



# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

**IT-2104**  
(6/11)

<b>Print or type</b>	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? ..... 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 31) ..... **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
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**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 pages 3 and 4 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 (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 2011

Beginning with tax year 2011, the Yonkers resident personal income tax surcharge rate has increased. Employers have been notified of new withholding tables to ensure that the proper amount of tax is withheld for 2011 without any further action on your part. However, if you completed Form IT-2104 and requested an additional dollar amount of Yonkers withholding on line 5, you should complete this revised 2011 Form IT-2104 and give it to your employer.

If you completed a 2010 Form IT-2104 and computed an additional New York City withholding amount, you should complete a new 2011 Form IT-2104 and give it to your employer.

When reporting new hires or rehires, employers are now required to report the first date an employee performed services for pay. They must also report if dependent health insurance benefits are available and the date the employee becomes eligible for the benefit.

### 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 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 \$100,000 or more during the tax year.
- The total income of you and your spouse has increased to \$100,000 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.