2010

New York State Department of Taxation and Finance

Certificate of Exemption from Withholding

IT-2104-E

New York State • New York City • Yonkers

This certificate will expire on April 30, 2011.

To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

Group A

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2009; **and**
- you do not expect to have a New York income tax liability for 2010 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

Group B

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act. See *Military spouses* below.

If you **do not meet all** of the conditions in either Group A or Group B above, **stop;** you cannot claim exemption from withholding.

Print or type

First name and middle initial	Last name	Social security number	Filing status: Mark an ***X*** in only one box
Mailing address *(number and street or rural route)*	Apartment number	Date of birth *(mm-dd-yyyy)*	**A** Single ☐ **B** Married ☐
City, village, or post office	State	ZIP code	**C** Qualifying widow(er) with dependent child, or head of household with qualifying person ☐

Are you a full-time student? Yes ☐ No ☐

Are you a military spouse exempt under the SCRA? Yes ☐ No ☐

I certify that the information on this form is correct and that, for the year 2010, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law or under the SCRA. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions.

Employee's signature

Date

Employer name and address *(Employer: complete this section only if you must send a copy to the NYS Tax Department; see instructions)*	Employer identification number	Mark an ***X*** if a newly hired employee ☐

Cut here and give the above certificate to your employer

Instructions

Employee

Who qualifies — To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

Group A

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2009; **and**
- you do not expect to have a New York income tax liability for 2010 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

Group B

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act. See *Military spouses* below.

If you meet the conditions in Group A or Group B, file this certificate, Form IT-2104-E, with your employer. Otherwise, your employer must withhold New York State income tax (and New York City and Yonkers personal income tax, if applicable) from your wages. Do not send this certificate to the Tax Department.

Generally, as a resident, you are required to file a New York State income tax return if you are required to file a federal income tax return, or if your federal adjusted gross income plus your New York additions is more than $4,000, regardless of your filing status. However, if you are single and can be claimed as a dependent on another person's federal return, you must file a New York State return if your federal adjusted gross income plus your New York additions is more than $3,000.

If you are a nonresident and have income from New York sources, you must file a New York return if the sum of your federal adjusted gross income and New York additions to income is more than your New York standard deduction.

A penalty of $500 may be imposed for furnishing false information that decreases your withholding amount.

When to claim exemption from withholding — File this certificate with your employer if you meet the conditions listed in Group A or Group B above. **You must file a new certificate each year if you wish to continue to claim the exemption.**

Military spouses — Under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.

Liability for estimated tax — If, as a result of this exemption certificate, your employer does not withhold income tax from your wages and you later fail to qualify for exemption from tax, you may be required to pay estimated tax and be subject to penalty if it is not paid. For further information, see Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals.*

Multiple employers — If you have more than one employer, you may claim exemption from withholding with each employer as long as your total expected income will not cause you to incur a New York income tax liability for the year 2010 and you had no liability for 2009.

Revocation by employee — You must revoke this exemption certificate (1) within 10 days from the day you expect to incur a New York income tax liability for the year 2010, (2) on or before December 1, 2010, if you expect to incur a tax liability for 2011, or (3) when you no longer qualify for exemption under the SCRA.

If you are required to revoke this certificate, if you no longer meet the age requirements for claiming exemption, or if you want income tax withheld from your pay (because, for example, you expect your income to exceed $3,000), you **must** file Form IT-2104, *Employee's Withholding Allowance Certificate,* with your employer. Follow the instructions on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

Filing status — Mark an ***X*** in one box on Form IT-2104-E that shows your present filing status for federal purposes.

Need help? — For help completing this form, **employees** may call (518) 457-5181, and **employers** may call (518) 485-6654. In-state callers without free long distance call 1 800 225-5829 (for employees) or 1 877 698-2910 (for employers).

Employer

Keep this certificate with your records. If an employee who claims exemption from withholding on Form IT-2104-E usually earns more than $200 per week, you **must** send a copy of that employee's Form IT-2104-E to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227.**

The Tax Department will not accept this form if it is incomplete. We will review these certificates and notify you of any adjustments that must be made.

Due dates for sending certificates received from employees who claim exemption and earn more than $200 per week are:

Quarter	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

Revocation by employer — You must revoke this exemption within 10 days if, on any day during the calendar year, the date of birth stated on the certificate filed by the employee indicates the employee no longer meets the age requirements for exemption. The revocation must be in the form of a written notice to the employee.

New hires — If you are submitting a copy of this form because you are choosing to use this form to comply with New York State's New Hire Reporting Program, mark an ***X*** in the box and mail a copy of the completed form, within 20 days of hiring, to:

NYS TAX DEPARTMENT, NEW HIRE NOTIFICATION
PO BOX 15119, ALBANY NY 12212-5119

To report newly-hired employees online go to *www.nynewhire.com*.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.