



Department of Taxation and Finance

# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104

|   |           |                             |
|---|-----------|-----------------------------|
| First name and middle initial                             | Last name | Your Social Security number |
| Permanent home address (number and street or rural route) |           | Apartment number            |
| City, village, or post office                             |           | State                       |
|   |           | ZIP code                    |

Single or Head of household  Married   
Married, but withhold at higher single rate   
**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 (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? ..... Yes  No   
Are you a resident of Yonkers? ..... Yes  No

**Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.**

|  |          |  |
|--|----------|--|
| 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet) | <b>1</b> |  |
| 2 Total number of allowances for New York City (from line 31, if using worksheet)  | <b>2</b> |  |

**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 | <b>3</b> |  |
| 4 New York City amount  | <b>4</b> |  |
| 5 Yonkers amount        | <b>5</b> |  |

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

**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's signature | Date |
|----------------------|------|

**Employee:** Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

**Note:** Single taxpayers with one job and zero dependents, enter **1** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *IT-2104-I*) or scan the QR code below.

**Employer: Keep this certificate with your records.**

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *IT-2104-I*) or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mm-dd-yyyy) (see Box B instructions):

You may report new hire information online instead of mailing the form to New York State. Visit [www.nynewhire.com](http://www.nynewhire.com).

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website above, **not** Form IT-2104.

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 New York State Tax Department.) | Employer identification number |
|---|--------------------------------|

Scan here



<https://www.tax.ny.gov/r/it2104i-2024>