



# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104

Print or type	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   
**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
----------------------	------

**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 page 3 for your records.**

**Employers only:** Please mark an X in the appropriate box(es) to indicate why you are sending a copy of this form to New York State:

Employee is a new hire  Employee claimed more than 14 exemption allowances for New York State

Employer's name and address (Employer: complete this section only if you must send a copy of this form to the NYS Tax Department.)	Employer identification number
--	--------------------------------

## Instructions

### 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.

### 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. 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.

# Form CT-W4

## Employee's Withholding Certificate

Complete this form in blue or black ink only.

Complete this form so your employer can withhold the correct amount of Connecticut income tax from your wages. See *Employee Instructions*, Page 2.

**Step 1 - Determine your Withholding Code:** Select the filing status you expect to report on your federal income tax return. Choose the statement that best describes your gross income, (see *Gross Income*, Page 2) and enter the *Withholding Code* in Step 2, Line 1. See *Armed Forces Personnel and Veterans*; or *Certain Married or Civil Union Individuals*, Page 2.

Married or Civil Union Filing Jointly	Withholding Code
Our expected combined annual gross income is <b>less</b> than or equal to \$24,000 and no withholding is necessary.	E
Our expected combined annual gross income is <b>greater</b> than \$24,000 and less than or equal to \$100,500. See <i>Special Rules for Certain Married or Civil Union Individuals</i> , Page 2.	A
My spouse is <b>not</b> employed and our expected combined annual gross income is <b>greater</b> than \$24,000.	C
My spouse is employed and our expected combined annual gross income is <b>greater</b> than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Qualifying Widow(er) With Dependent Child	Withholding Code
My expected combined annual gross income is <b>less</b> than or equal to \$24,000 and no withholding is necessary.	E
My expected combined annual gross income is <b>greater</b> than \$24,000 and less than or equal to \$100,500.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Married or Civil Union Filing Separately	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$12,000 and no withholding is necessary.	E
My expected annual gross income is <b>greater</b> than \$12,000.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Single	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$13,000 and no withholding is necessary.	E
My expected annual gross income is <b>greater</b> than \$13,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Head of Household	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$19,000 and no withholding is necessary.	E
My expected annual gross income is <b>greater</b> than \$19,000.	B
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

**Step 2 - Complete Lines 1 through 11:** Sign, make a copy for yourself, and return the original to your employer.

1. Withholding Code. Enter *Withholding Code* letter chosen from Step 1 above.      1.

2. Additional withholding amount per pay period: if any, see instructions on Page 3.      2.  **.00**

3. Reduced withholding amount per pay period: if any, see instructions on Page 3.      3.  **.00**

4. First Name  MI  Last Name

5. Home Address

6. Social Security Number  -  -

7. City/Town

8. State  9. ZIP Code  -

**Declaration:** I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

10. Employee's Signature

11. Date        
 M M D D Y Y

**Employers Must Complete Items 12 through 20.**

12. Is this a new or rehired employee?     No     Yes    (Enter the date of hire at right.)      
 M M D D Y Y

13. Employer's Business Name

14. Employer's Business Address

15. Federal Employer Identification Number  -

16. City/Town

17. State  18. ZIP Code  -

19. Contact Person

20. Telephone Number  -  -

FORM  
**MW 507**

**Employee's Maryland Withholding Exemption Certificate**

Print your full name	Your Social Security number
Address (including ZIP code)	County of residence (or Baltimore City)

Withhold at Single Rate  Married (surviving spouse or unmarried Head of Household) Rate   
 Married, but withhold at Single Rate

1. Total number of exemptions you are claiming not to exceed **line f** in worksheet below 1. \_\_\_\_\_
2. Additional withholding per pay period under agreement with employer 2. \_\_\_\_\_
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions below and check boxes that apply.
  - a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld.  
AND
  - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement).

If both **a** and **b** apply, enter year applicable \_\_\_\_\_ (year effective) Enter "EXEMPT" here 3. \_\_\_\_\_
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
  - District of Columbia     Pennsylvania     Virginia     West Virginia

I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2.  
Enter "EXEMPT" here 4. \_\_\_\_\_

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

Employee's signature _____	Date _____
Employer's name and address (including zip code) (For employer use only)	Federal employer identification number

**Worksheet and instructions**

Enter on line 1 above, the number of personal exemptions that you will be claiming on your tax return; however, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000, you must complete the worksheet below, if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household).

<b>Line 1</b>	
<b>a.</b> Multiply the number of your personal exemptions by the value of each exemption from the table on page 2. (Generally the value of your exemption will be \$3200; however, if your federal adjusted gross income is expected to be over \$100,000, the value of your exemption may be reduced.) <b>Do not claim any personal exemptions that you are currently claiming at another job, or any exemptions being claimed by your spouse.</b> To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. <b>NOTE:</b> Dependent taxpayers may not claim themselves as an exemption.	a. _____
<b>b.</b> Multiply the number of additional exemptions you are claiming for dependents who are 65 years of age or older by the value of each exemption from the table on page 2.	b. _____
<b>c.</b> Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you are currently claiming at another job; or any amounts being claimed by your spouse. <b>NOTE:</b> Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000.	c. _____
<b>d.</b> Enter \$1,000 for additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind.	d. _____
<b>e.</b> Add total of lines a through d	e. _____
<b>f.</b> Divide the amount on line e by \$3,200. <b>Drop any fraction. Do not round up.</b> This is the <b>maximum</b> number of exemptions you may claim for withholding tax purposes.	f. _____