

## California

### Form DE-4 updated

**Form Title:** Employee's Withholding Allowance Certificate

Effective 1 January 2024, the following changes have been made to Form DE-4 (SPF Form ID CA101):

- In the lower-left corner of each page, the form revision number and date have been updated from DE 4 Rev. 52 (12-22) to **DE 4 Rev. 53 (12-23)**.
- Page 1
  - In the "Exemption from Withholding" section on line 3, the date has been updated from 2023 to **2024**.
  - The bottom section contains several wording changes.
- Page 3
  - In the "Worksheet B - Estimated Deductions" section, the values have been updated on Line 2.
  - This fillable form now populates the values in the right column with "0.00."
- Page 4
  - In the "Worksheet C - Additional Tax Withholding and Estimated Tax" section, the year 2023 has been updated to 2024 throughout the section. All values have been updated as well.

## Georgia

### Form G-4 updated

**Form Title:** Employee's Withholding Allowance Certificate

Effective 1 January 2024, the following changes have been made to Form G-4 (SPF Form ID GA101):

- Page 1
  - The revision date in the upper left corner has been updated from 05/13/2021 to **12/19/2023**.
  - In the Marital Status section, option B has been revised and option E has been removed.
  - Worksheet for Calculating Additional Allowances Section
    - Lines 1 and 2 have been removed.
    - The standard deductions amounts have been updated and the formatting has changed.
    - On Line E, lines 1, 2C, and 2D have been removed and lines C and D have been added.
  - On Line 7 (Letter Used), letter E has been removed.
- Page 2
  - The revision date in the upper left corner has been updated from 05/13/2021 to **12/19/2023**.
  - Instructions for Completing Form G-4 section
    - Option D has been removed and "Married Filing Separate" has been combined with Option B
    - Option E has been removed and "Head of Household is now Option D.
    - On Line 5, "on" has been replaced with "from."
  - In the "Worksheet for calculating additional allowances" section, "2D" has been replaced with "D."

## Idaho

### Form ID-MS1 updated

**Form Title:** Employee's Idaho Military Spouse Withholding Exemption Certificate

Effective 1 January 2024, the following changes have been made to Form ID-MS1 (SPF Form ID ID102):

- In the upper right corner, the year has been updated from 2023 to **2024**.
- In the statement at the bottom of the form, the year has been updated from December 31, 2023, to December 31, **2024**.
- In the lower-left corner, the revision date has been updated from 03-30-2022 to **08-23-2023**.

## Iowa

### Form IA 44-016 updated

**Form Title:** Employee's Statement of Nonresidence in Iowa

Effective 1 January 2024, the following changes have been made to Form IA 44-016 (SPF Form ID IA102):

- The following has been added to the **Note** section: "For information, visit [tax.iowa.gov](http://tax.iowa.gov)."
- The revision date in the lower right corner has been updated from 06/10/2022 to **8/8/2023**.

## Iowa

### Form IA W-4(SP) updated

**Form Title:** Certificado de exención de retenciones del empleado

Effective 1 January 2024, the following changes have been made to Form IA W-4(SP) (SPF Form ID IA101SP):

- Page 1
  - The year in the header has been updated from 2023 to **2024**.
  - The marital status filing options have been expanded.
  - The name and SSN now share a line with the address having a full separate line.
  - A minor update was made to the information about nonresidents.
  - Under step 2, "1 exención" has been updated to **\$40**
    - The words "el estado de" were added.
  - The date in the bottom right corners of pages 1 and 2 were updated from 12/29/2022 to **12/28/2023**.
- Page 2
  - In the section labeled "Contribuyentes de 65 años de edad o mayores, "soltero" has been updated to "soltero(a)."
  - Under the Line 1 instructions, within (a) & (b), exemption amounts have been added.
    - Under (c), "soltero" has been updated to "soltero(a)" & "casado" has been updated to "casado(a)."
  - Under the Line 3 instructions:
    - \$13,850 has been updated to \$14,600
    - \$20,800 has been updated to \$21,900
    - \$27,700 has been updated to \$29,200
  - Under the Line 5 instructions, exemption amounts have been added.
- Page 3
  - At the top of the page, "hace" has been updated to "haga"
- Page 4
  - At the bottom of the page, "Provea" has been updated to "Indique."

## New York

### Form IT-2104 updated

**Form Title:** Employee's Withholding Allowance Certificate

Effective 1 January 2024, the following changes have been made to Form IT-2104 (SPF Form ID NY101):

#### Form changes:

- The year has been updated from 2023 to **2024** in the top left.
- Borough names have been added to the first line.
- A link and QR code to the agency website with additional guidance and instructions are now at the bottom right corner of the form.

#### Changes to the instructions:

- The year has been updated from 2023 through **2024** throughout.
- The section labeled "Important Information" on page 1 has been removed.
- Wording changes have been made in the section labeled "Changes effective beginning 2023."
- Minor wording changes have been made on all pages.
- On page 7, additional wording was added to the first paragraph of Part 5.
- Headers and labeling in the withholding tables for married spouses were adjusted starting on page 7.

### Form IT-2104-E updated

**Form Title:** Certificate of Exemption from Withholding

Effective 1 January 2024, the following changes have been made to Form IT-2104-E (SPF Form ID NY103):

- The certificate expiration date near the top right has been updated from April 30, 2024, to **April 30, 2025**.
- The year has been updated from 2023 through **2024** throughout the form.
- In the box below the form title, the dates have been updated from 2022 and 2023 to **2023** and **2024**.
- In the Instructions, 2022 and 2023 have been updated to **2023** and **2024**.

## **New York**

### **Form IT-2104-SNY updated**

**Form Title:** Certificate of Exemption from Withholding for START-UP NY Program

Effective 1 January 2024, the following changes have been made to Form IT-2104-SNY (SPF Form ID NY107):

- The date has been updated from 2023 to 2024 on the upper left of the first page of the form.
- The date has been updated from 2023 to 2024 on the upper left of the second page of the form.

## Other

### Michigan

#### Corrected predominant place of employment error

For Michigan localities, an employee may work in multiple cities. If so, they choose the form for the applicable city and indicate the predominant employment city (where the greatest percentage of wages was earned). An issue has been corrected in which a new tab with errors would open when a user pressed "Enter in the "Michigan Predominant Place of Employment" text field.

### New York

#### Updated survey questions for NY PFML opt out

In the survey question for the New York PFL-WAIVER, a message has been added, highlighting the importance of reading and understanding the criteria needed to opt out of this tax. The survey questions have also been re-worded to be more clear.

The screenshot displays a web form titled "New York - Survey". On the left, there is a vertical list of six "Survey" tabs, with the sixth tab highlighted in blue. Above this list is a button labeled "Check my progress". The main content area features a red-bordered warning box at the top: "Please note: The criteria for opting out of NY PFL is for very specific scenarios only. Please be sure to read the criteria carefully. This form should only be filled out if you meet the criteria for opting out." Below this is a question: "Do you meet the criteria to opt out of paid family leave benefits?". Two radio button options are provided: "I DO meet the criteria to opt out of paid family leave benefits and would like to fill out the opt out form." and "I DO NOT meet the criteria to opt out of paid family leave benefits." At the bottom of the form, there are "Back" and "Next ->" buttons.

Previously, employees might choose to opt out of New York's PFL without reading or understanding the criteria.

## Miscellaneous

### Corrected issue with perjury statement box

Previously, if an employee completed a form, checked the perjury statement box, and then clicked the "Forms and Instructions" tab before submitting the form, the perjury statement box would not remain checked when they returned to the "Wizard" tab. The employee was still able to submit the form even without this box being checked.

The image shows a sequence of three screenshots illustrating a bug in a web application. The first screenshot shows the 'Wizard' tab selected, with a red box around the 'Wizard' label and another red box around a checked checkbox for the perjury statement. The second screenshot shows the 'Form and Instructions' tab selected, with a red box around the 'Form and Instructions' label, and the perjury statement checkbox is now unchecked. A red arrow points from the first screenshot to the second. The third screenshot shows the 'Wizard' tab selected again, with a red box around the 'Wizard' label, and the perjury statement checkbox remains unchecked. A red arrow points from the second screenshot to the third.

Wizard [Form and Instructions](#)

Please review the document below  
If you would like to make any changes, you may [return to the previous page](#).  
If you would like to submit this form, please agree to the terms below.

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Submit Form ✓ Print

Wizard [Form and Instructions](#)

Form **W-4** | **Employee's Withholding Certificate**  
Department of the Treasury | Complete Form W-4 so that your employer can withhold the correct federal income tax from  
Internal Revenue Service | Give Form W-4 to your employer.  
Your withholding is subject to review by the IRS.

Step 1: (a) First name and middle initial | Last name  
Enter

Wizard [Form and Instructions](#)

Please review the document below  
If you would like to make any changes, you may [return to the previous page](#).  
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