



Certificate of Exemption from Withholding

New York State • New York City • Yonkers

IT-2104-E

This certificate will expire on April 30, 2014.

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 2012; **and**
- you do not expect to have a New York income tax liability for 2013 (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*.

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

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 <input type="checkbox"/> B Married <input type="checkbox"/>
City, village, or post office	State	ZIP code	C Qualifying widow(er) with dependent child, or head of household with qualifying person..... <input type="checkbox"/>

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 2013, 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 (give the completed certificate to your employer) _____ Date _____

Employer: complete this section only if you must send a copy of this form to the NYS Tax Department (see instructions).

Employer name and address _____ Employer identification number _____

Mark an **X** in the box if a newly hired employee or a rehired employee

First date employee performed services for pay (mm-dd-yyyy) (see instructions): _____

Are dependent health insurance benefits available for this employee? Yes No

If Yes, enter the date the employee qualifies (mm-dd-yyyy): _____

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

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- you did not have a New York income tax liability for 2012; **and**
- you do not expect to have a New York income tax liability for 2013 (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*.

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.**