

## 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.

The following list of states with an income tax and the form they require is accurate as of 02/09/2022.

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	<a href="https://revenue.alabama.gov/wp-content/uploads/2017/05/A4_201403.pdf">https://revenue.alabama.gov/wp-content/uploads/2017/05/A4_201403.pdf</a>
Arizona	<a href="https://azdor.gov/file/12159/">https://azdor.gov/file/12159/</a>
Arkansas	<a href="https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/AR4EC.pdf">https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/AR4EC.pdf</a>
California	<a href="https://www.edd.ca.gov/pdf_pub_ctr/de4.pdf">https://www.edd.ca.gov/pdf_pub_ctr/de4.pdf</a>
Colorado	<a href="https://tax.colorado.gov/sites/tax/files/documents/DR0004_2021.pdf">https://tax.colorado.gov/sites/tax/files/documents/DR0004_2021.pdf</a>
Connecticut	<a href="https://portal.ct.gov/-/media/DRS/Forms/2022/WTH/CT-W4_1221.pdf">https://portal.ct.gov/-/media/DRS/Forms/2022/WTH/CT-W4_1221.pdf</a>
Delaware	<a href="https://revenuefiles.delaware.gov/2019/DE-W4.pdf">https://revenuefiles.delaware.gov/2019/DE-W4.pdf</a>
District of Columbia	<a href="https://www.justice.gov/crt/page/file/1335666/download">https://www.justice.gov/crt/page/file/1335666/download</a>
Georgia	<a href="https://dor.georgia.gov/document/form/tsdemployeeswithholdingallowancecertificateg-4pdf/download">https://dor.georgia.gov/document/form/tsdemployeeswithholdingallowancecertificateg-4pdf/download</a>
Hawaii	<a href="https://files.hawaii.gov/tax/forms/2021/hw4_i.pdf">https://files.hawaii.gov/tax/forms/2021/hw4_i.pdf</a>
Idaho	<a href="https://tax.idaho.gov/forms/EFO00307_09-15-2021.pdf">https://tax.idaho.gov/forms/EFO00307_09-15-2021.pdf</a>
Illinois	<a href="https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-w-4.pdf">https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-w-4.pdf</a>
Indiana	<a href="https://forms.in.gov/Download.aspx?id=2702">https://forms.in.gov/Download.aspx?id=2702</a>
Iowa	<a href="https://tax.iowa.gov/sites/default/files/2021-12/2022IAW-4%2844019%29.pdf">https://tax.iowa.gov/sites/default/files/2021-12/2022IAW-4%2844019%29.pdf</a>
Kansas	<a href="https://www.ksrevenue.org/pdf/k-4.pdf">https://www.ksrevenue.org/pdf/k-4.pdf</a>
Kentucky	<a href="https://revenue.ky.gov/Forms/42A804%20(K-4)%20(2022)(11-21).pdf">https://revenue.ky.gov/Forms/42A804%20(K-4)%20(2022)(11-21).pdf</a>
Louisiana	<a href="http://revenue.louisiana.gov/TaxForms/1300(4_11)F.pdf">http://revenue.louisiana.gov/TaxForms/1300(4_11)F.pdf</a>
Maine	<a href="https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/22_form_w-4me_ff.pdf">https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/22_form_w-4me_ff.pdf</a>
Maryland	<a href="https://www.marylandtaxes.gov/forms/21_forms/mw507.pdf">https://www.marylandtaxes.gov/forms/21_forms/mw507.pdf</a>
Massachusetts	<a href="https://www.mass.gov/doc/form-m-4-massachusetts-employees-withholding-exemption-certificate/download">https://www.mass.gov/doc/form-m-4-massachusetts-employees-withholding-exemption-certificate/download</a>
Michigan	<a href="https://www.michigan.gov/documents/taxes/MI-W4_370050_7.pdf">https://www.michigan.gov/documents/taxes/MI-W4_370050_7.pdf</a>

Minnesota	<a href="https://www.revenue.state.mn.us/sites/default/files/2022-01/w-4mn.pdf">https://www.revenue.state.mn.us/sites/default/files/2022-01/w-4mn.pdf</a>
Mississippi	<a href="https://www.dor.ms.gov/sites/default/files/Business/89350218.pdf">https://www.dor.ms.gov/sites/default/files/Business/89350218.pdf</a>
Missouri	<a href="https://dor.mo.gov/forms/MO%20W-4.pdf">https://dor.mo.gov/forms/MO%20W-4.pdf</a>
Montana	<a href="https://mtrevenue.gov/mdocs-posts/montana-employees-withholding-allowance-and-exemption-certificate-form-mw-4/?mdocs-file=56168&amp;mdocs-url=false">https://mtrevenue.gov/mdocs-posts/montana-employees-withholding-allowance-and-exemption-certificate-form-mw-4/?mdocs-file=56168&amp;mdocs-url=false</a>
Nebraska	<a href="https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_w4.pdf">https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_w4.pdf</a>
New Jersey	<a href="https://www.state.nj.us/treasury/taxation/pdf/current/njw4.pdf">https://www.state.nj.us/treasury/taxation/pdf/current/njw4.pdf</a>
New Mexico	N/A. Use <a href="#">federal W-4 form</a>
New York	<a href="https://www.tax.ny.gov/pdf/current_forms/it/it2104_fill_in.pdf">https://www.tax.ny.gov/pdf/current_forms/it/it2104_fill_in.pdf</a>
North Carolina	<a href="https://www.ncdor.gov/media/12848/open">https://www.ncdor.gov/media/12848/open</a>
North Dakota	N/A. Use <a href="#">federal W-4 form</a>
Ohio	<a href="https://tax.ohio.gov/static/forms/employer_withholding/generic/wth-it4-combined-fi.pdf">https://tax.ohio.gov/static/forms/employer_withholding/generic/wth-it4-combined-fi.pdf</a>
Oklahoma	<a href="https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/OK-W-4.pdf">https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/OK-W-4.pdf</a>
Oregon	<a href="https://www.oregon.gov/dor/forms/FormsPubs/form-or-W-4_101-402_2022.pdf">https://www.oregon.gov/dor/forms/FormsPubs/form-or-W-4_101-402_2022.pdf</a>
Pennsylvania	No state form because employees are withheld at a flat income tax rate
Puerto Rico	<a href="http://www.hacienda.gobierno.pr/sites/default/files/documentos/499_r-4_1.pdf">http://www.hacienda.gobierno.pr/sites/default/files/documentos/499_r-4_1.pdf</a>
Rhode Island	<a href="https://tax.ri.gov/media/17996/download?language=en">https://tax.ri.gov/media/17996/download?language=en</a>
South Carolina	<a href="https://dor.sc.gov/forms-site/Forms/SCW4_2022.pdf">https://dor.sc.gov/forms-site/Forms/SCW4_2022.pdf</a>
Utah	N/A. Use <a href="#">federal W-4 form</a>
Vermont	<a href="https://tax.vermont.gov/sites/tax/files/documents/W-4VT.pdf">https://tax.vermont.gov/sites/tax/files/documents/W-4VT.pdf</a>
Virginia	<a href="https://www.tax.virginia.gov/sites/default/files/taxforms/withholding/any/va-4-any.pdf">https://www.tax.virginia.gov/sites/default/files/taxforms/withholding/any/va-4-any.pdf</a>
West Virginia	<a href="https://tax.wv.gov/Documents/TaxForms/it104.pdf">https://tax.wv.gov/Documents/TaxForms/it104.pdf</a>
Wisconsin	<a href="https://www.revenue.wi.gov/TaxForms2017through2019/w-204f.pdf">https://www.revenue.wi.gov/TaxForms2017through2019/w-204f.pdf</a>

