
SPF 2025-R1a Release Notes

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Federal

Form W-4(SP) updated

Form Title: Certificado de Retenciones del Empleado

SPF Form ID: W4101SP

Form version: 2024.12.0

Effective 1 January 2025, the Form W-4(SP) year was updated from 2024 to 2025 throughout the document. Additionally, the following updates were made to align with the changes introduced in the English version of the form, released as part of the [SPF 2025-R1 update](#) on December 27, 2024:

Page 1 (form)

- "TIP" section added below Step 1.
- Minor updates to the social security guidance.

Page 2 (instructions)

- Updates and new additions to the instructions.

Page 3 (worksheet)

- Minor updates to capitalization and formatting throughout.
- 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.

California

Form DE 4 updated

Form Title: Employee's Withholding Allowance Certificate

SPF Form ID: CA101

Form version: 2024.12.0

Effective 1 January 2025, Form DE 4 was updated:

- Minor formatting and language changes throughout.
- Deduction amounts and tables updated for 2025.

Connecticut

Form CT-W4 updated

Form Title: Employee's Withholding Certificate

SPF Form ID: CT101

Form version: 2024.12.0

Effective 1 January 2025, Form CT-W4 was updated:

- Form revision date was updated from 12/23 to **12/24**.
- Effective date on the form was updated from January 1, 2024 to **January 1, 2025**.
- The Supplemental Tables reference was updated from Informational Publication 2024(7) to **Informational Publication 2025(7)**.

Form CT-W4NA updated

Form Title: Employee's Withholding Certificate Nonresident Apportionment

SPF Form ID: CT102

Form version: 2024.12.0

Effective 1 January 2025, Form ID W-4 was updated:

- Form revision date was updated from 12/23 to **12/24**.
- Effective date on the form was updated from January 1, 2024 to **January 1, 2025**.

Idaho

Form ID W-4 updated

Form Title: Employee's Withholding Allowance Certificate

SPF Form ID: ID101

Form version: 2024.12.0

Effective 1 January 2025, Form CT-W4 was updated:

- The revision date has been updated from "12-18-2023" to "**12-05-2024**" throughout the form.
- The year 2024 has been updated to **2025** throughout the form.
- Under the instructions on page 1, the second bullet point under box B for "Married" has been updated from "A qualifying widow(er)" to "**A qualifying surviving spouse with qualifying dependents**".
- Minor wording changes in the tax boxes on the actual form.
- The additional withholding amounts in the Pay Period Table for nonresident aliens have been updated:
 - Weekly updated from \$15 to **\$16**.
 - Biweekly updated from \$31 to **\$33**.
 - Semimonthly updated from \$33 to **\$36**.
 - Monthly updated from \$67 to **\$71**.
- On section 2 of page 2, the value in line 2 has been updated from \$13,850 to **\$15,000**.
- The value on page 2, line 6 has been updated from \$3,534 to **\$36,000**.
- The percentage on line 8 has been updated from 5.8% to **5.695%**.

Iowa

Form IA W4 updated

Form Title: Employee Withholding Allowance Certificate, Certificado de exención de retenciones del empleado

SPF Form ID: IA101, IA101SP

Form version: 2024.12.0

Effective 1 January 2025, the English and Spanish version of Form IA W4 was updated:

- Form revision date was updated from 11/28/2023 to **11/18/2024**.
- The form year was updated from 2024 to **2025** in the upper righthand corner.
- Minor text changes across the instructions and form, including the website URL and military spouse language.
- The filing statuses have changed:
 - Other is now **Other (including Single)**
 - Married filing jointly is now **Married filing jointly or Qualifying Surviving Spouse**
- The amounts have changed in the line 3 allowances for itemized deductions instructions from:
 - \$14,600 to **\$15,000** for single or married filing separate returns
 - \$21,900 to **\$22,500** for unmarried head of household
 - \$29,200 to **\$30,000** for married filing a joint return or qualifying surviving spouse

Michigan

Form HU W-4 updated

Form Title: Employee's Withholding Certificate For City of Hudson Income Tax

SPF Form ID: MI130

Form version: 2024.12.0

Effective 1 January 2025, a new form version has been released by the agency. The following tax parameters have changed as result:

- For the tax parameter predominantPlaceEmploymentPercent the value will be returned as NOT_APPLICABLE if the employee is a non-resident.
- There is also no secondary city or allowances on the new form, so the following tax parameters will be removed:
 - secondaryPlaceEmployment
 - secondaryPlaceEmploymentPercent
 - MI.Hudson.totalAllowances

Montana

Form MW-4 updated

Form Title: Montana Employee's Withholding Allowance and Exemption Certificate

SPF Form ID: MT101

Form version: 2024.12.0

Effective 1 January 2025, Form MW-4 has been updated:

- The revision date has been updated from "V4 10/2023" to "**V5 12/2024**".
- Language has been updated throughout the form.
- Nonresident Worker Filing Exclusion information has been added to page 5.

Please note: **In the upcoming 2025-R2 release on 31 January 2025**, the existing tax parameter MT.reducedWHAmount will be changed to MT.specifiedWHAmount. Previously, we communicated this change was coming in the current 2025-R1a release, but we are providing additional time for clients to prepare.

Oregon

Form OR-W-4 updated

Form Title: Oregon Employee's Withholding Statement and Exemption Certificate, Declaración de retenciones y certificado de exención de Oregon

SPF Form ID: OR101, OR101SP

Form version: 2024.12.0

Effective 1 January 2025, Form OR-W-4 has been updated:

- The year was updated from 2024 to **2025**.
- The revision dates were updated on the form and instructions.
- The allowance and standard deduction amounts were updated.

Additionally, the Spanish form name was updated from "2024 Formulario OR-W-4" to "**OR-W-4(SP)**".

New York

Form IT-2104-IND updated

Form Title: Certificate of Exemption from Withholding

SPF Form ID: NY105

Form version: 2024.12.0

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

- The revision date was updated from 8/15 to **12/24**.
- Text within the Employee's Certification section has been updated.
- Instructions were moved to a separate page within the revised form.
- Minor updates to capitalization and verbiage within the form and instructions.

Form IT-2104-MS

Form Title: New York State Withholding Exemption Certificate for Military Service Personnel

SPF Form ID: NY106

Form version: 2024.12.0

Effective 1 January 2025, Form IT-2104-MS has been updated:

- Form revision date in upper corner of form changed from (8/15) to **(12/24)**.
- Verbiage and format changes throughout the form.
- Privacy notification removed from the form.

Form IT-2104.1 updated

Form Title: New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

SPF Form ID: NY102

Form version: 2024.12.0

Effective 1 January 2025, Form IT-2104.1 was updated:

- The year has been updated from 2024 to **2025** throughout the form.
- The revision date was updated from 12/20 to **12/24**.
- Minor text changes to the form and instructions.

North Carolina

Form NC-4 updated

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

SPF Form ID: NC101

Form version: 2024.12.0

Effective 1 January 2025, Form NC-4 has been updated:

- The revision date on the top left corner has been updated from "10-23" to "**11-24**".
- Minor language changes throughout the form and instructions, including the description of the **Head of Household filing status**.
- Part II: Amounts on **Line 13** changed.
- Multiple Jobs Tables: Some of the values in the table have changed.

Form NC-4 EZ updated

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

SPF Form ID: NC102

Form version: 2024.12.0

Effective 1 January 2025, Form NC-4 EZ has been updated:

- The revision date on the top left corner has been updated from "10-23" to "**11-24**".
- Minor language changes throughout the form, including to the "**Important**" paragraph below the employee information.
- **Changes to the brackets and number of allowances** for each of the filing status tables.
- **Line 5 was added as an option for exemption.**

Form NC-4 NRA updated

Form Title: Nonresident Alien Employee's Withholding Allowance Certificate

SPF Form ID: NC103

Form version: 2024.12.0

Effective 1 January 2025, Form NC-4 NRA has been updated:

- The revision date on the top left corner has been updated from "10-23" to "**11-24**".
- Minor language changes, rearranging of text and minor edits to text throughout the form.
- NC-4 NRA Allowance Worksheet, Part I: Change in the dollar amounts in the paragraph at the bottom of the box.
- NC-4 NRA Part II: Updates to text and dollar amounts in Lines 2, 5, 9, and 11-13.

Maryland

Form MW507 updated

Form Title: Employee's Maryland Withholding Exemption Certificate

SPF Form ID: MD101

Form version: 2024.12.0

Effective 1 January 2025, Form MW507 has been updated:

- The revision date was updated from 05/22 to **03/23**.
- "**MD**" has been added as an option to the response values in line 8.
- The standard deduction amounts in line 1c of the Personal Exemptions Worksheet were updated:
 - minimum was updated from \$1,800 to **\$1,850**
 - maximum was updated from \$2,700 to **\$2,800**