

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 allows 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 1/20/2026.

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://www.revenue.alabama.gov/ultraviewer/viewer/basic_viewer/index.html?form=2025/04/A4_0425.pdf
Arizona	https://azdor.gov/forms/withholding-forms/arizona-withholding-percentage-election
Arkansas	https://www.dfa.arkansas.gov/wp-content/uploads/AR4EC2026.pdf
California	https://edd.ca.gov/siteassets/files/pdf_pub_ctr/de4.pdf
Colorado	https://tax.colorado.gov/sites/tax/files/documents/DR_0004_2026.pdf
Connecticut	https://portal.ct.gov/-/media/drs/forms/2026/wth/ct-w4_1225fillable.pdf
Delaware	https://revenuefiles.delaware.gov/2021/DE-W4.pdf
District of Columbia	https://www.justice.gov/crt/page/file/1335666/dl?inline
Georgia	https://dor.georgia.gov/document/form/tsdemployeeswithholdingallowancecertificateg-4pdf/download
Hawaii	https://files.hawaii.gov/tax/forms/current/hw4_i.pdf
Idaho	https://tax.idaho.gov/wp-content/uploads/forms/EFO00307/EFO00307_04-28-2025.pdf
Illinois	https://tax.illinois.gov/content/dam/soi/en/web/tax/forms/withholding/documents/currentyear/il-w-4.pdf
Indiana	https://forms.in.gov/Download.aspx?id=2702
Iowa	https://revenue.iowa.gov/media/4324/download?inline
Kansas	https://www.ksrevenue.org/pdf/k-4.pdf
Kentucky	https://revenue.ky.gov/Forms/42A804%20(K-4)%20(2026).pdf
Louisiana	https://dam.ldr.la.gov/taxforms/1300-1-26F.pdf
Maine	https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/24_form_w-4me_ff.pdf
Maryland	https://www.marylandcomptroller.gov/content/dam/mdcomp/tax/forms/2025/MW507.pdf
Massachusetts	https://www.mass.gov/doc/form-m-4-massachusetts-employees-withholding-exemption-certificate/download

Michigan	https://www.michigan.gov/taxes/-/media/Project/Websites/taxes/Forms/All-Years/MIW4.pdf
Minnesota	https://www.revenue.state.mn.us/sites/default/files/2025-12/w-4mn.pdf
Mississippi	https://www.dor.ms.gov/sites/default/files/tax-forms/business/89350258.pdf
Missouri	https://dor.mo.gov/forms/MO%20W-4.pdf
Montana	https://revenuefiles.mt.gov/files/Forms/Montana_Employee_Withholding_Allowance_and_Exemption_Certificate_Form_MW-4.pdf
Nebraska	https://revenue.nebraska.gov/sites/default/files/doc/tax-forms/w4n.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	www.tax.ny.gov/pdf/current_forms/it/it2104_fill_in.pdf
North Carolina	https://www.ncdor.gov/taxes-forms/withholding-tax/withholding-tax-forms-and-instructions/nc-4-employees-withholding-allowance-certificate
North Dakota	N/A. Use federal W-4 form
Ohio	https://tax.ohio.gov/static/forms/employer_withholding/generic/wth-it4-combined-fi.pdf
Oklahoma	https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/OK-W-4.pdf
Oregon	https://www.oregon.gov/dor/forms/FormsPubs/form-or-W-4_101-402_2026.pdf
Pennsylvania	No state form because employees are withheld at a flat income tax rate
Puerto Rico	https://hacienda.pr.gov/sites/default/files/documentos/499_r-4_1.pdf
Rhode Island	https://tax.ri.gov/sites/g/files/xkgbur541/files/2026-01/RI%20W-4%202026.pdf
South Carolina	https://dor.sc.gov/sites/dor/files/forms/SCW4_2026.pdf
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	https://tax.wv.gov/Documents/Withholding/it104.pdf
Wisconsin	https://www.revenue.wi.gov/TaxForms2017through2019/w-204f.pdf