

# Operational Alignment Workshop

## Out-of-State/Out-of-Country Processing



# UCPath

## Document Changes Log

#	Change Date	Changes Made
27	04/02/20	<b>Please note:</b> Foreign Source Income Statement is to be attached to the Out of State Income Tax Withholding form.

- **Out-of-State/Out-of-Country Processing Overview**
  - Terminology and Definitions
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    - Employee living outside of CA submits new Out-of-State Tax Withholding form via UCPath online
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    - Employee submits updated Out-of-State Tax Withholding form via UCPath online
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  - Exception Processes
    - Employee does not complete form but has been identified as an OOS/OOC employee
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# OVERVIEW

Term	Definition
<b>Out-of-State Income Tax Withholding Form</b>	A tax form to be completed by an out-of-state employee who performs service outside of California. This is a UCPath customized version of the UPAY830.
<b>Foreign Source Income Statement</b>	A tax form that needs to be completed by a U.S. resident who performs service out of the country.
<b>Reciprocal Agreement / State Reciprocity</b>	An agreement between two states that allows a resident of one state to request exemption from tax withholding in the other (reciprocal) state. For example, the employee can elect tax withholding from state of residence and claim exempt from tax withholding from work state.
<b>Out-of-State (OOS) Employee</b>	One who is living and/or working outside of the state of California.
<b>Out-of-Country (OOC) Employee</b>	One who is living and/or working outside of the United States.
<b>Military Spouse Residency Relief Act (MSRRA)</b>	A relief act that provides protection to military spouses related to residency, voting and taxes. When a service member leaves his or her home state in accord with military orders, the service member's spouse may retain residency in his or her home state for voting and tax purposes, after relocating from that state to accompany the service member.

An out-of-state/out-of-country employee is identified in one of several ways:

- Location identifies on new hire template
- Employee submits a change of address
- Employee moves or transfers out of state/out of country and submits an Out-of-State Withholding Form or Foreign Source Income Statement via UCPath online.

It is important to advise employees that they are subject to income tax withholdings for the state in which they earn compensation and not for the state in which they reside, with the exception of reciprocal states.

## Responsibilities by party in the OOS/OOC process:

### Employee

- Completes the appropriate required documentation and submits to the UCPath Center via UCPath online

### Location

- Tracks where its employees work
- Directs OOS/OOC employees to the appropriate required documents
- Notifies the UCPath Center of OOS/OOC employee during the new hire or data change process

### UCPath Center

- Reviews forms received and enters out-of-state/out-of-country information into UCPath

### EMPLOYEE

3 Completes and submits required eForm(s) via UCPath online

5 Receives email confirmation of eForm(s) accepted

### LOCATION

1 Identifies OOS/OOC employee during hiring process

2 Directs employee to complete the required eForm(s) via UCPath online

### UCPATH CENTER

4 Reviews all eForms received for completion and approves forms

6 Ensures the changes are accurately reflected on Employee's paycheck

PY Production

PY Production

Employee

Location

UCPath Center



# Timing and Deadlines

- In order to ensure that the employee is taxed correctly, the UCPATH Center must receive the required documentation by the outlined due date. Downstream impacts of late submission:
  - Employee record will remain unchanged, resulting in incorrect tax withholding
- Once an out-of-state tax eligibility is identified, the UCPATH Center will make every attempt to get in contact with the employee to obtain applicable forms and set up the employee’s pay records correctly.

<ul style="list-style-type: none"> <li>• PayPath</li> <li>• Mass Hire</li> <li>• HR template</li> <li>• Leave Transaction (3pm)</li> <li>• Retro Pay (4pm)</li> </ul>	<ul style="list-style-type: none"> <li>• I-156: FICA Exempt (3pm)</li> </ul>	<b>Non Med Center</b> <ul style="list-style-type: none"> <li>• Inbound Files Due**** (2:30pm)</li> <li>• Msg Error Log Distribution (5pm)</li> </ul>
Mon 12-18-17 *		Mon 12-18-17
Fri 12-29-17 *		Wed 01-03-18 *
Fri 01-12-18		Tue 01-16-18
Fri 01-19-18		Tue 01-16-18
Fri 01-26-18		Tue 01-30-18
Fri 02-09-18 *		Tue 02-13-18
Thu 02-15-18 *		Thu 02-15-18
Fri 02-23-18		Tue 02-27-18
Fri 03-09-18		Tue 03-13-18

During conversion, there was information loaded into employee records in UCPath that was incorrect (i.e. An employee who has always lived and worked in California had a New York home address on file).

- Employees with a home address outside of California were taxed for both California and the state of home address.
- Failure to identify and/or verify OOS/OOC employees prior to conversion may result in incorrect taxation on the employee's paycheck.

A conversion issue occurred whereby state tax withholdings were converted to the highest rate (i.e. 0 allowances) by system default for many employees. Some of those impacted were OOS/OOC employees. Those whose documentation was already on file with the UCPath Center were updated to reflect the withholding status claimed by the employees accordingly.

- Employees were temporarily taxed at a higher withholding rate than elected.
- Those whose documentation was not yet on file with the UCPath Center required a reach-out to the employee for completed forms, causing a delay in correcting the issue.

Upon hire, an employee's tax profile is automatically defaulted to CA as the work state and home address.

#### Lessons Learned:

- Prior to conversion, Location will be responsible for submitting all appropriate state withholding documents to the UCPath Center to ensure all information is entered correctly or go-live.
- Location will be responsible for informing eligible OOS/OOC employees of the requirement to complete the required form(s) via UCPath online during the hiring process.

# BUSINESS USE CASE SCENARIOS

## The following applies to Business Use Case Scenarios 1-3.

- Location will be responsible for directing Employee to UCPath online to provide out-of-state and/or out-of-country tax information.
- Employee will complete and submit required eForm(s):
  - Log into UCPath online > Forms Library > Access Forms > Out-of-State Income Tax Withholding or Foreign Source Income Statement (as applicable).
  - Complete and submit the required information, including any additional state forms based on the state in which he/she is living and working.
  - Information and form(s) will be sent to the UCPath Center upon submission.
    - All sections on the eForm(s) must be completed prior to submission to the UCPath Center.
- The UCPath Center will review eForms for completeness.
  - If additional information is required, or if information is missing:
    - The eForm(s) will be returned to the employee, which will trigger an email notification to inform him/her that there is action required and that he/she must go back into UCPath online to complete and resubmit the eForm(s).
    - No eForm will be denied, but will be sent back to the employee for required updates as needed.

# Business Use Case Scenario 1:

## Employee living outside of CA submits new Out-of-State Tax Withholding eForm via UCPath online

STANDARD PROCESS (HAPPY PATH)

### How to complete and submit a new request for Out-of-State Income Tax Withholding:

**TASK : Out-of-State Income Tax Withholding** eForm ID: 983

**Withholding Information**

This form determines the tax withholding for an employee who works and lives in a state other than California. Employees are categorized as one of the following:

- California tax residents -- subject to tax withholding on their worldwide income regardless of where the work is performed.
- California non-residents who work in California -- subject to tax withholding on their portion of income that is earned in the State of California.
- Non-residents working and living outside California -- not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.

**Employee Information**

Empl ID: 90000254      Name: UCPC\_003 CWR

Job Title: Ind Contractor/Consultant      Department: UNIVERSITY      Univ of CA - Ofc of President

**Home Address**

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Override Address

Address Line 1: 300 Lakeside Dr      Address Line 2: Dummy 100

City: Oakland      State: FL      Florida

Postal Code: 94612

Type of Request:       State of Residence:

Military Spouse?

#### Step 1:

- Log into UCPath online and navigate to the **Forms Library**. Click **Access Forms**, then select **Out-of-State Income Tax Withholding**.
  - Information from UCPath will automatically populate to the appropriate fields.
- Complete all sections of the eForm, using the magnifying glass where applicable in order to avoid errors.

## How to complete and submit a new request for Out-of-State Income Tax Withholding:

### Home Address

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Address Line 1: 300 Lakeside Dr

Address Line 2: Dummy 100

City: Oakland

State: CA

California

Postal Code: 94612

Type of Request: Request New

State of Residence\*  

Postal Code: 94612

Type of Request\* Request New State of Residence\* CA  California

### Employee Contact Information

Home Telephone  123/456-7890Preferred Email  @test.comZZZ

### Step 2:

- Validate his/her information.
- Input an updated address\* if applicable\*\*.
- For the **Type of Request**, select **Request New**.

*\*A separate update via UCPath online will be required if employee wishes to change his/her home address on file.*

*\*\*For out of country employees, select "FC - Foreign Country".*



## How to complete and submit a new request for Out-of-State Income Tax Withholding:

**Non-Resident of California**

Use this section if you are a non-resident of the State of California, have claimed exemption from California income tax withholding on your UC W-4/DE 4 forms and are earning compensation, while working in the city, county and state listed below. Use the Start Date to indicate the day you started earning compensation at that location and the End Date for when you expect it to end. Use the End Date Unknown/TBD checkbox if the assignment is indefinite.

Start Date:        End Date:

End Date Unknown/TBD

City:       County:

State:   California

### Step 3:

- Complete the **Non-Resident of California** section\* as applicable.
- A list of action items will populate based on the information that is submitted.

#### Action Items

	Message Text	Description
1	<input type="checkbox"/> Must submit a new out of state income tax withholding form when current assignment ends confirmation	I understand that I must submit a new UC Path Center Out-of-State Income Tax Withholding Form when my assignment, in the state listed above, ends.
2	<input type="checkbox"/> Confirmation of potential income tax from CA and state listed above	I understand that I may be subject to income tax withholding for both this state and the State of California.
3	<input type="checkbox"/> Certify the above information is true and correct.	I certify, to the best of my knowledge, that the above information is true, correct and complete.

*\*This would be the information for where the employee physically works. If the employee works from home, the home address is the work location, with the exception of reciprocal states.*

## How to complete and submit a new request for Out-of-State Income Tax Withholding:

### File Attachments

Unless you are claiming Out-of-State taxes in one of the following states, you must attached a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the link to the State Tax Form [here](#).

	Upload	View	Description	Doc Id	Delete
1	<input type="button" value="Upload"/>	<input type="button" value="View"/>	<input type="text"/>		<input type="button" value="Delete"/>

### Step 4:

- Click the link provided to find the appropriate state withholding form. A list of states will populate to assist in determining whether he/she needs to submit additional forms.
- Upload any relevant attachments as needed. This may include state tax withholding form or Foreign Source Income Statement.
- Click **Submit** to send form(s) to the UCPath Center for processing.

### Comments



## Business Use Case Scenario 2: Employee living in CA submits new Out-of-State Tax Withholding eForm via UCPath online

STANDARD PROCESS (HAPPY PATH)

### How to complete and submit a new request for Out-of-State Income Tax Withholding:

#### Step 1:

- Log into UCPath online and navigate to the **Forms Library**. Click **Access Forms**, then select **Out-of-State Income Tax Withholding**.

- Information from UCPath will automatically populate to the appropriate fields.

- If the employee selects “CA” as the State of Residence, he/she will be able to complete the Resident of California section while temporarily performing work in another state.
- Complete all sections of the eForm, using the magnifying glass where applicable in order to avoid errors.

## How to complete and submit a new request for Out-of-State Income Tax Withholding:

### Home Address

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Address Line 1: 300 Lakeside Dr

Address Line 2: Dummy 100

City: Oakland

State: CA

California

Postal Code: 94612

Type of Request: Request New

State of Residence\* 

Postal Code: 94612

Type of Request\* Request New

State of Residence\* CA  California

### Employee Contact Information

Home Telephone  123/456-7890Preferred Email  @test.comZZZ

### Step 2:

- Validate his/her information.
- Input an updated address\* if applicable\*\*.
- For the **Type of Request**, select **Request New**.

*\*A separate update via UCPath online will be required if employee wishes to change his/her home address on file.*

*\*\*For out of country employees, select "FC - Foreign Country".*

### How to complete and submit a new request for Out-of-State Income Tax Withholding:

Resident of California

**Use this section if you are a resident of the State of California, but you are temporarily working in the city, county and state listed below.**

Start Date: \*  
06/10/2019

End Date: \*  
07/06/2019

City: \*  
Philadelphia

County: \*  
Delaware

State: \*  
DE

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File Attachments

Unless you are claiming Out-of-State taxes in one of the following states, you must attach a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the list of State Tax Forms [here](#).

If you work in a state that has a reciprocal state of which you are a resident, you can be considered for exemption. With a reciprocal agreement exemption, no withholding will be taken out of your paycheck for the state in which you work. [Click here](#) to see which states have reciprocal agreements and to access the agreement documents.

Upload	View	Description	Doc. Id	Delete
Upload		Select an Option		Delete

Add File Attachment

### Step 3:

- Complete the **Resident of California** section\* as applicable.
- A list of action items will populate based on the information that is submitted.

### Action Items

	Message Text	Description
1	<input type="checkbox"/> Must submit a new out of state income tax withholding form when current assignment ends confirmation	I understand that I must submit a new UC Path Center Out-of-State Income Tax Withholding Form when my assignment, in the state listed above, ends.
2	<input type="checkbox"/> Confirmation of potential income tax from CA and state listed above	I understand that I may be subject to income tax withholding for both this state and the State of California.
3	<input type="checkbox"/> Certify the above information is true and correct.	I certify, to the best of my knowledge, that the above information is true, correct and complete.

*\*This would be the information for where the employee physically works. If the employee works from home, the home address is the work location, with the exception of reciprocal states.*

## How to complete and submit a new request for Out-of-State Income Tax Withholding:

### File Attachments

Unless you are claiming Out-of-State taxes in one of the following states, you must attached a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the link to the State Tax Form [here](#).

	Upload	View	Description	Doc Id	Delete
1	<input type="button" value="Upload"/>	<input type="button" value="View"/>	<input type="text"/>		<input type="button" value="Delete"/>

### Step 4:

- Click the link provided to find the appropriate state withholding form. A list of states will populate to assist in determining whether he/she needs to submit additional forms.
- Upload any relevant attachments as needed. This may include state tax withholding form or Foreign Source Income Statement.
- Click **Submit** to send form(s) to the UCPath Center for processing.

### Comments

## Business Use Case Scenario 3: Employee submits updated Out-of-State Tax Withholding form via UCPath online

STANDARD PROCESS (HAPPY PATH)

### How to complete and submit an updated request for Out-of-State Income Tax Withholding:

**TASK : Out-of-State Income Tax Withholding** eForm ID: 983

#### Withholding Information

This form determines the tax withholding for an employee who works and lives in a state other than California. Employees are categorized as one of the following:

- California tax residents -- subject to tax withholding on their worldwide income regardless of where the work is performed.
- California non-residents who work in California -- subject to tax withholding on their portion of income that is earned in the State of California.
- Non-residents working and living outside California -- not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.

#### Employee Information

Empl ID: 90000254 Name: UCPC\_003 CWR  
Job Title: Ind Contractor/Consultant Department: UNIVERSITY Univ of CA - Ofc of President

#### Home Address

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Override Address

Address Line 1: 300 Lakeside Dr Address Line 2: Dummy 100  
City: Oakland State: FL Florida  
Postal Code: 94612

Type of Request:  State of Residence:

Military Spouse?

#### Step 1:

- Log into UCPath online and navigate to the **Forms Library**. Click **Access Forms**, then select **Out-of-State Income Tax Withholding**.
  - Information from UCPath will automatically populate to the appropriate fields.
- Complete all the sections of the eForm.



## Business Use Case Scenario 3: Employee submits updated Out-of-State Tax Withholding form via UCPath online

STANDARD PROCESS (HAPPY PATH)

### How to complete and submit an updated request for Out-of-State Income Tax Withholding:

**Home Address**

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Address Line 1: 300 Lakeside Dr  
Address Line 2: Dummy 100  
City: Oakland  
State: CA  
California  
Postal Code: 94612

Type of Request:

State of Residence:

**Employee Contact Information**

Home Telephone:   
Preferred Email:

#### Step 2:

- Validate his/her information.
- Input an updated address\* if applicable.
- For the **Type of Request**, select **Stop Existing Request**.
- Use the magnifying glass where applicable in order to avoid errors.

*\*A separate update via UCPath online will be required if employee wishes to change his/her home address on file.*

## How to complete and submit an updated request for Out-of-State Income Tax Withholding:

### Cancel Withholding

This section should only be completed when an individual no longer works out of state or wants to cancel a previous state's withholding. Please cancel state income tax withholding deductions for the city, county and state listed below.

End Date: 10/25/2018	Stop County: Santa Barbara	
Stop City: Santa Barbara	Stop State: CA	California
Start Date: 10/26/2018	Start County: Multnomah	
Start City: Portland	Start State: OR	Oregon

### Action Items

	Message Text	Description
1	Certify the above information is true and correct.	I certify, to the best of my knowledge, that the above information is true, correct and complete.

### Step 3:

- Complete the **Cancel Withholding** section\* as applicable.
- A list of action items will populate based on the information that is submitted.

*\*This would be the information for where the employee physically works.*

## How to complete and submit an updated request for Out-of-State Income Tax Withholding:

### File Attachments

Unless you are claiming Out-of-State taxes in one of the following states, you must attached a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the link to the State Tax Form [here](#).

	Upload	View	Description	Doc Id	Delete
1	<input type="button" value="Upload"/>	<input type="button" value="View"/>	<input type="text"/>		<input type="button" value="Delete"/>

### Step 4:

- Click the link provided to find the appropriate state withholding form. A list of states will populate to assist in determining whether he/she needs to submit additional forms.
- Upload any relevant attachments as needed. This may include state tax withholding form or Foreign Source Income Statement.
- Click **Submit** to send form(s) to the UCPath Center for processing.

### Comments

Search

Submit

Save






# Business Use Case Scenario 4: Employee submits Foreign Source Income Statement via UCPath online

STANDARD PROCESS (HAPPY PATH)

## Complete the Foreign Source Income Form:



UCPath  
Center

**FOREIGN SOURCE INCOME STATEMENT  
(FSIS)**

Clear Form Validate Undo Highlight FR.115

The purpose of this form is to document income information of Non-Resident Aliens (NRA) to be sure that they do not get taxed on income, while working/studying outside of the United States. [Click here](#) to access form instructions.

**SECTION 1. KEY INFORMATION** \*Indicates Required Fields

Employee ID #* (8 Digits)	Last Name*	First Name*	M.I.								
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>											
Country of Tax Residence*											
Employee's Phone* (numbers only; no spaces)	Employee's Email*										

### Section 1:

- Complete all fields in this section.

## Complete the Foreign Source Income Form (cont'd):

### SECTION 2. FOREIGN SOURCE STATEMENT FOR PAYMENT OF EMPLOYMENT

<input type="checkbox"/>	Check the box if you are not a U.S. citizen, lawful Permanent Resident Alien of the U.S or a U.S. person or resident for tax purposes.
<input type="checkbox"/>	Check the box if you were employed by the University of California.
%	Indicate the percentage of time that you worked OUTSIDE of the U.S.
Employment Begin Date (m/d/yyyy)	Employment End Date (m/d/yyyy)
Employment Contract Begin Date (m/d/yyyy)	Employment Contract End Date (m/d/yyyy)
Address(es) of Employment Locations OUTSIDE of the U.S.	
1	
2	
3	

### SECTION 3. FOREIGN SOURCE STATEMENT FOR ACADEMIC SCHOLARSHIPS / FELLOWSHIPS


<input type="checkbox"/>	Check the box if you are not a U.S. citizen, lawful Permanent Resident Alien of the U.S or a U.S. person or resident for tax purposes.
%	Indicate the percentage of educational activity associated with this academic scholarship or fellowship that was conducted OUTSIDE of the U.S.
Educational Activity Begin Date (m/d/yyyy)	Educational Activity End Date (m/d/yyyy)
Address(es) of Locations OUTSIDE of the U.S. where Educational Activity was Conducted	
1	
2	
3	
Name of Payer of Scholarship or Fellowship	Address of Payer of Scholarship or Fellowship

Sections 2 and/or 3:

- The section(s) to complete are dependent upon the work assignment.
- Complete all relevant fields in these sections.

## Complete the Foreign Source Income Form (cont'd):

### SECTION 4. PAYEE SIGNATURE\*

<input type="checkbox"/>	I certify that the above information is true, correct and complete to the best of my knowledge.		
Type/Print Name*		Title*	
Employee Signature*		Date* (m/d/yyyy)	
			

### Section 4:

- Complete all fields in this section.
- **Please note:** Foreign Source Income Statement is to be attached to the Out of State Income Tax Withholding form.

## Business Use Case Scenario 5: Employee does not complete form but has been identified as an OOS/OOC employee

EXCEPTION PROCESS

- The UCPath Center will begin reaching out to Employee via Case email on the day he/she is either newly hired, rehired, or has an address change outside of California.
- If no response or form is received after 3 business days, the UCPath Center will escalate the case to the location's HR contact.
- If no response is received after 3 business days following the escalation, the UCPath Center Payroll Manager will reach out to the location for resolution.
- If no response is received after 10 business days, the case will be closed and the employee may be subject to taxes in both California and the state in which he/she resides.

- Incorrect employee tax withholding may be identified in one of two ways:
  - Discovered by the UCPath Center
  - Discovered by Employee, who notifies UCPath Center to request a tax adjustment via UCPath online
- Upon discovery of incorrect tax withholdings, the UCPath Center will:
  - Analyze the employee’s record for required documentation.
  - Process necessary adjustment(s)
  - Notify the employee via Case email once adjustment has been completed and record has been made whole.
- It is important to advise employees that they are subject to income tax withholdings for the state in which they earn compensation and not for the state in which they reside, with the exception of reciprocal states.

# KEY TAKEAWAYS

- Location will be responsible for notifying the employee of the need to complete the Out-of-State Income Tax Withholding eForm and/or Foreign Source Income Statement (as applicable) as a part of the local on-boarding process.
- To prevent taxation errors on payroll checks, Employee/Location will be responsible for providing all supporting documentation to the UCPath Center on or before payroll deadlines.
- If additional information is required in order for the UCPath Center to validate an employee's record, the UCPath Center will reach out to the employee via Case email.



# QUESTIONS?



# APPENDICES

#	Scenario	Sender	Receiver	Method(s)
1	Notify Employee of required eForm(s) during hiring process	Location	Employee	Various
2	Complete and submit required eForm(s)	Employee	UCPath Center	UCPath online
3	Notify Employee of additional information required	UCPath Center	Employee	Case email / UCPath
4	Submit additional information as needed	Employee	UCPath Center	UCPath online
5	Update Employee tax withholding according to election on eForm(s) received	UCPath Center	UCPath	UCPath



The following resources are available to locations for training and reference purposes.

Name	Type	Location	Description
<a href="#">View Personal Information</a>	UPK	UCPath online	A step by step walkthrough of how to view Personal Information.
<a href="#">Submit a Case to UCPath Center</a>	UPK	UCPath online	A step by step walkthrough of how to submit in inquiry via UCPath online.

## State Withholding Certificate Requirements

The table below reflects the state tax withholding requirements from income earned while an individual is living and working in that particular state. It also indicates the appropriate withholding certificate for each state that should be submitted to the UCPath Center Payroll Team.

**Note:** Employees living and working outside of California must also complete an Out-of-state Withholding Form.

State	Code	Requires Withholding	Withholding Certificate Requirements
Alabama	AL	Yes	Form A-4 from <a href="#">Alabama Department of Revenue</a>
Alaska	AK	No	None
Arizona	AZ	Yes	Form A-4 from <a href="#">Arizona Department of Revenue</a>
Arkansas	AR	Yes	Form AR4EC from <a href="#">Arkansas Department of Finance and Administration</a>
California	CA	Yes	Federal W-4, use <a href="#">UC version</a>
Colorado	CO	Yes	Federal W-4, use <a href="#">UC version</a>
Connecticut	CT	Yes	Form CT W-4 from <a href="#">Connecticut DRS</a>
Delaware	DE	Yes	Federal W-4, use <a href="#">UC version</a>
District of Columbia	DC	Yes	Form D-4 from <a href="#">Office of Tax and Revenue – District of Columbia</a>
Florida	FL	No	None
Georgia	GA	Yes	Form G-4/G4-E from <a href="#">Georgia Department of Revenue</a>
Hawaii	HI	Yes	Form HW-4 from <a href="#">Hawaii Department of Taxation</a>
Idaho	ID	Yes	Federal W-4, use <a href="#">UC version</a>

## State Withholding Certificate Requirements

State	Code	Requires Withholding	Withholding Certificate Requirements
Illinois	IL	Yes	Form IL-W4 from <a href="#">Illinois Department of Revenue</a>
Indiana	IN	Yes	Form WH-4 from <a href="#">Indiana Department of Revenue</a>
Iowa	IA	Yes	Form IA W4 from <a href="#">Iowa Department of Revenue</a>
Kansas	KS	Yes	Federal W-4, use <a href="#">UC version</a>
Kentucky	KY	Yes	Form K-4 (Form # 42A804) from <a href="#">Kentucky Department of Revenue</a>
Louisiana	LA	Yes	Form L-4 (Form #R1300), L-4A, or L-4E (Form #R1307) from <a href="#">Louisiana Department of Revenue</a>
Maine	ME	Yes	Form W-4ME from <a href="#">Maine Revenue Services</a>
Maryland	MD	Yes	Form MW 507 from <a href="#">Comptroller of Maryland</a>
Massachusetts	MA	Yes	Federal W-4, use <a href="#">UC version</a>
Michigan	MI	Yes	Form MI-W4 from <a href="#">Michigan Department of Treasury</a>
Minnesota	MN	Yes	Federal W-4, use <a href="#">UC version</a> & indicate “Minnesota” on form
Maine	ME	Yes	Form W-4ME from <a href="#">Maine Revenue Services</a>
Mississippi	MS	Yes	Form 89-350 from <a href="#">Mississippi State Tax Commission</a>
Missouri	MO	Yes	Form MO W-4 from <a href="#">Missouri Department of Revenue</a>
Montana	MT	Yes	Federal W-4, use <a href="#">UC version</a>
Nebraska	NE	Yes	Federal W-4, use <a href="#">UC version</a>
Nevada	NV	No	None
New Hampshire	NH	No	None
New Jersey	NJ	Yes	Form NJ-W4 from <a href="#">NJ Division of Taxation</a>
New Mexico	NM	Yes	Federal W-4, use <a href="#">UC version</a>

# State Withholding Certificate Requirements

State	Code	Requires Withholding	Withholding Certificate Requirements
New York	NY	Yes	Form IT-2104 or IT-2104E from <a href="#">NYS Department of Taxation and Finance</a>
North Carolina	NC	Yes	Form NC-4 or NC-4A from <a href="#">N.C. Department of Revenue</a>
North Dakota	ND	Yes	Federal W-4, use <a href="#">UC version</a>
Ohio	OH	Yes	Form IT-4 from <a href="#">Ohio Department of Taxation</a>
Oklahoma	OK	Yes	Federal W-4, use <a href="#">OK-W-4</a>
Oregon	OR	Yes	Federal W-4, use <a href="#">UC version</a>
Pennsylvania	PA	Yes	Federal W-4, use <a href="#">UC version</a>
Rhode Island	RI	Yes	Federal W-4, use <a href="#">UC version</a>
South Carolina	SC	Yes	Federal W-4, use <a href="#">UC version</a>
South Dakota	SD	No	None
Tennessee	TN	No	None
Texas	TX	No	None
Utah	UT	Yes	Federal W-4, use <a href="#">UC version</a>
Vermont	VT	Yes	Federal W-4, use <a href="#">UC version</a>
Virginia	VA	Yes	Form VA-4 from <a href="#">Virginia Department of Taxation</a>
Washington	WA	No	None
West Virginia	WV	Yes	Form IT-104 from <a href="#">West Virginia State Tax Department</a>
Wisconsin	WI	Yes	Form WT-4 from <a href="#">Wisconsin Department of Revenue</a>
Wyoming	WY	No	None