

STATE VS. FEDERAL W-4

What is Required?

To ensure accurate withholding, many states now require taxpayers to submit a state-specific W-4 in addition to the federal W-4. If state forms are available, but not required, it is still best practice to collect both state and federal W-4s. The below chart outlines the state-by-state requirements. State requirements change often, so always consult the state's Department of Revenue to confirm requirements.

Last updated: Feb. 19, 2024

State	State Form Number	State Form Name & Revision Date	Which W-4 forms are required?
AL	A4	Employee's Withholding Tax Exemption Certificate (Revised March 2014)	State and Federal
AK	No state income tax	No state income tax withholding	Federal
AZ	A-4	Employee's Arizona Withholding Election (Revised 2024)	State and Federal
AR	AR4EC	State of Arkansas Employee's Withholding Exemption Certificate (Revised Jan. 14, 2020)	State and Federal
CA	DE 4	Employee's Withholding Allowance Certificate (Revised Dec. 2023)	State and Federal
CO	DR 0004	Colorado Employee Withholding Certificate (Revised Nov. 15, 2023)	Federal
CT	CT-W4	Employee's Withholding Certificate (Revised Dec. 2023)	State and Federal
DE	DE-W4	Employee's Withholding Allowance Certificate	Federal
DC	D-4	DC Withholding Allowance Certificate (Revised Oct. 2017)	State and Federal
FL	No state income tax	No state income tax withholding	Federal
GA	G-4	State of Georgia Employee's Withholding Allowance Certificate (Revised Dec. 19, 2023)	State and Federal
HI	HW-4	Employee's Withholding Allowance and Status Certificate (Revised 2022)	State and Federal
ID	ID W-4	Employee's Withholding Allowance Certificate (Revised Dec. 18, 2023)	State and Federal
IL	IL-W-4	Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions (Revised July 2023)	State and Federal
IN	WH-4	Employee's Withholding Exemption and County Status Certificate (Revised Aug. 2023)	State and Federal
IA	IA W-4	Employee Withholding Allowance Certificate (Revised Nov. 28, 2023)	State and Federal
KS	K-4	Kansas Employee's Withholding Allowance Certificate (Revised Nov. 2018)	State and Federal
KY	K-4	Kentucky's Withholding Certificate (Revised Nov. 2023)	State and Federal
LA	R-1300 (L-4)	Employee Withholding Exemption Certificate (Revised April 2011)	State and Federal
ME	W-4ME	Employee's Withholding Allowance Certificate (Revised Dec. 2022)	State and Federal
MD	MW 507	Employee's Maryland Withholding Exemption Certificate (Revised 2023)	State and Federal
MA	M-4	Massachusetts Employee's Withholding Exemption Certificate (Revised Nov. 2019)	State and Federal
MI	MI-W4	Employee's Michigan Withholding Exemption Certificate (Revised Dec. 2020)	State and Federal
MN	W-4MN	Minnesota Employee Withholding Allowance/Exemption Certificate (Revised Dec. 27, 2023)	State and Federal
MS	89-350-19-3	Mississippi Employee's Withholding Exemption Certificate (Revised Oct. 2022)	State and Federal
MO	MO W-4	Employee's Withholding Certificate (Revised Oct. 2022)	State and Federal
MT	MW-4	Montana Employee's Withholding Allowance and Exemption Certificate (Revised Dec. 4, 2023)	State and Federal
NE	W-4N	Employee's Nebraska Withholding Allowance Form (Revised Jan. 2022)	State and Federal
NV	No state income tax	No state income tax withholding	Federal
NH	No state income tax	No state income tax withholding	Federal
NJ	NJ-W4	Employee's Withholding Allowance Certificate (Revised Jan. 2021)	Federal
NM	No state form	No state form	Federal
NY	IT-2104	Employee's Withholding Allowance Certificate (Revised 2024)	Federal
NC	NC-4 EZ or NC-4	Employee's Withholding Allowance Certificate (Revised Nov. 2019)	State and Federal
ND	No state form	No state form	Federal
OH	IT 4	Employee's Withholding Exemption Certificate (Revised May 2007)	State and Federal
OK	OK-W-4	Employee's Withholding Allowance Certificate (Revised March 2021)	Federal
OR	OR-W-4	Oregon Withholding (Revised Nov. 1 2019)	Federal
PA	No state form	No state form	Federal
PR	499 R-4.1 (English version)	Withholding Exemption Certificate (Revised Dec. 13, 2016)	State and Federal
RI	RI W-4	State of Rhode Island and Providence Plantations Employee's Withholding Allowance Certificate (Revised 2024)	State and Federal
SC	SC W-4	South Carolina Employee's Withholding Allowance Certificate (Revised Nov. 30, 2023)	State and Federal
SD	No state income tax	No state income tax withholding	Federal
TN	No state income tax	No state income tax withholding	Federal
TX	No state income tax	No state income tax withholding	Federal
UT	No state form	No state form	Federal
VT	W-4VT	Employee's Withholding Allowance Certificate (Revised Dec. 2018)	Federal
VA	VA-4	Employee's Virginia Income Tax Withholding Exemption Certificate (Revised Aug. 2011)	State and Federal
WA	No state income tax	No state income tax withholding	Federal
WV	WV IT-104	West Virginia Employee's Withholding Exemption Certificate (Revised March 2023)	State and Federal
WI	WT-4	Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting (Revised Aug. 2023)	State and Federal
WY	No state income tax	No state income tax withholding	Federal