# Employee's Withholding Allowance Certificate

**IT-2104**

**New York State • New York City • Yonkers**

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

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 35) ........................................................................ 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 __________

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.

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**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):

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 2019

Form IT-2104 has been revised for tax year 2019. Additional allowances are allowed for covered employees of employers who elected to pay the employer compensation expense tax and for employees who made contributions to a New York Charitable Gifts Trust Fund during 2018.

The worksheet on page 3 and the charts beginning on page 4, used to compute 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 or charts, you should complete a new 2019 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 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 $107,650 or more during the tax year.
- The total income of you and your spouse has increased to $107,650 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.
Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter: Due date
January – March: April 30
April – June: July 31
July – September: October 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.

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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 (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 New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2 .... 13
14 Other credits (see instructions) ...................................................... 14
15 Head of household status and only one job (enter 2 if the situation applies) .................................................. 15
16 Enter an estimate of your federal adjustments to income, such as 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 be a covered employee of an employer who elected to pay the employer compensation expense tax, complete Part 3 below and enter the number from line 29 .................................................. 17
18 If you made contributions in 2018 to a New York Charitable Gifts Trust Fund (the Health Charitable Account or the Elementary and Secondary Education Account), complete Part 4 below and enter the amount from line 32 .................................................. 18
19 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 24. All others enter 0 .................................................. 19
20 Add lines 6 through 19. 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 Taxpayers with more than one job or Married couples with both spouses working .......... 20

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

21 Enter your estimated NY itemized deductions for the tax year (see Form IT-196 and its instructions: enter the amount from line 49) .... 21
22 Based on your federal filing status, enter the applicable amount from the table below 22

<table>
<thead>
<tr>
<th>Standard deduction table</th>
</tr>
</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>
</tbody>
</table>

23 Subtract line 22 from line 21 (if line 22 is larger than line 21: enter 0 here and on line 19 above) .... 23
24 Divide line 23 by $1,000. Drop any fraction and enter the result here and on line 19 above .... 24

Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).

25 Expected annual wages and compensation from electing employer in 2019 .................................................. 25
26 Line 25 minus $40,000 (if zero or less, stop) ......................... 26
27 Line 26 multiplied by .015 ......................................................... 27
28 Line 27 multiplied by .935 ......................................................... 28
29 Divide line 28 by 65. Drop any fraction and enter the result here and on line 17 above .................................................. 29

Part 4 – Complete this part if you made contributions in 2018 to the Health Charitable Account or the Elementary and Secondary Education Account (line 18).

30 Contributions to these funds in 2018 .................................................. 30
31 Multiply line 30 by 85% (.85) ......................................................... 31
32 Divide line 31 by 60. Drop any fraction and enter the result here and on line 18 above .... 32

Part 5 – Complete this part to compute your withholding allowances for New York City (line 2).

33 Enter the amount from line 6 above .................................................. 33
34 Add lines 15 through 19 above and enter total here .... 34
35 Add lines 33 and 34. Enter the result here and on line 2 .... 35