

Please review the IT-2104-E instructions below if you are interested in claiming exemption from withholding for New York State personal income tax. If you qualify for exemption, please see your Employee Representative at orientation to complete the form.



Department of Taxation and Finance

Certificate of Exemption from Withholding

New York State • New York City • Yonkers

IT-2104-E

This certificate will expire on April 30, 2017.

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 2015; **and**
- you do not expect to have a New York income tax liability for 2016 (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 (see *Note* below).