



# New York State Certificate of Exemption from Withholding

<b>Print or type</b>	First name and middle initial	Last name	Social Security number
	Home address ( <i>number and street or rural route</i> )		Apartment number
	City, village, or post office	State	ZIP code
<p><b>Employee's certification</b> – This is to certify that I am an enrolled member of the _____          Nation or Tribe and that I live on and my income is earned from employment on the _____          Native American Reservation.          I will notify my employer within 10 days of any change in my status.</p>			
Employee's signature			Date

To be used only by a Native American who is not subject to New York State income tax (see instructions on page 2).

## Instructions

### Employee

If you are an enrolled member of a tribe or nation recognized by the United States or by New York State, **and** you are a Native American who works **and** lives on that tribe's reservation, you are not subject to state tax on income you earned **on the reservation**. If you qualify, submit this certificate to your employer and your employer will not withhold New York State tax from your wages.

**Note:** If you also earn income outside the reservation, you must submit a separate Form IT-2104, *Employee's Withholding Allowance Certificate*, to each place of employment outside the reservation. Income you earn outside the reservation **is** subject to state income tax.

If you provide false information that decreases your withholding tax amount, the Tax Department may impose a penalty of \$500.

### Employer

If any employee submits this certificate to you **and** meets the *Qualifications* below, do **not** withhold New York State tax from the wages of that employee. If the employee's status changes, and either of the qualifications no longer applies, you **must** begin to withhold New York State tax.

Keep this form with your records; do **not** send it to the New York State Tax Department.

**Caution:** If an employee also works for you outside the reservation, the employee must submit a separate Form IT-2104 and you must withhold New York State tax from that income.

**Example:** *You operate a store on the reservation and another store in a nearby town outside the reservation. If your qualifying employee works for you in both locations, and submits Form IT-2104-IND, you must still withhold tax on income your employee earns at the location outside the reservation. Ask your employee to submit a separate Form IT-2104 for income earned at the location outside the reservation.*

### Qualifications

To qualify, your employee must:

- be an **enrolled** member of a tribe or nation recognized by the United States or by New York State, **and**
- work **and** live on that tribe's reservation.

### Privacy notification

See our website at [www.tax.ny.gov](http://www.tax.ny.gov) or Publication 54, *Privacy Notification*.