

SPF 2025-R1 Release Notes

TABLE OF CONTENTS

U.S. Form Updates

Federal

Arizona

Colorado

Iowa

Minnesota

Missouri

New York

Rhode Island

U.S. Form Updates

Federal

Form W-4 updated

Form Title: Employee's Withholding Certificate

Effective 1 January 2025, the Form W-4 year was updated from 2024 to 2025 throughout the form. Additionally:

Page 1 (form)

- "TIP" section added below Step 1.
- Step 2, option (a) minor verbiage change to include the word "the".

Page 2 (instructions)

- "When to use the estimator" specific instructions have been added.
- "TIP" section added below "When to use the estimator".
- Specific Instructions, Step 2, has added verbiage.

Page 3 (worksheet)

- The dollar amounts in Step 4(b), Line 2 have been updated for all three filing statuses.
 - Married filing jointly or qualifying surviving spouse was updated from \$29,200 to \$30,000.
 - Head of household was updated from \$21,900 to \$22,500.
 - Single or married filing separately was updated from \$14,600 to \$15,000.

Page 4 (two jobs wage/salary ranges)

- Many of the values in all three tables have been updated for the intersection of the higher paying job and the lower paying job, per filing status.

Additionally, the state forms that use the federal W-4 have also been updated to reflect the new version:

- Form Colorado W-4 (CO101) version 2024.12.0 has been added
- Form ND W-4 (ND104) version 2024.12.0 has been added
- Form W-4 (NM101) version 2024.12.0 has been added
- Form Utah W-4 (UT101) version 2024.12.0 has been added

Arizona

Form A-4 year updated

Form Title: Employee's Arizona Withholding Election

Effective 1 January 2025, the Form A-4 year was updated from 2024 to 2025.

Form A-4C year updated

Form Title: Request for Reduced Withholding to Designate for Tax Credits

Effective 1 January 2025, the Form A-4C year was updated from 2024 to 2025.

Form A-4V year updated

Form Title: Voluntary Withholding Request for Arizona Resident Employed Outside of Arizona

Effective 1 January 2025, the Form A-4V year was updated from 2024 to 2025.

Form WEC year updated

Form Title: Employee Withholding Exemption Certificate

Effective 1 January 2025, the Form WEC year was updated from 2024 to 2025.

Colorado

Form DR 0004 updated

Form Title: Colorado Employee Withholding Certificate

Effective 1 January 2025, Form DR 0004 has been updated:

- The revision date was updated from 11/15/23 to 11/25/24.
- The standard allowance was updated:
 - Single or Married Filing Separately for two jobs was updated from \$6,000 to \$6,500
 - Head of Household for one job was updated from \$19,500 to \$20,000
 - Married Filing Jointly or Qualifying Surviving Spouse for one, two, and four jobs was updated from \$27,000, \$13,500, and \$6,500 to \$27,500, \$14,000, and \$7,000 respectively.
- A new line (Line 5) was inserted into the "Worksheet 1: Withholding Allowance".
- The qualifying child age for Table 2 (Child Tax Credit Allowance) has been changed from 6 years of age or younger, to 5 years of age or younger.
- Significant changes to formatting and verbiage across the instructions, form, and worksheets.

Iowa

Form IA 44-016 updated

Form Title: Employee's Statement of Nonresidence in Iowa

Effective 1 January 2025, Form IA 44-016 has been updated:

- Revision date on the bottom right of the form updated from 8/8/2023 to 10/3/2024.
- Website updated from "tax.iowa.gov" to "revenue.iowa.gov".
- State logo updated on the top left of the form.

Minnesota

Form MWR updated

Form Title: Reciprocity Exemption/Affidavit of Residency for Tax Year 2025

Effective 1 January 2025, Form MWR year has been updated from 2024 to **2025**.

Form W-4MN updated

Form Title: Minnesota Withholding Allowance/Exemption Certificate

Effective 1 January 2025, Form W-4MN year has been updated from 2024 to **2025**, the calculation amounts have been updated in the Itemized Deductions and Additional Income Worksheet, and employer and employee instructions have been updated.

Missouri

Form MO W-4 updated

Form Title: Employee's Withholding Certificate

In the 2024-R12a release on December 13, 2024, we included the latest Form MO W-4 version effective January 1, 2025. Since the original publication, the jurisdiction has corrected a typo: the text "vlf yes" has been removed from the bottom section of the form under the question "Ever served on active duty in the United States Armed Forces?"

The form maintains a revised date of 12-2024.

Before text removed:

Mail to: Taxation Division P.O. Box 3340 Jefferson City, MO 65105-3340	Ever served on active duty in the United States Armed Forces? If yes, vlf yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/ .
Phone: (573) 522-0967	
Fax: 877-573-6172	

After text removed:

Mail to: Taxation Division P.O. Box 3340 Jefferson City, MO 65105-3340	Ever served on active duty in the United States Armed Forces? If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/ .
Phone: (573) 522-0967	
Fax: 877-573-6172	

New York

Form IT-2104 updated

Form Title: Employee's Withholding Allowance Certificate

Effective 1 January 2025, Form IT-2104 year has been updated from 2024 to **2025** at the top left. On the bottom right-side of the form, beneath the QR code, the year within the website listed has been updated from 2024 to **2025**. Additionally, the QR code has been updated.

Form IT-2104-E updated

Form Title: Certificate of Exemption from Withholding

Effective 1 January 2025, Form IT-2104-E was updated:

- Expiration date was updated from April 30, 2025 to April 30, **2026**.
- Form instructions above and below the form have been updated.
- The year has been updated from 2024 to **2025** throughout the form.
- The perjury statement has been updated.

Rhode Island

Form RI W-4 updated

Form Title: Employee's Withholding Allowance Certificate

Effective 1 January 2025, Form RI W-4 has been updated in SPF according to the Rhode Island Employer's Income Tax Withholding Tables guide:

- The year has been updated from 2024 to **2025** throughout the form.
- The annual wages amount in the second paragraph at the top of the form was updated from \$274,650 to **\$283,250**.