# Employee’s Withholding Allowance Certificate

**IT-2104**

New York State • New York City • Yonkers

<table>
<thead>
<tr>
<th>Print or type</th>
<th>Last name</th>
<th>Your social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>First name and middle initial</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent home address (number and street or rural route)</td>
<td>Apartment number</td>
<td></td>
</tr>
<tr>
<td>City, village, or post office</td>
<td>State</td>
<td>ZIP code</td>
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</table>

**Single or Head of household**  
**Married**  
**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?  
Yes [ ]  
No [ ]

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)  
2. Total number of allowances for New York City (from line 31)

**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
4. New York City amount
5. Yonkers amount

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 pages 3 and 4 for your records.**

**Employers only:** Mark an X in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instr.):

A. Employee claimed more than 14 exemption allowances for NYS .........  

B. Employee is a new hire or a rehire....  
   First date employee performed services for pay (mm-dd-yyyy) (see instr.):  

   Are dependent health insurance benefits available for this employee? .........  
   Yes [ ]  
   No [ ]

   If Yes, enter the date the employee qualifies (mm-dd-yyyy):  

**Employer’s name and address** (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department)  
**Employer identification number**

**Changes effective for 2012**

The chart in Part 4 and the additional dollar amounts in the instructions on page 2, used to compute your withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised for tax year 2012. If you filed a 2011 Form IT-2104 and used the charts in Part 4 or the additional dollar amounts, you should complete a new 2012 Form IT-2104 and give it to your employer.

**Who should file this form**

This certificate, Form IT-2104, is completed by an employer 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. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. 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.

Withholding allowances
You may not claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 2 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1, 2, 20, or 31, and your employer cannot accommodate negative allowances, enter 0 and see Additional dollar amount(s) below.

Income from sources other than wages — If you have more than $1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each $1,000 of nonwage income. If you arrive at negative allowances (less than zero), see Withholding allowances above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, Estimated Income Tax Payment Voucher for Individuals, or see Need help? on page 4.

Other credits (Worksheet line 13) — If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances as follows:

- If you expect your New York adjusted gross income to be less than $50,000, divide the amount of the expected credit by 60 and enter the result (rounded to the nearest whole number) on line 13.
- If you expect your New York adjusted gross income to be $50,000 or more, divide the amount of the expected credit by 70 and enter the result (rounded to the nearest whole number) on line 13.

Example: You expect your New York adjusted gross income to exceed $50,000. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be $160. Divide the expected credit by 70. 160/70 = 2.2857. The additional withholding allowance(s) would be 2. Enter 2 on line 13.

Married couples with both spouses working — If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each mark an X in the box Married, but withhold at higher single rate on the certificate front, and divide the total number of allowances that you compute on line 20 and line 31 (if applicable) between you and your working spouse. Your withholding will better match your total tax if the higher-wage-earning spouse claims all of the couple's allowances and the lower-wage-earning spouse claims zero allowances. Do not claim more total allowances than you are entitled to. If you and your spouse's combined wages are between $100,000 and $150,000, use the chart in Part 4 to compute the number of allowances to transfer to line 19.

Taxpayers with more than one job — If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by six on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see Withholding allowances above.

If your combined wages are between $100,000 and $150,000, use the chart in Part 4 to compute the number of allowances to transfer to line 19. Substitute the words Highest paying job for Higher earner's wages within the chart.

Dependents — If you are a dependent of another taxpayer and expect your income to exceed $3,000, you should reduce your withholding allowances by one for each $1,000 of income over $2,500. This will ensure that your employer will withhold enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job — If you will use the head-of-household filing status on your state income tax return, mark the Single or Head of household box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 14.

Married couples with only one spouse working — If your spouse does not work and has no income subject to state income tax, mark the Married box on the front of the certificate. You may also wish to claim two additional allowances on line 15.

Additional dollar amount(s)
You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances using the worksheet on page 3 and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional $1.50 of tax withheld per week for New York State withholding on line 3, and an additional $0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 15% (1.15) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting that your employer withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart in Part 4, is accurate for a weekly payroll. Therefore, if you are paid other than weekly, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed using the worksheet on page 3.

Avoid underwithholding
Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

Employers
Box A — If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an X in box A and send a copy of Form IT-2104 to: NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

- Quarter: January - March
- Due date: April 30
- Quarter: April - June
- Due date: July 31
- Quarter: July - September
- Due date: October 31
- Quarter: October - December
- Due date: January 31

Box B — If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an X in box B. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an X in the Yes or No box indicating if dependent health insurance benefits are available to this employee. If Yes, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119. To report newly-hired or rehired employees online instead of submitting this form, go to www.nyneshire.com.
Worksheet

Part 1 — Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).

6 Enter the number of dependents that you will claim on your state return (do not include yourself or, if married, your spouse) ... 6.

For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.

7 College tuition credit ................................................................. 7.
8 New York State household credit .................................................. 8.
9 Real property tax credit .............................................................. 9.

For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.

10 Child and dependent care credit .................................................. 10.
11 Earned income credit ............................................................... 11.
12 Empire State child credit ........................................................... 12.
13 Other credits (see instructions) .................................................... 13.

For lines 14 and 15, enter 2 if either situation applies.

14 Head of household status and only one job ................................ 14.
15 Married couples with only one spouse working and only one job ... 15.
16 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate $ ......................
   Divide this estimate by $1,000. Drop any fraction and enter the number ..................... 16.
17 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 28.
   All others enter 0 ................................................................. 17.
18 Add lines 6 through 17 ............................................................... 18.
19 If you have more than one job, or are married with both spouses working, and your combined wages are between $100,000 and $150,000, enter the appropriate number from the chart in Part 4. All others enter 0 .................................................. 19.
20 Subtract line 19 from line 18. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter 0 here and on line 1 and see Additional dollar amounts in the instructions. (If you have more than one job, or if you and your spouse both work, see instructions.) 20.

Part 2 — Complete this part only if you expect to itemize deductions on your state return.

21 Enter your estimated federal itemized deductions for the tax year .................................................. 21.
22 Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 21 (if your estimated New York AGI is over $1 million, you must enter on line 22 all estimated federal itemized deductions included on line 21 except charitable contributions) .... 22.
23 Subtract line 22 from line 21 .......................................................... 23.
24 Enter your estimated college tuition itemized deduction ................................................................. 24.
25 Add lines 23 and 24 ................................................................. 25.
26 Based on your federal filing status, enter the applicable amount from the table below .................. 26.

<table>
<thead>
<tr>
<th>Standard deduction table</th>
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</thead>
<tbody>
<tr>
<td>Single (cannot be claimed as a dependent)</td>
</tr>
<tr>
<td>Single (can be claimed as a dependent)</td>
</tr>
<tr>
<td>Head of household</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
</tr>
<tr>
<td>Married filing jointly</td>
</tr>
<tr>
<td>Married filing separate returns</td>
</tr>
</tbody>
</table>

27 Subtract line 26 from line 25 (if line 26 is larger than line 25, enter 0 here and on line 17 above) .................................................. 27.
28 Divide line 27 by $1,000. Drop any fraction and enter the result here and on line 17 above ........ 28.

Part 3 — Complete this part to compute your withholding allowances for New York City (line 2).

29 Enter the amount from line 6 above .................................................. 29.
30 Add lines 14 through 17 above and enter total here .................................................. 30.
31 Add lines 29 and 30. Enter the result here and on line 2 .................................................. 31.
Part 4 — This chart is for taxpayers with more than one job, or married couples with both spouses working, and combined wages between $100,000 and $150,000. All others do not have to use this chart.

Enter the number of allowances (top number) on line 19, or the additional withholding (bottom dollar amount) on line 3.

<table>
<thead>
<tr>
<th>Higher earner's wages ↓</th>
<th>$100,000 to 105,000</th>
<th>$105,000 to 110,000</th>
<th>$110,000 to 115,000</th>
<th>$115,000 to 120,000</th>
<th>$120,000 to 125,000</th>
<th>$125,000 to 130,000</th>
<th>$130,000 to 135,000</th>
<th>$135,000 to 140,000</th>
<th>$140,000 to 145,000</th>
<th>$145,000 to 150,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>under $90,000</td>
<td>1 $1.00</td>
<td>2 $2.50</td>
<td>3 $4.00</td>
<td>4 $5.50</td>
<td>5 $7.00</td>
<td>6 $8.50</td>
<td>7 $10.00</td>
<td>8 $12.00</td>
<td>9 $13.00</td>
<td>10 $15.00</td>
</tr>
<tr>
<td>$90,000 – $100,000</td>
<td>2 $2.50</td>
<td>3 $4.00</td>
<td>4 $5.50</td>
<td>5 $7.00</td>
<td>6 $8.50</td>
<td>7 $10.00</td>
<td>8 $12.00</td>
<td>9 $13.00</td>
<td>10 $14.50</td>
<td></td>
</tr>
<tr>
<td>$100,000 – $110,000</td>
<td>1 $1.50</td>
<td>2 $3.00</td>
<td>3 $4.50</td>
<td>4 $6.00</td>
<td>5 $7.50</td>
<td>6 $9.00</td>
<td>7 $10.00</td>
<td>8 $12.00</td>
<td>9 $13.50</td>
<td></td>
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<tr>
<td>$110,000 – $120,000</td>
<td>1 $1.50</td>
<td>2 $3.00</td>
<td>3 $4.50</td>
<td>4 $6.00</td>
<td>5 $7.50</td>
<td>6 $9.00</td>
<td>7 $10.00</td>
<td>8 $12.00</td>
<td>9 $13.50</td>
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<tr>
<td>$120,000 – $130,000</td>
<td>2 $3.00</td>
<td>3 $4.50</td>
<td>4 $6.00</td>
<td>5 $7.50</td>
<td>6 $9.00</td>
<td>7 $10.00</td>
<td>8 $12.00</td>
<td>9 $13.50</td>
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<tr>
<td>$130,000 – $140,000</td>
<td>3 $4.50</td>
<td>4 $6.00</td>
<td>5 $7.50</td>
<td>6 $9.00</td>
<td>7 $10.00</td>
<td>8 $12.00</td>
<td>9 $13.50</td>
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<tr>
<td>$140,000 – $150,000</td>
<td>4 $6.00</td>
<td>5 $7.50</td>
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Privacy notification
The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1090, 1145, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?
- Visit our Web site at www.tax.ny.gov
  - get information and manage your taxes online
  - check for new online services and features

Telephone assistance
Automated income tax refund status: (518) 457-5149
Personal Income Tax Information Center: (518) 457-5181
To order forms and publications: (518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082