



Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

Form with fields for personal information, residence status, and withholding allowances.

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

Signature and date fields for the employee.

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.

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

Employer selection boxes A and B, and dependent health insurance availability options.

Employer information fields: name and address, and identification number.

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.

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 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 \$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.

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. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,100.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances**, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amount(s)* below.

Income from sources other than wages – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*, or see *Need help?* on page 6.

Other credits (Worksheet line 13) – If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 13.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$209,250	Less than \$261,550	Less than \$313,850	66
Between \$209,250 and \$1,046,350	Between \$261,550 and \$1,569,550	Between \$313,850 and \$2,092,800	68
Over \$1,046,350	Over \$1,569,550	Over \$2,092,800	88

Example: *You are married and expect your New York adjusted gross income to be less than \$313,850. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 66. $160/66 = 2.4242$. The additional withholding allowance(s) would be 2. Enter 2 on line 13.*

Married couples with both spouses working – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple’s allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If your combined wages are:

- less than \$104,600, you should each mark an **X** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 17 and line 28 (if applicable) between you and your working spouse.
- \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount on line 3.

Taxpayers with more than one job – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under \$104,600, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between \$104,600 and \$2,197,503, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words *Higher-paying job for Higher earner’s wages* within the chart).

Dependents – If you are a dependent of another taxpayer and expect your income to exceed \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 14.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$1.85 of tax withheld per week for New York State withholding on line 3, and an additional \$0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 15% (.15) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 4 or Part 5, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

Avoid underwithholding

Form IT-2104, together with your employer’s withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

(continued)

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**. 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.

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> 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	_____												
Standard deduction table															
<table border="1" style="width: 100%;"> <tbody> <tr> <td>Single (cannot be claimed as a dependent)</td> <td>\$ 7,800</td> <td>Qualifying widow(er)</td> <td>\$15,650</td> </tr> <tr> <td>Single (can be claimed as a dependent)</td> <td>\$ 3,100</td> <td>Married filing jointly</td> <td>\$15,650</td> </tr> <tr> <td>Head of household</td> <td>\$10,950</td> <td>Married filing separate returns</td> <td>\$ 7,800</td> </tr> </tbody> </table>				Single (cannot be claimed as a dependent)	\$ 7,800	Qualifying widow(er)	\$15,650	Single (can be claimed as a dependent)	\$ 3,100	Married filing jointly	\$15,650	Head of household	\$10,950	Married filing separate returns	\$ 7,800
Single (cannot be claimed as a dependent)	\$ 7,800	Qualifying widow(er)	\$15,650												
Single (can be claimed as a dependent)	\$ 3,100	Married filing jointly	\$15,650												
Head of household	\$10,950	Married filing separate returns	\$ 7,800												
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	_____

		Combined wages between \$1,151,000 and \$1,674,249									
Higher earner's wages		\$1,151,000	\$1,203,350	\$1,255,700	\$1,308,000	\$1,360,300	\$1,412,650	\$1,464,950	\$1,517,250	\$1,569,550	\$1,621,950
		\$1,203,349	\$1,255,699	\$1,307,999	\$1,360,299	\$1,412,649	\$1,464,949	\$1,517,249	\$1,569,549	\$1,621,949	\$1,674,249
\$575,500	\$627,799	\$14	\$17								
\$627,800	\$680,099	\$14	\$17	\$20	\$23						
\$680,100	\$732,449	\$14	\$17	\$20	\$23	\$26	\$29				
\$732,450	\$784,749	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35		
\$784,750	\$837,099	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$837,100	\$889,449	\$22	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$889,450	\$941,749	\$20	\$25	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$941,750	\$994,049	\$18	\$23	\$28	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$994,050	\$1,046,349	\$25	\$21	\$26	\$31	\$26	\$29	\$32	\$35	\$38	\$41
\$1,046,350	\$1,098,699	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$40
\$1,098,700	\$1,150,999	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37
\$1,151,000	\$1,203,349	\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34
\$1,203,350	\$1,255,699		\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31
\$1,255,700	\$1,307,999			\$9	\$18	\$28	\$27	\$23	\$28	\$33	\$28
\$1,308,000	\$1,360,299				\$8	\$18	\$28	\$27	\$23	\$28	\$33
\$1,360,300	\$1,412,649					\$8	\$18	\$28	\$27	\$23	\$28
\$1,412,650	\$1,464,949						\$9	\$18	\$28	\$27	\$23
\$1,464,950	\$1,517,249							\$8	\$18	\$28	\$27
\$1,517,250	\$1,569,549								\$8	\$18	\$28
\$1,569,550	\$1,621,949									\$8	\$18
\$1,621,950	\$1,674,249										\$8

		Combined wages between \$1,674,250 and \$2,197,503									
Higher earner's wages		\$1,674,250	\$1,726,550	\$1,778,900	\$1,831,200	\$1,883,500	\$1,935,850	\$1,988,150	\$2,040,500	\$2,092,800	\$2,145,150
		\$1,726,549	\$1,778,899	\$1,831,199	\$1,883,499	\$1,935,849	\$1,988,149	\$2,040,499	\$2,092,799	\$2,145,149	\$2,197,503
\$837,100	\$889,449	\$44	\$47								
\$889,450	\$941,749	\$44	\$47	\$50	\$53						
\$941,750	\$994,049	\$44	\$47	\$50	\$53	\$56	\$59				
\$994,050	\$1,046,349	\$44	\$47	\$50	\$53	\$56	\$59	\$62	\$65		
\$1,046,350	\$1,098,699	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$64	\$473	\$890
\$1,098,700	\$1,150,999	\$40	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$470	\$890
\$1,151,000	\$1,203,349	\$37	\$40	\$43	\$46	\$49	\$52	\$55	\$58	\$467	\$887
\$1,203,350	\$1,255,699	\$34	\$37	\$40	\$43	\$46	\$49	\$52	\$55	\$464	\$884
\$1,255,700	\$1,307,999	\$31	\$34	\$37	\$40	\$43	\$46	\$49	\$52	\$461	\$881
\$1,308,000	\$1,360,299	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$49	\$458	\$878
\$1,360,300	\$1,412,649	\$33	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$455	\$875
\$1,412,650	\$1,464,949	\$28	\$33	\$28	\$31	\$34	\$37	\$40	\$43	\$452	\$872
\$1,464,950	\$1,517,249	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$40	\$449	\$869
\$1,517,250	\$1,569,549	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$446	\$866
\$1,569,550	\$1,621,949	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$443	\$863
\$1,621,950	\$1,674,249	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$440	\$860
\$1,674,250	\$1,726,549	\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$437	\$857
\$1,726,550	\$1,778,899		\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$434	\$854
\$1,778,900	\$1,831,199			\$8	\$18	\$28	\$27	\$23	\$28	\$439	\$851
\$1,831,200	\$1,883,499				\$8	\$18	\$28	\$27	\$23	\$434	\$856
\$1,883,500	\$1,935,849					\$8	\$18	\$28	\$27	\$429	\$851
\$1,935,850	\$1,988,149						\$8	\$18	\$28	\$433	\$846
\$1,988,150	\$2,040,499							\$8	\$18	\$434	\$850
\$2,040,500	\$2,092,799								\$8	\$425	\$851
\$2,092,800	\$2,145,149									\$212	\$435
\$2,145,150	\$2,197,503										\$14

Note: These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,098,752 but less than \$2,197,503, and the other spouse's wages are also more than \$1,098,752 but less than \$2,197,503;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,197,503, but combined wages from all jobs is over \$2,197,503.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, please contact the Tax Department for assistance (see *Need help?* on page 6).

Part 5 – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$104,600 and \$2,197,503.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between \$104,600 and \$523,149										
Higher wage		\$104,600 \$125,549	\$125,550 \$146,449	\$146,450 \$167,349	\$167,350 \$188,299	\$188,300 \$230,149	\$230,150 \$272,049	\$272,050 \$313,849	\$313,850 \$366,199	\$366,200 \$418,549	\$418,550 \$470,849	\$470,850 \$523,149
\$52,300	\$73,199	\$13	\$17									
\$73,200	\$94,099	\$12	\$19	\$25	\$25							
\$94,100	\$115,049	\$8	\$16	\$23	\$26	\$27						
\$115,050	\$125,549	\$2	\$11	\$18	\$21	\$24	\$27					
\$125,550	\$135,999		\$4	\$15	\$17	\$22	\$27					
\$136,000	\$146,449		\$2	\$11	\$14	\$18	\$27	\$25				
\$146,450	\$156,899			\$4	\$11	\$15	\$27	\$23				
\$156,900	\$167,349			\$2	\$8	\$13	\$26	\$24	\$20			
\$167,350	\$188,299				\$3	\$11	\$24	\$27	\$21	\$23		
\$188,300	\$230,149					\$8	\$20	\$29	\$26	\$23	\$17	
\$230,150	\$272,049						\$8	\$15	\$23	\$18	\$17	\$12
\$272,050	\$313,849							\$7	\$15	\$22	\$15	\$16
\$313,850	\$366,199								\$8	\$15	\$22	\$14
\$366,200	\$418,549									\$8	\$15	\$22
\$418,550	\$470,849										\$8	\$15
\$470,850	\$523,149											\$8

		Combined wages between \$523,150 and \$1,150,999											
Higher wage		\$523,150 \$575,499	\$575,500 \$627,799	\$627,800 \$680,099	\$680,100 \$732,449	\$732,450 \$784,749	\$784,750 \$837,099	\$837,100 \$889,449	\$889,450 \$941,749	\$941,750 \$994,049	\$994,050 \$1,046,349	\$1,046,350 \$1,098,699	\$1,098,700 \$1,150,999
\$230,150	\$272,049	\$9											
\$272,050	\$313,849	\$9	\$8										
\$313,850	\$366,199	\$16	\$8	\$8	\$8								
\$366,200	\$418,549	\$14	\$16	\$8	\$8	\$8	\$8						
\$418,550	\$470,849	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8				
\$470,850	\$523,149	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$8		
\$523,150	\$575,499	\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$218	\$439
\$575,500	\$627,799		\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$218	\$439
\$627,800	\$680,099			\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$218	\$439
\$680,100	\$732,449				\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$218	\$439
\$732,450	\$784,749					\$8	\$15	\$22	\$14	\$16	\$8	\$218	\$439
\$784,750	\$837,099						\$8	\$15	\$22	\$14	\$16	\$218	\$439
\$837,100	\$889,449							\$8	\$15	\$22	\$14	\$226	\$439
\$889,450	\$941,749								\$8	\$15	\$22	\$224	\$447
\$941,750	\$994,049									\$8	\$15	\$232	\$445
\$994,050	\$1,046,349										\$8	\$225	\$453
\$1,046,350	\$1,098,699											\$112	\$236
\$1,098,700	\$1,150,999												\$13

(Part 5 continued on page 7)

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

