Employee’s Withholding Allowance Certificate

IT-2104

New York State • New York City • Yonkers

Your Social Security number

Complete the form on page 4 before making any entries.

1. Total number of allowances you are claiming for New York State and New York City, if applicable (Form 50)...
2. Total number of allowances you are claiming for New York State (from line 35)...

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

New York State amount...

New York City amount...

Yonkers amount...

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, New York State and New York City Employee's Withholding Allowance Certificate. You must file Form IT-2104, New York State and New York City Employee's Withholding Allowance Certificate, with your employer. For more information, see instructions.

Withholding allowances

You may not claim a withholding allowance for yourself or your spouse, unless the number of withholding allowances you claim is different from the number you claimed on your prior year’s tax return. If your prior year’s return shows that you claimed more than 14 allowances, you must recalculate your withholding allowances. If you claim less than 14 allowances, your employer must reduce the number of allowances claimed on your prior year’s return. If you claim more than 14 allowances, your employer must increase the number of allowances claimed on your prior year’s return.

Penalty

A penalty of $200 may be imposed for false statements. A penalty of $100 may be imposed if the amount withheld is less than the amount due. The penalty may be increased if the failure to make a timely return or failure to make a timely return of an amended return is the result of willful misstatement of material fact.

Instructions

Changes effective for 2020

Form IT-2104 has been revised for tax year 2020. The worksheet on page 4 and the charts on page 5 have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new Form IT-2104 and give it to your employer.

Who should file this form

This form, IT-2104, is completed by an employee and given to the employer to instruct the employer to withhold the employee’s New York State and New York City income tax. If the employee is married, the spouse of the employee must sign the form.

Complete Form IT-2104 each year and file it with your employer if the number of allowances you claim is different from the number you claimed on your prior year’s tax return. For more information, see instructions.

Examples

You are married and have two children. You claim 4 allowances on your prior year’s tax return. You now have a new job and claim 2 allowances on your prior year’s tax return. You should reduce the number of allowances claimed on your prior year’s tax return by 2. The reduced withholding allowance is 2.

You are divorced and claim 2 allowances on your prior year’s tax return. You now have a new job and claim 4 allowances on your prior year’s tax return. You should increase the number of allowances claimed on your prior year’s tax return by 2. The increased withholding allowance is 4.

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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 (do not include yourself or, if married, your spouse) .... 6
7. For lines 6, 7, and 8, enter 1 for each credit you expect to claim on your state return.
8. New York State household credit .... 8
9. College tuition credit .... 9
10. New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2 .... 10
11. Other credits (see instructions) .... 11
12. Unemployment credit .... 12
13. If you made contributions in 2019 to a New York Health Charitable Account (the Health Charitable Account or the Elementary and Secondary Education Account), complete Part 4 below and enter the amount from line 32 .... 13
14. If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 24 .... 14
15. Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for this tax year. Total this estimate .... 15
16. If your modified adjusted gross income (MAGI) is less than $188,050, you may be eligible for the EITC. Complete Part 3 below and enter the number from line 26 .... 16
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20. If your modified adjusted gross income (MAGI) is less than $188,050, you may be eligible for the EITC. Complete Part 3 below and enter the number from line 26 .... 20

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

21. Enter your estimated NY itemized deductions for the tax year (see Form IT-196 and its instructions; enter the amount from line 49) 21
22. Based on your filing status, enter the applicable amount from the table below .... 22

<table>
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<tr>
<th>Standard deduction table</th>
<th>Single (cannot be claimed as a dependent)</th>
<th>$8,000</th>
<th>Single (can be claimed as a dependent)</th>
<th>$10,100</th>
<th>Head of household</th>
<th>$11,220</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Qualified widow(er)</td>
<td>$10,650</td>
<td>Married filing jointly</td>
<td>$13,050</td>
<td>Married filing separate returns</td>
<td>$11,220</td>
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</tbody>
</table>

Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).

25. Enter the amount from line 5 above .... 25
26. Enter the amount from line 6 above .... 26
27. Multiply line 25 by 0.3 .... 27
28. Subtract line 26 from line 27 .... 28
29. Add lines 25 and 28 .... 29
30. Enter the result here and on line 19 above .... 30
31. Add lines 25 and 28 .... 31
32. Subtract line 26 from line 27 .... 32
33. Enter the result here and on line 19 above .... 33
34. Add lines 25 and 28 .... 34
35. Enter the result here and on line 19 above .... 35

Part 4 – Complete this part if you made contributions in 2019 to the Health Charitable Account or the Elementary and Secondary Education Account (line 18).

36. Enter the amount from line 6 above .... 36
37. Multiply line 36 by 0.65 .... 37
38. Divide line 37 by 65 .... 38
39. Enter the result here and on line 19 above .... 39
40. Add lines 36 and 39 .... 40
41. Enter the result here and on line 19 above .... 41
42. Add lines 36 and 39 .... 42
43. Enter the result here and on line 19 above .... 43
44. Add lines 36 and 39 .... 44
45. Enter the result here and on line 19 above .... 45

Part 5 – Complete this part to compute your withholding allowances for New York City (line 2).

46. Enter the amount from line 6 above .... 46
47. Multiply line 36 by 0.65 .... 47
48. Divide line 47 by 65 .... 48
49. Enter the result here and on line 19 above .... 49
50. Add lines 36 and 48 .... 50
51. Enter the result here and on line 19 above .... 51
52. Add lines 36 and 48 .... 52
53. Enter the result here and on line 19 above .... 53
54. Add lines 36 and 48 .... 54
55. Enter the result here and on line 19 above .... 55

Privacy notification
See our website at www.tax.ny.gov

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- Fax: 518-477-5315
- Tax Internet (TTY) 1-800-342-5100
- New York Relay Service

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