



Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104
(1/12)

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 <input type="checkbox"/> Married <input type="checkbox"/>
	City, village, or post office _____ State _____ ZIP code _____	Married, but withhold at higher single rate <input type="checkbox"/> Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> 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 17)	1.	_____
2 Total number of allowances for New York City (from line 28)	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 a copy 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 A.

B. Employee is a new hire or a rehire.... B. 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 _____
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Instructions

Changes effective for 2012

Form IT-2104 has been revised for tax year 2012. The worksheet on page 3, the charts beginning on page 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. If you previously filed a Form IT-2104 and used the worksheet, charts, 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 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.

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	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	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.nynewhire.com.

Worksheet

See the instructions before completing this 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 (<i>do not include yourself or, if married, your spouse</i>) ...	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 (<i>see instructions</i>)	13.	_____
14	Head of household status and only one job (<i>enter 2 if the situation applies</i>)	14.	_____
15	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	15.	_____
16	If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 25. All others enter 0	16.	_____
17	Add lines 6 through 16. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> and <i>Married couples with both spouses working</i>	17.	_____

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

18	Enter your estimated federal itemized deductions for the tax year	18.	_____
19	Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 18 (<i>if your estimated New York AGI is over \$1 million, you must enter on line 19 all estimated federal itemized deductions included on line 18 except charitable contributions</i>)	19.	_____
20	Subtract line 19 from line 18	20.	_____
21	Enter your estimated college tuition itemized deduction	21.	_____
22	Add lines 20 and 21	22.	_____
23	Based on your federal filing status, enter the applicable amount from the table below	23.	_____

Standard deduction table

Single (cannot be claimed as a dependent) ...	\$ 7,500	Qualifying widow(er)	\$15,000
Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$15,000
Head of household	\$10,500	Married filing separate returns	\$ 7,500

24	Subtract line 23 from line 22 (<i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i>)	24.	_____
25	Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above	25.	_____

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

26	Enter the amount from line 6 above	26.	_____
27	Add lines 14 through 16 above and enter total here	27.	_____
28	Add lines 26 and 27. Enter the result here and on line 2	28.	_____