



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 |                             | Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> |
| City, village, or post office                                                                                                                                                 |  |           | State            | ZIP code                    | Married, but withhold at higher single rate <input type="checkbox"/>                  |
| <b>Note:</b> If married but legally separated, mark an <b>X</b> in the <i>Single or Head of household</i> box.                                                                |  |           |                  |                             |                                                                                       |
| Are you a resident of New York City (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> |  |           |                  |                             |                                                                                       |
| Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                 |  |           |                  |                             |                                                                                       |
| <b>Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.</b>                                                          |  |           |                  |                             |                                                                                       |
| 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)                                                |  |           |                  | 1                           |                                                                                       |
| 2 Total number of allowances for New York City (from line 31, if using worksheet)                                                                                             |  |           |                  | 2                           |                                                                                       |
| <b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b>                                                  |  |           |                  |                             |                                                                                       |
| 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.

**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-2025>