

## IRS Withholding Forms Have Changed

### What's different?

- Previously, Form W-4P was used to request federal income tax withholding on both periodic and nonperiodic pension or annuity payments.
- The revised *Form W-4P* is now used only to request federal income tax withholding on periodic pension or annuity payments.
- The new *Form W-4R* is now used to request federal income tax withholding on nonperiodic payments and eligible rollover distributions.

### How should the forms be filled out?

Refer to the following Church Pension Fund publications:

- *Instructions for Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments*
- *Instructions for Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions*
- *Combined instructions for Form W-9, Request for Taxpayer Identification Number and Certification, and Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)*

### Where can I find out more about these changes?

See these IRS forms and publications:

- *Publication 15-T, Federal Income Tax Withholding Methods*
- *Publication 15A, Employer's Supplemental Tax Guide*
- *Form W-4P and Instructions*
- *Form W-4R and Instructions*
- *Form W-9 and Instructions*

### When do the revised Form W-4P and new Form W-4R go into effect?

- They are in effect now but are required to be used when electing federal income tax withholding or requesting a change in federal income tax withholding on or after January 1, 2023.