdfs/m-4.pdf	Yes - If the same number of state and federal exemptions are claimed, employee should complete federal Form W-4 only.	Follow federal Form W-4
Michigan	MI	MI-W4 https://www.michigan.gov/documents/mw4f_76761_7.pdf	No	Withhold as if single with zero allowances
Minnesota	MN	W-4MN http://www.revenue.state.mn.us/Forms_and_Instructions/w-4mn.pdf	Yes - State form should be filed if employee claims fewer Minnesota withholding allowances than on federal Form W-4, requests additional Minnesota withholding be deducted each pay period, claims more than 10 Minnesota withholding allowances, or claims to be exempt from Minnesota withholding.	Withhold as if single with zero allowances
Mississippi	MS	89-350 https://www.dor.ms.gov/docs/WH_89350148.pdf	No	Withhold as if single with zero allowances
Missouri	MO	MO W-4 http://dor.mo.gov/forms/MO-W-4.pdf	No	Withhold as if single with zero allowances
Montana	MT	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Employee may elect a different number of allowances for federal and state purposes.	Withhold as if single with zero allowances
Nebraska	NE	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - The same marital status and number of withholding allowances claimed for federal purposes must be used for state purposes. Employee may complete a written statement requesting an additional amount of state withholding.	Withhold as if single with zero allowances
Nevada	NV	No State Income Tax Withholding	N/A	N/A
New Hampshire	NH	No State Income Tax Withholding	N/A	N/A

<u>State</u>	<u>Abbreviation</u>	<u>Form Name & Link</u>	<u>Federal Form W-4 Acceptable Substitute?</u>	<u>If No State Withholding Certificate is Submitted:</u>
New Jersey	NJ	NJ-W4 http://www.nj.gov/treasury/taxation/pdf/current/njw4.pdf	Yes - State form should be filed if number of allowances and/or additional dollar amount to be withheld for state purposes will be different than on the federal Form W-4.	Follow federal Form W-4
New Mexico	NM	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Employee may choose a different number of allowances for state withholding than for federal withholding. Employee should complete a second Form W-4, writing "For New Mexico State Withholding Only" across the top of the form.	Withhold as if single with zero allowances
New York	NY	IT-2104 http://www.tax.ny.gov/pdf/current_forms/it/it2104_fill_in.pdf	Yes - State form should be filed if number of allowances and/or additional dollar amount to be withheld for state purposes will be different than on the federal Form W-4.	Follow federal Form W-4
North Carolina	NC	NC-4 http://www.dor.state.nc.us/downloads/nc4.pdf	No	Withhold as if single with zero allowances
North Dakota	ND	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Employee may request additional state withholding.	Withhold as if single with zero allowances
Ohio	OH	IT 4 http://www.tax.ohio.gov/portals/0/forms/employer_withholding/Generic/WTH_IT4_FL.pdf	No	Withhold as if single with zero allowances
Oklahoma	OK	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Employee may claim special or additional allowances for state purposes.	Withhold as if single with zero allowances
Oregon	OR	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - Employee may adjust state withholding by completing a second Form W-4 and writing "For Oregon Only" across the top of it.	Withhold as if single with zero allowances
Pennsylvania	PA	No State Form N/A	No - Pennsylvania does not permit any withholding allowances. State tax is based on a flat tax rate in the state's current tax table (3.07% for 2016).	N/A
Puerto Rico	PR	499 R-4.1 (English version) http://www.hacienda.gobierno.pr/sites/default/files/documentos/499_r-4.1.pdf	No	Withhold as if single with zero allowances

<u>State</u>	<u>Abbreviation</u>	<u>Form Name & Link</u>	<u>Federal Form W-4 Acceptable Substitute?</u>	<u>If No State Withholding Certificate is Submitted:</u>
Rhode Island	RI	RI W-4 http://www.tax.ri.gov/forms/2015/Withholding/RI W-4 2015.pdf	Yes - State form should be filed if the number of Rhode Island exemptions will be different from those on the federal Form W-4, or the employee wants additional Rhode Island tax to be withheld.	Withhold as if single with zero allowances
South Carolina	SC	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - If employee claims a different number of exemptions for state purposes, file a separate federal Form W-4 for state purposes and indicate "For State Purposes Only" across the top of the form. An employee is not allowed to claim a greater number of exemptions for state purposes than for federal purposes.	Withhold as if single with zero allowances
South Dakota	SD	No State Income Tax Withholding	N/A	N/A
Tennessee	TN	No State Income Tax Withholding	N/A	N/A
Texas	TX	No State Income Tax Withholding	N/A	N/A
Utah	UT	No State Form http://www.irs.gov/pub/irs-pdf/fw4.pdf	Yes - withhold amounts based on federal Form W-4	Withhold as if single with zero allowances
Vermont	VT	W-4VT http://wbsonline.com/Files/Downloads/vermontw-4vt.pdf	Yes - Must complete state form if: (1) required by employer, or (2) state withholding is based on information different from the federal Form W-4.	Follow federal Form W-4 for state withholding purposes. If additional amount of withholding is shown on federal form, 24% of this amount should be withheld as additional Vermont withholding.
Virginia	VA	VA-4 http://www.tax.virginia.gov/sites/tax.virginia.gov/files/taxforms/withholding-tax/any/va-4-any.pdf	No	Withhold as if single with zero allowances
Washington	WA	No State Income Tax Withholding	N/A	N/A
West Virginia	WV	WV/IT-104 http://www.state.wv.us/taxrev/forms/2009/it104.pdf	Yes - State form must be filed if employee claims a different number of West Virginia withholding+D34 exemptions, and/or requests an additional dollar amount to be withheld for state purposes.	Follow federal Form W-4.

<u>State</u>	<u>Abbreviation</u>	<u>Form Name & Link</u>	<u>Federal Form W-4 Acceptable Substitute?</u>	<u>If No State Withholding Certificate is Submitted:</u>
Wisconsin	WI	WT-4 https://www.revenue.wi.gov/forms/with/w-204f.pdf	Yes - State form should be filed if number of allowances and/or additional dollar amount to be withheld for state purposes will be different than on the federal Form W-4.	Follow federal Form W-4.
Wyoming	WY	No State Income Tax Withholding	N/A	N/A