

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

Print or type	First name and middle initial Last name Your social security number		
	Permanent home address (number and street or rural route) Apartment number		Single or Head of household ☐ Married ☐
	City, village, or post office State ZIP code		Married, but withhold at higher single rate ☐ Note: If married but legally separated, mark an X in the Single or Head of household box.
Are you a resident of New York City? ☐ ☐			
Are you a resident of Yonkers? Yes No ☐ ☐			
Complete the worksheet on page 3 before making any entries.			
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 20)			1.
2 Total number of allowances for New York City (from line 31)			2.
Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.			
3 New York State amount			3.
4 New York City amount			4.
5 Yonkers amount			5.

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature Date

Penalty — A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee: detach this page and give it to your employer; keep page 3 for your records.

Employers only: Please mark an X in the appropriate box(es) to indicate why you are sending a copy of this form to New York State:Employee is a new hire ☐ Employee claimed more than 14 exemption allowances for New York State ☐

Employer's name and address (Employer: complete this section only if you must send a copy of this form to the NYS Tax Department) Employer identification number

Instructions**Changes for 2007**

The worksheet on page 3, used to compute your withholding allowances or to enter an additional dollar amount on lines 3, 4, or 5 on Form IT-2104, has been revised for tax year 2007. If you filed a 2006 Form IT-2104 and used the worksheet on page 3 of the 2006 form, you should complete a new 2007 Form IT-2104 and give it to your employer.

Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.

- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$100,000 or more during the tax year.
- The total income of you and your spouse has increased to \$100,000 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file Form IT-2104-E, Certificate of Exemption from Withholding, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, and you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,000.