



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 checkboxes for marital status and residency.

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.

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

Employer: Keep this certificate with your records.

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 instructions):

Form with checkboxes for: Employee claimed more than 14 exemption allowances for NYS, Employee is a new hire or a rehire, and dependent health insurance benefits available.

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

Instructions

Changes effective for 2015

Form IT-2104 has been revised for tax year 2015. 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 withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised.

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.

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 moved into or out of NYC or Yonkers.
• 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 \$106,200 or more during the tax year.
• The total income of you and your spouse has increased to \$106,200 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.

**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 12227-0865**. If the employee is also a new hire or rehire, see *Box B* instructions.

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](http://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	_____
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>			
7	College tuition credit .....	7	_____
8	New York State household credit .....	8	_____
9	Real property tax credit .....	9	_____
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>			
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 <b>and</b> 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 <b>0</b> .....	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> or <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 .....	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	_____												
<b>Standard deduction table</b>															
<table border="1" style="width: 100%;"> <tbody> <tr> <td>Single (cannot be claimed as a dependent) ....</td> <td>\$ 7,900</td> <td>Qualifying widow(er) .....</td> <td>\$15,850</td> </tr> <tr> <td>Single (can be claimed as a dependent) .....</td> <td>\$ 3,100</td> <td>Married filing jointly .....</td> <td>\$15,850</td> </tr> <tr> <td>Head of household .....</td> <td>\$11,100</td> <td>Married filing separate returns .....</td> <td>\$ 7,900</td> </tr> </tbody> </table>				Single (cannot be claimed as a dependent) ....	\$ 7,900	Qualifying widow(er) .....	\$15,850	Single (can be claimed as a dependent) .....	\$ 3,100	Married filing jointly .....	\$15,850	Head of household .....	\$11,100	Married filing separate returns .....	\$ 7,900
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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	_____