



# Certificate of Exemption from Withholding

New York State • New York City • Yonkers

# IT-2104-E

This certificate will expire on April 30, 2009.

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 **all** of the following conditions:

- 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 2007; **and**
- you do **not** expect to have a New York income tax liability for 2008.

If you **do not meet all** of the above conditions, **stop**; you cannot claim exemption from withholding.

|   |  |                  |                                |   |
|---|--|------------------|--------------------------------|---|
| <b>Print or type</b>  | First name and middle initial                      | Last name        | Social security number         | Filing status: Mark an <b>X</b> in only one box<br><b>A</b> Single <input type="checkbox"/> <b>B</b> Married <input type="checkbox"/><br><b>C</b> Qualifying widow(er) with dependent child, or head of household with qualifying person <input type="checkbox"/> |
|   | Mailing address (number and street or rural route) | Apartment number | Date of birth (mm/dd/yyyy)     |   |
|   | City, village, or post office                      | State            | ZIP code                       |   |
| I certify that the information on this form is correct and that, for the year 2008, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions. |  |                  | <b>Employee's signature</b>    | 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 <b>X</b> if a newly hired employee <input type="checkbox"/>   |

----- Cut here and give the above certificate to your employer -----

## Instructions

### Employee

**Who qualifies** — You may claim exemption from withholding if: (1) you are under age 18, over age 65, or a full-time student under age 25, **and** (2) you had no New York income tax liability for 2007, **and** (3) expect none for the year 2008. (For this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld.)

If you meet these conditions, 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 all the conditions listed above. **You must file a new certificate each year if you wish to continue to claim the exemption.**

**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 2008 and you had no liability for 2007.

**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 2008, or (2) on or before December 1, 2008, if you expect to incur a tax liability for 2009.

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?** — If you need help completing this form, call toll free 1 800 225-5829 (for employees) or 1 877 698-2910 (for employers). From areas outside the U.S. and outside Canada, call (518) 485-6800.

### 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](http://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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.