

SPF 2024-R2 Release Notes

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US Form Changes

Connecticut

Form CT-W4NA updated

Form Title: Employee's Withholding Certificate Nonresident Apportionment

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form CT-W4NA (SPF Form ID CT102):

- Page 1
 - The review date in the upper left corner has been updated from 12/22 to **12/23**.
 - The effective date has been updated from January 1, 2023, to January 1, **2024**.
 - In the employer section of the form, the verbiage **Refer to Informational Publication 2023(1), Connecticut Employer's Tax Guide, Circular CT** has been removed.
- Page 2
 - In the bottom right corner, the verbiage **For the Latest News Visit the DRS website at portal.ct.gov/DRS** has been removed.
 - In the bottom left corner, the revision date has been updated from 12/22 to **12/23**.

Reference: [Form CT-W4NA](#)

Georgia

Form G-4 updated

Form Title: Employee's Withholding Allowance Certificate

Form version: 2024.01.1

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 Rev. 12/19/2023 to **Rev. 12/27/2023**.
 - In Option 3, the Marital Status has been updated, and "Enter letter below on line 7" has been added. verbiage added.
 - Beneath each marital status, the wording "Enter 0 or 1" has been removed.
 - Option 5 has been updated from "Additional Allowances" to "**Georgia Adjustments Allowance (See instructions for details. Worksheet below must be completed).**"
 - Worksheet for Calculating Additional Allowances Section
 - On Line D, "Allowable Deductions" has been updated to "Allowable **Georgia Deductions**." This section contains verbiage changes.
 - The note at the bottom of this section has been updated from "This is the maximum number of additional allowances that you can claim." has been updated to "**This is the number of Georgia Adjustments Allowances** you can claim."
 - The note next to 8. Exempt has been updated from "Do not complete lines 3 - 7 if claiming exempt." to "Do not complete lines 4 - 7 if claiming exempt."
- Page 2
 - In the upper left corner, the revision date has been updated from Rev. 12/19/2023 to **Rev. 12/27/2023**.
 - Wording updates have been made to Lines 3, 4, and 5.

Reference: [Form G-4](#)

Maryland

Form MW507M updated

Form Title: Exemption from Maryland Withholding Tax for a Qualified Civilian Spouse of a U. S. Armed Forces Servicemember

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form MW507M (SPF Form ID MD102):

- The year "2023" was updated to "2024" in the upper right corners of page 1 and 2.

Reference: [Form MW507M](#)

Minnesota

Form MWR updated

Form Title: Reciprocity Exemption/Affidavit of Residency for Tax Year 2024

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form MWR (SPF Form ID MN102):

- The year "2023" has been updated to "2024" at the top of the form.
- "3" has been updated to "4" in the barcode at the top of the form.

Reference: [Form MWR](#)

Mississippi

Form 89-350 updated

[SPF-4292]

Form Title: Mississippi Employee's Withholding Exemption Certificate

SPF Form ID: MS101

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form 89-350 (SPF Form ID MS101):

- The revision date in the upper left corner has been updated to **11/23**.
- A "Reset Form" and "Print Form" button have been added to the top of the agency's pdf form.

Reference: [Form 89-350](#)

North Carolina

Form NC-4 updated

[SPF-4280]

Form Title: Employee's Withholding Allowance Certificate (Long Form)

SPF Form ID: NC101

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form NC-4 (SPF Form ID NC101):

- The revision date at the top left corner has been updated from "11-22" to "**10-23**".
- Minor wording updates have been made on the top part of page one.
- On Line 13 of NC-4 Part II, the dollar amount has been updated from \$122 to **\$115**.
- Minor wording updates have been made to Schedule 1 of the NC-4 Allowance Worksheet Schedules.
- Minor wording updates have been made to the top of the Multiple Jobs Tables and some of the values in the table have been updated.

Reference: [Form NC-4](#)

Form NC-4 NRA updated

[SPF-4283]

Form Title: Nonresident Alien Employee's Withholding Allowance Certificate

SPF Form ID: NC103

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form NC-4 NRA (SPF Form ID NC103):

- The revision date on the top left corner has been updated from "11-22" to "**10-23**".
- In the General Instructions section on page 1,
- The wording has been changed and the text rearranged in the top half of page 1.
- The dollar amounts have been updated in Part 1 of the NC-4 NRA Allowance Worksheet on page 2 in the paragraph at the bottom of the box.
- The dollar amounts have been updated on line 11 of page 2.
- The wording has been changed on line 12 of page 2.
- The dollar amounts in the box next to line 13 have been updated on page 2.

Reference: [Form NC-4 NRA](#)

Oregon

Form OR-W-4 and Instructions updated

Form Title: Oregon Employee's Withholding Statement and Exemption Certificate

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form OR-W-4 (SPF Form ID OR101):

Form Changes:

- The year has been updated from 2023 to **2024**.
- The revision date has been updated from (Rev. 09-15-22, ver. 01) to (**Rev. 08-18-23, ver. 01**).
- Under Step 1, the following wording changes have been made:
 - "withholding" has been changed to "**withhold**."
 - "Check the" has been changed to "**Select**."
 - "and you're legally separated or if your spouse is a nonresident alien." has been changed to "**but legally separated or your spouse is a non-U.S. citizen without permanent resident status**."
- Under step 2, "If you meet a qualification to skip the worksheets and you aren't exempt, enter 0" has been changed to "**See worksheets in the instructions. If you skip the worksheets and aren't exempt, enter 0.**"
- Under step 4, "the corresponding" has been changed to "**your**."

Instruction Changes:

- The year has been updated from 2023 to **2024** in the header and at the bottom of each page.
- The revision date has been updated from (Rev. 11-01-22) to (**Rev. 10-04-23**) at the bottom of each page.
- Page 1
 - Under "questions to consider", "nonresident alien" has been changed to "**non-U.S. citizen without permanent resident status**."
 - Under "What if too much or not enough is withheld?", "including" has been changed to "**plus**."

- Page 2

- Under "Wages or adjusted gross income (AGI)* that exceed the threshold", the year has been updated from 2023 to **2024**.
- Under "*Helpful tip: AGI", 2022 has been updated to **2023** and 2023 has been updated to **2024**.
- "Nonresident alien" has been changed to "**Non-U.S. citizen without permanent resident status.**" In the same section, the changes below have been made:
 - "Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual" has been removed.

- Page 3

- Under Note, "a" has been changed to "**an.**"
- Under the Line 1 instructions, the changes below have been made:
 - The year has been updated from 2023 to **2024**.
 - "withholding" has been changed to "**withhold.**"
- On the exemption chart under "Military", "whose Defense Finance and Accounting Services (DFAS) address is outside Oregon" has been changed to "**or spouses treated as nonresidents for tax purposes.**"
- Under Worksheet A—Personal allowances, "**Note: If your annual wages from this job are more than \$100,000 and you're marking "Single" or "Married, but withhold at the higher single rate" (\$200,000 if you're marking "Married"), skip Worksheet A and claim zero allowances on Form OR-W-4.**" has been added.
- Under the line A3 instructions, "a dependent" has been changed to "dependents."
- "**You may also request additional withholding from each paycheck.**" has been added to the Line B1 instructions.

- Page 4

- Under the Line B4 instructions, the following changes have been made:
 - The years have been updated from 2023 to **2024**.
 - \$2,605 has been updated to **\$2,745**.
 - \$4,195 has been updated to **\$4,420**.
 - \$5,210 has been updated to **\$5,495**.
- "include the additional amount when you enter your estimated standard deduction for 2023." has been changed to "**add the additional amount to your anticipated deduction amount on line B4. If you're married (or a qualifying surviving spouse), the additional standard deduction is \$1,000; for everyone else, the additional amount is \$1,200.**"
- Under the Line B10 instructions, \$2,800 has been updated to **\$3,200**.
- Under the Line B12 instructions, \$236 has been updated to **\$249**.
- Under the Line B15 instructions, "If the result on line B15" has been changed to "**If the result when you add Lines B13 and B14...**"
- Under the Worksheet C instructions, "Follow the instructions on the worksheet, then enter the results on Form OR-W-4 as indicated." has been removed.

- Page 5
 - **"Note: If you marked "Single" or "Married, but withhold at higher single rate" and your annual wages for this job will be more than \$100,000 (\$200,000 if you marked "Married"), skip lines A1 through A3 and enter 0 on line A4."** has been added to the top of the worksheet.
 - "doesn't work" has been changed to "isn't employed."
- Page 6
 - **"For more information, see the instructions for this worksheet starting on page 3."** has been added to the instruction paragraph.
 - On B1 and B2, the years have been changed from 2023 to **2024**.
 - Under B5, the following changes have been made:
 - \$2,605 has been updated to **\$2,745**.
 - \$4,195 has been updated to **\$4,420**.
 - \$5,210 has been updated to **\$5,495**.
 - On B10, \$2,800 has been updated to **\$3,200**.
 - On B11, the year has been updated from 2023 to **2024**.
 - On B12, \$236 has been updated to **\$249**.
- Page 7
 - **"For more information, see the instructions for this worksheet starting on page 4."** has been added to the instruction paragraph.
 - On C2, C3, and C8, the years have been updated from 2023 to **2024**.
 - On C7, \$236 has been updated to **\$249**.
 - **"Reminder: If you're requesting additional withholding for part of the year, remember to check your withholding again early next year."** has been added to the bottom of the worksheet.

Reference: [Form OR-W-4](#) and [Form OR-W-4 Instructions](#)

2024 Formulario OR-W-4 and Instructions updated

Form Title: Declaración de retenciones y certificado de exención de Oregon

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to 2024 Formulario OR-W-4 (SPF Form ID OR101SP):

Form Changes:

- The year in the title has been updated from 2023 to **2024**.
- The revision date has been updated from (Rev. 12-07-22, ver. 01) to **(Rev. 11-22-23, ver. 01)**.
- Under step 1:
 - "Married filing single" has been updated from "Casado, pero reteniendo la tasa más alta de soltero." to **"Casado, pero retiene la tasa más alta de soltero."**
 - The note has been updated from "Aviso: Si está casado, pero separado legalmente o si su cónyuge no es residente o es extranjero, marque la casilla "Soltero." to **"Aviso: Seleccione "Soltero" si está casado pero legalmente separado o si su cónyuge no es ciudadano estadounidense y no tiene estatus de residente permanente.**
- Under step 2:
 - "Si califica de alguna manera para omitir las hojas de trabajo y no está exento, escriba 0." has been updated to **"Vea las hojas de trabajo en las instrucciones. Si se salta las hojas de trabajo y no está exento, escriba 0."**

Instruction Changes:

- The year has been updated from 2023 to **2024** in the header and bottom of each page.
- The revision date has been updated from (Rev. 12-07-22) to **(Rev. 11-22-23)** on the bottom of each page.
- Page 1
 - Under Preguntas a considerar
 - "de" has been updated to **"que."**
 - "¿Es usted un extranjero no residente?" has been updated to **"¿Usted no es ciudadano estadounidense y no tiene estatus de residente permanente?"**

- Page 2
 - Under Información específica
 - "Ver" has been updated to "Vea."
 - "un" has been updated to "su."
 - 2023 has been updated to 2024.
 - Under Cambios a medio año
 - "Si descubre que" has been updated to "Si usted."
 - "Extranjero no residente" has been updated to "No es ciudadano estadounidense y no tiene estatus de residente permanente."
- Page 3
 - At the top left of the page, "Como extranjero no residente, es" has been updated to "Es."
 - At the top right of the page, "reteniendo" has been updated to "retiene."
 - Within the Tabla de exención, "cuya dirección de Servicios de Finanzas y Contabilidad de la Defensa (DFAS, por sus siglas en inglés) esté fuera de Oregon." has been updated to "o sus cónyuges que son tratados como no residentes para propósitos de los impuestos."
- Page 4
 - Under Instrucciones de las hojas de trabajo, "Aviso: Si sus salarios anuales de este trabajo son más que \$100,000 y selecciona "Soltero" o "Casado, pero retiene la tasa más alta de soltero" (\$200,000 si selecciona "Casado"), no llene la Hoja de trabajo A y reclame cero descuentos en el Formulario OR-W-4-SP." has been added.
 - "Usted también puede solicitar una retención extra de cada cheque de pago." has been added to the Line B1 instructions
 - Under line B4 instructions
 - The year has been updated from 2023 to 2024.
 - \$2,605 has been updated to \$2,745.
 - \$4,195 has been updated to \$4,420.
 - \$5,210 has been updated to \$5,495.
 - "incluya" has been updated to "agregue."
 - "cuando ingrese" has been updated to "a."
 - "estándar para 2023" has been updated to "en la línea B4. Si está casado (o cónyuge sobreviviente calificado), la cantidad de deducción estándar extra es de \$1,000; para todos los demás, la cantidad extra es \$1,200."
 - Under the Line B10 instructions, \$2,800 has been updated to \$3,200.
 - Under the Line B11 instructions, the year has been updated from 2023 to 2024.
 - Under the Line B12 instructions, \$236 has been updated to \$249.
- Page 5
 - No changes

- Page 6
 - "Aviso: Si selecciona "Soltero" o "Casado, pero retiene la tasa más alta de soltero" y sus salarios anuales de este trabajo serán mayores que \$100,000 (\$200,000 si selecciona "Casado"), no llene las líneas del A1 al A3, y en la línea A4, escriba 0." has been added to the top of the sections.
 - "trabaja" has been updated to "está empleado."
 - The year has been updated from 2023 to **2024**.
- Page 7
 - In B1 & B2, the year has been updated from 2023 to **2024**.
 - Under B5
 - The year has been updated from 2023 to **2024**.
 - \$2,605 has been updated to **\$2,745**.
 - \$4,195 has been updated to **\$4,420**.
 - \$5,210 has been updated to **\$5,495**.
 - Under B10, \$2,800 has been updated to **\$3,200**.
 - Under B11, the year has been updated from 2023 to **2024**.
 - Under B12, \$236 has been updated to **\$249**.
- Page 8
 - "Para más información, vea las instrucciones para esta hoja de trabajo a partir de la página 4." has been added to the end of the top paragraph.
 - Under C2 and C3, the year has been updated from 2023 to **2024**.
 - Under C7, \$236 has been updated to **\$249**.

Reference: [2024 Formulario OR-W-4](#) and [2024 Formulario OR-W-4 Instructions](#)

Form Metro/MultCO OPT updated

Form Title: Employee OPT IN/OUT Form Metro Supportive Housing Services Tax (SHS)
Multnomah County Preschool for All Tax (PFA)
Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form Metro/MultCO OPT (SPF Form ID OR102):

- The revision date was updated from 1/04/23 to **1/4/24** at the top of each page.
- The year was updated from 2023 to **2024** in the tax table headings at the top and bottom of pages 2 and 3.

Reference: [Form Metro/MultCO OPT](#)

Form Metro/MultCO OPT(SP) updated

Form Title: Metro Vivienda De Apoyo - Impuestos Personales (SHS)
Multnomah County Preescolar Para Todos - Impuestos Personales (PFA)
Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Metro/MultCO OPT(SP) (SPF Form ID OR102SP):

- The revision date was updated from 1/5/23 to **1/4/24** at the top of page 1.
- The year was updated from 2023 to **2024** in the tax table headings at the top and bottom of pages 2 and 3.

Reference: [Form Metro/MultCO OPT\(SP\)](#)

Form Metro OPT updated

Form Title: Employee OPT IN/OUT Form Metro Supportive Housing Services Tax (SHS) County
Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form Metro OPT (SPF Form ID OR103):

- The revision date was updated from 2/2/23 to **1/4/24** at the top of each page.
- The year was updated from 2023 to **2024** in the tax table headings at the top and bottom of page 2.

Reference: [Form Metro OPT](#)

Form Metro OPT (SP) updated

Form Title: Metro Vivienda De Apoyo – Impuestos Personales(SHS) Multnomah County
Preescolar Para Todos – Impuestos Personales(PFA)
Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form Metro OPT (SP) (SPF Form ID OR103SP):

- The revision date has been changed from 2/2/23 to **1/4/24** at the top of each page.
- The year has been updated from 2023 to **2024** at the top and bottom of page 2.

Reference: [Form Metro OPT \(SP\)](#)

Rhode Island

Form RI W-4 updated

Form Title: Employee's Withholding Allowance Certificate

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form RI W-4 (SPF Form ID RI101):

- The year "2023" was updated to "2024" throughout the form.
- The annual wages amount in the second paragraph at the top of the form was updated from \$260,550 to \$274,650.

Reference: [Form RI W-4](#)

Wisconsin

Form WT-4A updated

Form Title: Worksheet for Employee Withholding Agreement

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form WT-4A (SPF Form ID WI102):

- The reference to year "2023" has been updated to "2024" throughout the form and instructions.
- The form revision date has been updated from "W-234 (R. 10-22)" to "W-234 (R. 10-23)."
- The date for the laws and regulations enacted was updated from "October 18, 2022 to "October 10, 2023."
- The standard deduction and tax rate schedules for full-year residents and the explanation have been updated for 2024

Reference: [Form WT-4A](#)

Form W-221 updated

Form Title: Nonresident Military Spouse Withholding Exemption

Form version: 2024.01.0

Effective 1 January 2024, the following changes have been made to Form W-221 (SPF Form ID WI107):

- Subheadings have been added to Parts 1-4.
- Additional criteria have been added to Part 2.
- Part 3 has been added with a checkbox and date to indicate whether the exemption no longer qualifies.
- The employees instructions section at the bottom has been removed.
- The boxes in Part V have been adjusted.
- The employee signature has been moved to Part IV.
- The revision date at the bottom has been updated to 10-23.

Reference: [Form W-221](#)

SPF Hosted & On-Premise

Indiana

Corrected issues with county validation and tax parameters

Previously, when a user selected an Indiana County of Residence and an Indiana County of Principal Employment, they were required to select an option, even if it was not applicable. After selecting a county, the user could change county selection back to "Select an option" and would be allowed to continue with the form. This resulted in "Select an option" appearing in that county field on the form and in the tax parameters.

In addition, when selecting "Not applicable" for either a resident or employment county, the tax parameter was displayed as "Not applicable."

This has been corrected so if the user attempts to change the county selection back to "Select an option," they will not be allowed to continue without selecting an option.

Miscellaneous

Corrected issue with underscores not appearing on forms

On Nebraska Form W-9N (SPF Form ID NE103) and Pennsylvania Form CLGS-32-6 (SPF Form ID PA114), underscores did not appear clearly when used in email addresses. The font for this field has been updated to display these underscores.

Corrected issue with invalid address geocoding message

Previously, the "Address(es) Modified" message appeared for some addresses when the address was being normalized (ZIP+4 code added) and in some cases, when there was no change to the address at all.

The screenshot shows the 'Employee Withholding Center' interface. At the top, it says 'Employee Withholding Center' and 'The assistant can guide you to the correct forms. You can also choose which forms you would like to fill out if you're certain.' Below this are two buttons: 'Guide me' with a blue icon of a dollar sign and a left-pointing arrow, and 'Let me choose' with a blue icon of a list. Below the buttons is a 'Note: Address(es) Modified' section. This section contains a box with the following text: 'Submitted Address: 100 W 1st St, Los Angeles, CA 90012-4112', 'Modified Address: 100 W 1st St, Los Angeles, CA 90012-4112', and 'Change Reason:'. The 'Change Reason' section is highlighted with a red border and contains a red bullet point: '• US Only. The address is classified as not receiving mail by the USPS. This may be deliverable by third party delivery companies.'

This has been corrected and this message will no longer appear for correct or normalized addresses, while still appearing when there is a valid change.

Corrected calculation issues caused by incorrect rounding

Previously, several forms had rounding issues which caused calculated fields to be off by one cent. Georgia Form G-4 is shown in the example below.

Georgia - Employee's Withholding Allowance Certificate - G-4

★ Wizard Form and Instructions

Exemption Reason ▶
Filing Status ▶
Personal Allowances ▶
Dependents ▶
Worksheet Survey ▶
Worksheet ▶

Line A - Federal Estimated Itemized Deductions (If Itemizing Deductions)
\$ 15,000.23
• Thank you!

Line B - Georgia Standard Deduction:
 Single/Head of Household/Married Filing Separate - \$12,000
 Married Filing Joint - \$24,000

Line C - Subtract line B from A (if zero or less, enter zero)
\$ 3000.22
Note: This is a computed value.

Line D - Allowable Deductions to Federal Adjusted Gross Income
\$ 10,000.00

Line E - Add the amounts on lines C and D
\$ 13000.22
Note: This is a computed value.

Line F - Estimate of taxable income not subject to withholding
\$ 6000.00
• Thank you!

Line G - Subtract line F from line E (if zero or less, stop here)
\$ 7000.21
Note: This is a computed value.

Line H - Divide the amount on line G by \$3,000. Enter total here
2
Note: This is a computed value.

◀ Back Next ▶

This has been corrected and these fields will now calculate correctly.