



# TaxNewsFlash

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## KPMG report: Periodic and nonperiodic withholding certificates

The IRS in early 2022 issued a new withholding certificate, Form W-4R, which decoupled nonperiodic payments from the prior version of Form W-4P.

Beginning January 1, 2023, payors will be required to collect updated forms that are specific to periodic and nonperiodic payments. Though the IRS granted a phase-in year, many payors are still updating their software and processes for this change, while others may not yet be aware of the requirement.

Read a [December 2022 report](#) [PDF 184 KB] prepared by KPMG LLP that discusses the basics of periodic and nonperiodic withholding certificates, the reason for the new forms, and steps that businesses can be taking now so that they are compliant in the new year

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