



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
	City, village, or post office	State	ZIP code

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)	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
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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: 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
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Instructions

Changes for 2010

The additional withholding per week dollar amounts and the number of allowances in the charts on page 4 of the instructions for this form have been revised for tax year 2010. If you filed a 2009 Form IT-2104 (dated 4/09) based on the tax rate increase effective for tax year 2009, and you used the charts on page 4 of the 2009 Form IT-2104 to compute an additional dollar amount to claim on lines 3, 4, or 5 of Form IT-2104, you should complete a new 2010 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.