Employees may adjust their state income tax withholdings through the Self Service Application. Withholding status and allowance(s), including any additional amount withheld, will apply to all active employee assignments. Changes made through this application will change the employee’s official NYIT Personnel Record.

1. From the Self Service menu choose ‘Tax Info’

2. The Tax Form page will load with the employee's federal tax withholding selections visible and a link to the state form.

3. Click on the hyperlink New York Withholding Form(PDF) - you will be brought to a PDF form on the www.tax.ny.gov website. This PDF form includes the ‘Allowance Certificate’ or IT-2104 Form, Instructions on how to complete the form, a Worksheet and a chart for taxpayers. The allowance form can be filled out online but you must still print it out and take it Payroll for processing.
4. Below is an example of each page of the form. You will be allowed to type information in the blank fields below.

New York State Department of Taxation and Finance

Employee’s Withholding Allowance Certificate

New York State • New York City • Yonkers

Print or type

First name and middle initial

Last name

Your social security number

Your social security number

Permanent home address (number and street or route inside)

Apartment number

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.

City, village, or post office

State

ZIP code

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.


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 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
Part of the first, and the entire second page, of the **IT-2104** provides instructions and assistance with completing the form.

### Instructions

**Changes effective for 2011**

Beginning with tax year 2011, the New York State 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 New York State tax 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 day an employee performs 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 allowed 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 Survivors’ and Dependents’ Educational Assistance Act amended by the Military Spouses’ Civil 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 $3,000.

### 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, 2, 20, or 31, 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 job employer. If you arrive at negative allowances (less than zero), see Withholding allowances above.

If your combined wages are between $100,000 and $1,100,000, use one of the charts in Part 4 to compute the number of allowances to transfer to line 10. Substitute the words *Highest paying job* for *Higher earner’s wages* within the charts.

**Dependents** — If you are a dependent of another taxpayer and expect your income to exceed $3,000, 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.

**Married couples with only one spouse working** — If your spouse does not work and has no income subject to state income tax, mark the Married box on the front of the certificate. You may also wish to claim two additional allowances on line 15.

### Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 8, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances using the worksheet on page 3 and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an
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 (do not include yourself or, if married, your spouse) ... 6.

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 (see instructions) ........................................ 13.

For lines 14 and 15, enter 2 if either situation applies.

14 Head of household status and only one job ......................... 14.

15 Married couples with only one spouse working and only one job 15.

16 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 $ 16.

Divide this estimate by $1,000. Drop any fraction and enter the number 16.

17 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 26.

All others enter 0 17.

18 Add lines 6 through 17 18.

19 If you have more than one job, or are married with both spouses working, and your combined wages are between $100,000 and $1,100,000, enter the appropriate number from one of the charts in Part 4. All others enter 0 19.

20 Subtract line 19 from line 18. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter 0 here and on line 1 and see Additional dollar amounts in the instructions. (If you have more than one job, or if you and your spouse both work, see instructions.) 20.

Part 2 — Complete this part only if you expect to itemize deductions on your state return.

21 Enter your estimated federal itemized deductions for the tax year 21.

99 Enter estimated state, local, and federal income tax withheld (or tax credits claimed) included on line 35.