

State Tax Withholding Forms

More than 40 states derive revenue through state income tax and require withholding from wages to collect it. Only Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming have no state income tax. Many of the states that tax an employee’s income allow the use of the employee’s federal W-4 to calculate state income tax withholding. However, others require that a withholding allowance certificate unique to that state be completed and submitted to the employer.

Due to the recent release of the 2020 federal W-4 form, some states are still determining whether they will accept the federal W-4 form or will require an additional form unique to their state. In addition, some states that require a state form are still developing the 2020 version of their form and have not released it yet. The following list of states with an income tax and the form they require is accurate as of 12/27/2019.

Please note that this material is for informational purposes only and does not constitute tax, legal or accounting advice. We recommend that you consult your tax attorney for advice on how best to handle state withholding requirements.

State	State Withholding Form
Alabama	https://revenue.alabama.gov/wp-content/uploads/2017/05/A4_201403.pdf
Arizona	https://gao.az.gov/sites/default/files/APG_V_C_a_A-4.pdf
Arkansas	https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/AR4EC.pdf
California	https://www.edd.ca.gov/pdf_pub_ctr/de4.pdf
Colorado	N/A. Use federal W-4 form
Connecticut	https://portal.ct.gov/-/media/DRS/Forms/2019/Withholding/2019-CT-W4.pdf?la=en
Delaware	State form not yet published. Use federal W-4 form
District of Columbia	https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2012_d-4_pdf.pdf
Georgia	https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD/Form/TSD_Employees_Withholding_Allowance_Certificate_G-4.pdf
Hawaii	http://files.hawaii.gov/tax/forms/2018/hw4.pdf
Idaho	https://tax.idaho.gov/forms/EFO00307_12-11-2019.pdf
Illinois	https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-w-4.pdf
Indiana	https://forms.in.gov/Download.aspx?id=2702
Iowa	https://tax.iowa.gov/sites/default/files/2019-12/2020IAW-4%2844019%29.pdf
Kansas	https://www.ksrevenue.org/pdf/k-4.pdf
Kentucky	https://revenue.ky.gov/Forms/42A8041113.pdf
Louisiana	http://revenue.louisiana.gov/TaxForms/1300(4_11)F.pdf
Maine	https://www.maine.gov/revenue/forms/with/2014/14_w4me.pdf
Maryland	https://www.marylandtaxes.gov/forms/20_forms/mw507.pdf

Massachusetts	https://www.mass.gov/doc/form-m-4-massachusetts-employees-withholding-exemption-certificate/download
Michigan	https://www.michigan.gov/documents/taxes/MI-W4_370050_7.pdf
Minnesota	https://www.revenue.state.mn.us/sites/default/files/2019-12/w-4mn.pdf
Mississippi	https://www.dor.ms.gov/Forms/89350158.pdf
Missouri	https://dor.mo.gov/forms/MO%20W-4.pdf
Montana	https://app.mt.gov/myrevenue/Endpoint/DownloadPdf?yearId=871
Nebraska	https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_w4.pdf
New Jersey	https://www.state.nj.us/treasury/taxation/pdf/current/njw4.pdf
New Mexico	N/A. Use federal W-4 form
New York	https://www.tax.ny.gov/pdf/current_forms/it/it2104_fill_in.pdf
North Carolina	https://files.nc.gov/ncdor/documents/files/NC-4_Web.pdf
North Dakota	N/A. Use federal W-4 form
Ohio	https://www.tax.ohio.gov/portals/0/forms/employer_withholding/generic/wth_it4.pdf
Oklahoma	https://www.ok.gov/tax/documents/OK-W-4.pdf
Oregon	https://www.oregon.gov/DOR/forms/FormsPubs/form-or-W-4_101-402_2020.pdf
Pennsylvania	No state form because employees are withheld at a flat income tax rate
Puerto Rico	http://www.hacienda.gobierno.pr/downloads/pdf/formularios/499%20r-4.1.pdf
Rhode Island	http://www.tax.ri.gov/forms/2014/Withholding/RI%20W-4%202014.pdf
South Carolina	N/A. Use federal W-4 form
Utah	N/A. Use federal W-4 form
Vermont	https://tax.vermont.gov/sites/tax/files/documents/W-4VT.pdf
Virginia	https://www.tax.virginia.gov/sites/default/files/taxforms/withholding/any/va-4-any.pdf
West Virginia	http://tax.wv.gov/Documents/TaxForms/it104.pdf
Wisconsin	https://www.revenue.wi.gov/TaxForms2017through2019/w-204f.pdf

