



Employee's Withholding Allowance Certificate
New York State • New York City • Yonkers

Form with fields for First name and middle initial, Last name, Your social security number, Permanent home address, Apartment number, City, village, or post office, State, ZIP code, and marital status options.

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.

Worksheet lines 1 and 2: Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 20) and 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.

Worksheet lines 3, 4, and 5: New York State amount, New York City amount, and Yonkers amount

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

Employee's signature and Date fields

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.) and Employer identification number fields

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.

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.

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.

- 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.