### Employee’s Withholding Allowance Certificate

**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>Permanente home address (number and street or rural route)</td>
<td>Apartment number</td>
<td>Single or Head of household [ ] Married [ ]</td>
</tr>
<tr>
<td>State</td>
<td>ZIP code</td>
<td>Married, but withhold at higher single rate [ ]</td>
</tr>
<tr>
<td>City, village, or post office</td>
<td>State</td>
<td>Note: If married but legally separated, mark an X in the Single or Head of household box.</td>
</tr>
</tbody>
</table>

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 ____________

**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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**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 2014

Form IT-2104 has been revised for tax year 2014. The worksheet on page 3 used to compute your withholding allowances and the charts beginning on page 4 used to enter an additional dollar amount of withholding have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2014 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 owe 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 $104,600 or more during the tax year.
- The total income of you and your spouse has increased to $104,600 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.