



# Certificate of Exemption from Withholding

New York State • New York City • Yonkers

# IT-2104-E

This certificate will expire on April 30, 2026.

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 2024; **and**
- you do not expect to have a New York income tax liability for 2025 (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). 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 (see *Note* on page 2).

First name and middle initial	Last name	Social Security number	Filing status: Mark an <b>X</b> in only one box
Mailing address ( <i>number and street or PO Box</i> )	Apartment number	Date of birth ( <i>mmdyyy</i> )	<b>A</b> Single <input type="checkbox"/> <b>B</b> Married <input type="checkbox"/>
City, village, or post office	State	ZIP code	<b>C</b> Qualifying surviving spouse 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 2025, I expect to qualify for exemption from withholding of New York State income tax under Tax Law § 671(a)(3) 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 New York State Tax Department (*see instructions*).

Employer name and address	Employer identification number
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Mark an **X** in the box if a newly hired employee or a rehired employee .....

First date employee performed services for pay (*mmdyyy*) (*see instructions*): .....

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

If Yes, enter the date the employee qualifies (*mmdyyy*): .....

## Instructions

### Employee

#### Who qualifies

To qualify 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** the conditions in either Group A or Group B.

#### Group A

To qualify under Group A, you **must** meet **all three** of the following conditions:

- You are under age 18, or over age 65, or a full-time student under age 25.
- You did not have a New York income tax liability for 2024.
- You do not expect to have a New York income tax liability for 2025 (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

To qualify under Group B, you **must** meet the conditions in the Servicemembers Civil Relief Act (SCRA). See *Military spouses*.

#### How to claim the exemption

If you meet the conditions in Group A or Group B, submit Form IT-2104-E to 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. **If you wish to continue to claim the exemption, you must submit a new certificate to your employer each year.**

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

The Tax Department may impose a **penalty of \$500** for furnishing false information that decreases your withholding amount.

## Filing a New York State return

Generally, as a **resident**, you must 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 \$3,100.

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.

**Note:** If you do not qualify for exemption, or you want New York State, New York City, or Yonkers personal income tax withheld from your pay, submit Form IT-2104, *Employee's Withholding Allowance Certificate*, to your employer. To determine the correct number of allowances to claim for withholding tax purposes, follow the instructions on Form IT-2104.

## Military spouses

Under the Servicemembers Civil Relief Act (SCRA) you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if:

- your spouse is a member of the armed forces present in New York in compliance with military orders;
- you are present in New York solely to be with your spouse; **and**
- you are domiciled in another state. For more information, visit our website, [www.tax.ny.gov](http://www.tax.ny.gov) (search: *domicile*).

For more information about the SCRA, visit our website, [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

## Liability for estimated tax

If your employer does not withhold income tax from your wages because you submitted this form, and you later fail to qualify for exemption from withholding, you may be required to pay estimated tax. If you do not pay the estimated tax, the Tax Department may impose a penalty. For more information, see Form IT-2105, *Estimated Tax Payment Voucher for Individuals*.

## Multiple employers

If you have more than one employer, you may submit Form IT-2104-E to each employer to claim exemption from withholding, if:

- your total expected income will not incur a New York income tax liability for the year 2025, **and**
- you had no liability for 2024.

## Revoking this certificate

You **must** submit Form IT-2104, *Employee's Withholding Allowance Certificate*, to your employer if you:

- are required to revoke this certificate,
- no longer meet the age requirements for claiming exemption, or
- want income tax withheld from your pay (because, for example, you expect your income to exceed \$3,100).

You **must** revoke this exemption certificate:

- within 10 days from the day you expect to incur a New York income tax liability for the year **2025**, or
- on or before December 1, 2025, if you expect to incur a tax liability for **2026**, or
- when you no longer qualify for exemption under the SCRA (see *Military spouses*).

To determine the correct number of allowances to claim for withholding tax purposes, follow the instructions on Form IT-2104.

## 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 12227-0865**. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*. If the employee is also a new hire or rehire, see **Note**.

The Tax Department will not accept this form if it is incomplete. We will review these certificates and notify you if your employee must make any adjustments.

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 1 through March 31	April 30	July 1 through September 30	October 31
April 1 through June 30	July 31	October 1 through December 31	January 31

**Revocation by employer:** If the date of birth stated on the certificate submitted by the employee indicates the employee no longer meets the age requirements for exemption, you must revoke this exemption. To revoke the exemption, provide a written notice to the employee, within 10 days.

**New hires and rehires:** Mark an **X** in the box if you are submitting a copy of this form to comply with New York State's New Hire Reporting Program. A newly hired or rehired employee means an employee previously not employed by you, or previously employed by you but separated from such employment for 60 or more consecutive days. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips, and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to:

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

For more information, or to learn how to report newly hired or rehired employees online, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *hire*).

**Note:** If the newly hired or rehired employee has also claimed exemption from withholding but usually earns more than \$200 per week, mail Form IT-2104-E to the Tax Department at the New Hire Notification address above.

## Privacy notification

See our website or Publication 54, *Privacy Notification*.

## Need help?

- Information and forms are available on the Tax Department's website at [www.tax.ny.gov](http://www.tax.ny.gov).
- For help completing this form, **employees** may call 518-457-5181, and **employers** may call 518-485-6654.