

# Form W-4 (2014)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2014 expires February 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2014. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/w4](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: { • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. } . . . . .	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .	<b>F</b> _____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child . . . . .	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ► <b>H</b> _____	<b>H</b> _____

For accuracy, complete all worksheets that apply.

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <b>2014</b>	
<b>1</b> Your first name and middle initial _____ Last name _____			<b>2</b> Your social security number _____		
Home address (number and street or rural route) _____			<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code _____			<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>		
<b>5</b> Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		<b>5</b> _____		<b>6</b> \$ _____	
<b>6</b> Additional amount, if any, you want withheld from each paycheck _____		<b>7</b> I claim exemption from withholding for 2014, and I certify that I meet <b>both</b> of the following conditions for exemption.			
• Last year I had a right to a refund of all federal income tax withheld because I had <b>no tax liability, and</b>		<input type="checkbox"/>			
• This year I expect a refund of all federal income tax withheld because I expect to have <b>no tax liability.</b>					
If you meet both conditions, write "Exempt" here . . . . . ► <b>7</b> _____					
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
<b>Employee's signature</b> (This form is not valid unless you sign it.) ► _____			<b>Date</b> ► _____		
<b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		<b>9</b> Office code (optional) _____		<b>10</b> Employer identification number (EIN) _____	

Niagara County Treasurers Office 59 Park Avenue Lockport NY 14094

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form W-4 (2014)

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

<b>1</b>	Enter an estimate of your 2014 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1950) of your income, and miscellaneous deductions. For 2014, you may have to reduce your itemized deductions if your income is over \$305,050 and you are married filing jointly or are a qualifying widow(er); \$279,650 if you are head of household; \$254,200 if you are single and not head of household or a qualifying widow(er); or \$152,525 if you are married filing separately. See Pub. 505 for details . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$12,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,100 \text{ if head of household} \\ \$6,200 \text{ if single or married filing separately} \end{array} \right\}$ . . . . .	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2014 adjustments to income and any additional standard deduction (see Pub. 505) . . . . .	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2014 Form W-4</i> worksheet in Pub. 505.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2014 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter "-0-" . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$3,950 and enter the result here. Drop any fraction . . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1 . . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . .	<b>10</b>	_____

### Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> ) . . . . .	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3" . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____

**Note.** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2014. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2014. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$6,000	0	\$0 - \$74,000	\$590	\$0 - \$37,000	\$590
6,001 - 13,000	1	6,001 - 16,000	1	74,001 - 130,000	990	37,001 - 80,000	990
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,110	80,001 - 175,000	1,110
24,001 - 26,000	3	25,001 - 34,000	3	200,001 - 355,000	1,300	175,001 - 385,000	1,300
26,001 - 33,000	4	34,001 - 43,000	4	355,001 - 400,000	1,380	385,001 and over	1,560
33,001 - 43,000	5	43,001 - 70,000	5	400,001 and over	1,560		
43,001 - 49,000	6	70,001 - 85,000	6				
49,001 - 60,000	7	85,001 - 110,000	7				
60,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

# Form W-4 (2014)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2014 expires February 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

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Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

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**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2014. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/w4](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for yourself if no one else can claim you as a dependent . . . . .	<b>A</b>	<u>        </u>
<b>B</b>	Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li><input type="checkbox"/> You are single and have only one job; or</li> <li><input type="checkbox"/> You are married, have only one job, and your spouse does not work; or</li> <li><input type="checkbox"/> Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	<b>B</b>	<u>        </u>
<b>C</b>	Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b>	<u>        </u>
<b>D</b>	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b>	<u>        </u>
<b>E</b>	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) . . . . .	<b>E</b>	<u>        </u>
<b>F</b>	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit . . . . . (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	<b>F</b>	<u>        </u>
<b>G</b>	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <input type="checkbox"/> If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. <input type="checkbox"/> If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child . . . . .	<b>G</b>	<u>        </u>
<b>H</b>	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b>	<u>        </u>

For accuracy, complete all worksheets that apply. {

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074  <h1 style="margin: 0;">2014</h1>
1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5	<u>        </u>
6 Additional amount, if any, you want withheld from each paycheck	6 \$	<u>        </u>
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. <input type="checkbox"/> Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and <input type="checkbox"/> This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶ <b>7</b>		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

Niagara County Treasurers Office 59 Park Avenue Lockport NY 14094

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form W-4 (2014)

**Deductions and Adjustments Worksheet**

**Note.** Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2014 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1950) of your income, and miscellaneous deductions. For 2014, you may have to reduce your itemized deductions if your income is over \$305,050 and you are married filing jointly or are a qualifying widow(er); \$279,650 if you are head of household; \$254,200 if you are single and not head of household or a qualifying widow(er); or \$152,525 if you are married filing separately. See Pub. 505 for details	1	\$	_____
2	Enter: $\left\{ \begin{array}{l} \$12,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,100 \text{ if head of household} \\ \$6,200 \text{ if single or married filing separately} \end{array} \right\}$	2	\$	_____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$	_____
4	Enter an estimate of your 2014 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$	_____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2014 Form W-4 worksheet in Pub. 505.)	5	\$	_____
6	Enter an estimate of your 2014 nonwage income (such as dividends or interest)	6	\$	_____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$	_____
8	Divide the amount on line 7 by \$3,950 and enter the result here. Drop any fraction	8		_____
9	Enter the number from the Personal Allowances Worksheet, line H, page 1	9		_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10		_____

**Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)**

**Note.** Use this worksheet only if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____

**Note.** If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2014. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2014. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$6,000	0	\$0 - \$74,000	\$590	\$0 - \$37,000	\$590
6,001 - 13,000	1	6,001 - 16,000	1	74,001 - 130,000	990	37,001 - 80,000	990
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,110	80,001 - 175,000	1,110
24,001 - 26,000	3	25,001 - 34,000	3	200,001 - 355,000	1,300	175,001 - 385,000	1,300
26,001 - 33,000	4	34,001 - 43,000	4	355,001 - 400,000	1,380	385,001 and over	1,560
33,001 - 43,000	5	43,001 - 70,000	5	400,001 and over	1,560		
43,001 - 49,000	6	70,001 - 85,000	6				
49,001 - 60,000	7	85,001 - 110,000	7				
60,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



# Employee's Withholding Allowance Certificate

# IT-2104

New York State • New York City • Yonkers

First name and middle initial	Last name	Your social security number						
Permanent home address (number and street or rural route)		Apartment number						
City, village, or post office		State ZIP code						
Are you a resident of New York City? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> Note: If married but legally separated, mark an X in the Single or Head of household box.						
<b>Complete the worksheet on page 3 before making any entries.</b> 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17) ..... <table border="1"><tr><td>1</td><td></td></tr></table> 2 Total number of allowances for New York City (from line 28) ..... <table border="1"><tr><td>2</td><td></td></tr></table>			1		2			
1								
2								
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b> 3 New York State amount ..... <table border="1"><tr><td>3</td><td></td></tr></table> 4 New York City amount ..... <table border="1"><tr><td>4</td><td></td></tr></table> 5 Yonkers amount ..... <table border="1"><tr><td>5</td><td></td></tr></table>			3		4		5	
3								
4								
5								

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
----------------------	------

**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

**Employee: detach this page and give it to your employer; keep a copy for your records.**

**Employers only:** Mark an X in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instr.):

A Employee claimed more than 14 exemption allowances for NYS ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mm-dd-yyyy) (see instr.):

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

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

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number
Niagara County Treasurers Office 59 Park Avenue Lockport NY 14094	

## Instructions

### Changes effective for 2014

Form IT-2104 has been revised for tax year 2014. The worksheet on page 3 used to compute your withholding allowances and the charts beginning on page 4 used to enter an additional dollar amount of withholding have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2014 Form IT-2104 and give it to your employer.

### Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.

- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$104,600 or more during the tax year.
- The total income of you and your spouse has increased to \$104,600 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

**Exemption from withholding**

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you must file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, and you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,100.

**Withholding allowances**

You may not claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department.** You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, enter 0 and see *Additional dollar amount(s)* below.

**Income from sources other than wages** – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*, or see *Need help?* on page 6.

**Other credits** (Worksheet line 13) – If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 13.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$209,250	Less than \$261,550	Less than \$313,850	66
Between \$209,250 and \$1,046,350	Between \$261,550 and \$1,569,550	Between \$313,850 and \$2,092,800	68
Over \$1,046,350	Over \$1,569,550	Over \$2,092,800	88

**Example:** You are married and expect your New York adjusted gross income to be less than \$313,850. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 66.  $160/66 = 2.4242$ . The additional withholding allowance(s) would be 2. Enter 2 on line 13.

**Married couples with both spouses working** – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If your combined wages are:

- less than \$104,600, you should each mark an X in the box *Married*, but withhold at higher single rate on the certificate front, and divide the total number of allowances that you compute on line 17 and line 28 (if applicable) between you and your working spouse.
- \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount on line 3.

**Taxpayers with more than one job** – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under \$104,600, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between \$104,600 and \$2,197,503, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words *Higher-paying job for Higher earner's wages* within the chart).

**Dependents** – If you are a dependent of another taxpayer and expect your income to exceed \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

**Heads of households with only one job** – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 14.

**Additional dollar amount(s)**

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$1.85 of tax withheld per week for New York State withholding on line 3, and an additional \$0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 15% (.15) of the New York State amount for additional withholding for Yonkers on line 5.

**Note:** If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 4 or Part 5, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

**Avoid underwithholding**

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

(continued)

**Employers**

**Box A** – If you are required to submit a copy of an employee’s Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an X in box A and send a copy of Form IT-2104 to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227.** If the employee is also a new hire or rehire, see **Box B** instructions.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

<b>Quarter</b>	<b>Due date</b>	<b>Quarter</b>	<b>Due date</b>
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

**Box B** – If you are submitting a copy of this form to comply with New York State’s New Hire Reporting Program, mark an X in box B. 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.** To report newly-hired or rehired employees online instead of submitting this form, go to [www.nynewhire.com](http://www.nynewhire.com).

**Worksheet**

See the instructions before completing this worksheet.

**Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).**

6 Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) .....	6 _____
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>	
7 College tuition credit .....	7 _____
8 New York State household credit .....	8 _____
9 Real property tax credit .....	9 _____
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>	
10 Child and dependent care credit .....	10 _____
11 Earned income credit .....	11 _____
12 Empire State child credit .....	12 _____
13 Other credits ( <i>see instructions</i> ) .....	13 _____
14 Head of household status and only one job ( <i>enter 2 if the situation applies</i> ) .....	14 _____
15 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____ Divide this estimate by \$1,000. Drop any fraction and enter the number .....	15 _____
16 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 25. All others enter 0 .....	16 _____
17 Add lines 6 through 16. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i> . .....	17 _____

**Part 2 – Complete this part only if you expect to itemize deductions on your state return.**

18 Enter your estimated federal itemized deductions for the tax year .....	18 _____
19 Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 18 .....	19 _____
20 Subtract line 19 from line 18 .....	20 _____
21 Enter your estimated college tuition itemized deduction .....	21 _____
22 Add lines 20 and 21 .....	22 _____
23 Based on your federal filing status, enter the applicable amount from the table below .....	23 _____

**Standard deduction table**

Single (cannot be claimed as a dependent) ....	\$ 7,800	Qualifying widow(er) .....	\$15,650
Single (can be claimed as a dependent) .....	\$ 3,100	Married filing jointly .....	\$15,650
Head of household .....	\$10,950	Married filing separate returns .....	\$ 7,800

24 Subtract line 23 from line 22 ( <i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i> ) .....	24 _____
25 Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above .....	25 _____

**Part 3 – Complete this part to compute your withholding allowances for New York City (line 2).**

26 Enter the amount from line 6 above .....	26 _____
27 Add lines 14 through 16 above and enter total here .....	27 _____
28 Add lines 26 and 27. Enter the result here and on line 2 .....	28 _____



Combined wages between \$1,151,000 and \$1,674,249											
Higher earner's wages	\$1,151,000 \$1,203,349	\$1,203,350 \$1,255,699	\$1,255,700 \$1,307,999	\$1,308,000 \$1,360,299	\$1,360,300 \$1,412,649	\$1,412,650 \$1,464,949	\$1,464,950 \$1,517,249	\$1,517,250 \$1,569,549	\$1,569,550 \$1,621,949	\$1,621,950 \$1,674,249	
\$575,500	\$627,799	\$14	\$17								
\$627,800	\$680,099	\$14	\$17	\$20	\$23						
\$680,100	\$732,449	\$14	\$17	\$20	\$23	\$26	\$29				
\$732,450	\$784,749	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35		
\$784,750	\$837,099	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$837,100	\$889,449	\$22	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$889,450	\$941,749	\$20	\$25	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$941,750	\$994,049	\$18	\$23	\$28	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$994,050	\$1,046,349	\$25	\$21	\$26	\$31	\$26	\$29	\$32	\$35	\$38	\$41
\$1,046,350	\$1,098,699	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$40
\$1,098,700	\$1,150,999	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37
\$1,151,000	\$1,203,349	\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34
\$1,203,350	\$1,255,699		\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31
\$1,255,700	\$1,307,999			\$9	\$18	\$28	\$27	\$23	\$28	\$33	\$28
\$1,308,000	\$1,360,299				\$8	\$18	\$28	\$27	\$23	\$28	\$33
\$1,360,300	\$1,412,649					\$8	\$18	\$28	\$27	\$23	\$28
\$1,412,650	\$1,464,949						\$9	\$18	\$28	\$27	\$23
\$1,464,950	\$1,517,249							\$8	\$18	\$28	\$27
\$1,517,250	\$1,569,549								\$8	\$18	\$28
\$1,569,550	\$1,621,949									\$8	\$18
\$1,621,950	\$1,674,249										\$8

Combined wages between \$1,674,250 and \$2,197,503											
Higher earner's wages	\$1,674,250 \$1,726,549	\$1,726,550 \$1,778,899	\$1,778,900 \$1,831,199	\$1,831,200 \$1,883,499	\$1,883,500 \$1,935,849	\$1,935,850 \$1,988,149	\$1,988,150 \$2,040,499	\$2,040,500 \$2,092,799	\$2,092,800 \$2,145,149	\$2,145,150 \$2,197,503	
\$837,100	\$889,449	\$44	\$47								
\$889,450	\$941,749	\$44	\$47	\$50	\$53						
\$941,750	\$994,049	\$44	\$47	\$50	\$53	\$56	\$59				
\$994,050	\$1,046,349	\$44	\$47	\$50	\$53	\$56	\$59	\$62	\$65		
\$1,046,350	\$1,098,699	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$64	\$473	\$890
\$1,098,700	\$1,150,999	\$40	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$470	\$890
\$1,151,000	\$1,203,349	\$37	\$40	\$43	\$46	\$49	\$52	\$55	\$58	\$467	\$887
\$1,203,350	\$1,255,699	\$34	\$37	\$40	\$43	\$46	\$49	\$52	\$55	\$464	\$884
\$1,255,700	\$1,307,999	\$31	\$34	\$37	\$40	\$43	\$46	\$49	\$52	\$461	\$881
\$1,308,000	\$1,360,299	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$49	\$458	\$878
\$1,360,300	\$1,412,649	\$33	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$455	\$875
\$1,412,650	\$1,464,949	\$28	\$33	\$28	\$31	\$34	\$37	\$40	\$43	\$452	\$872
\$1,464,950	\$1,517,249	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$40	\$449	\$869
\$1,517,250	\$1,569,549	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$446	\$866
\$1,569,550	\$1,621,949	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$443	\$863
\$1,621,950	\$1,674,249	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$440	\$860
\$1,674,250	\$1,726,549	\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$437	\$857
\$1,726,550	\$1,778,899		\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$434	\$854
\$1,778,900	\$1,831,199			\$8	\$18	\$28	\$27	\$23	\$28	\$439	\$851
\$1,831,200	\$1,883,499				\$8	\$18	\$28	\$27	\$23	\$434	\$856
\$1,883,500	\$1,935,849					\$8	\$18	\$28	\$27	\$429	\$851
\$1,935,850	\$1,988,149						\$8	\$18	\$28	\$433	\$846
\$1,988,150	\$2,040,499							\$8	\$18	\$434	\$850
\$2,040,500	\$2,092,799								\$8	\$425	\$851
\$2,092,800	\$2,145,149									\$212	\$435
\$2,145,150	\$2,197,503										\$14

Note: These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,098,752 but less than \$2,197,503, and the other spouse's wages are also more than \$1,098,752 but less than \$2,197,503;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,197,503, but combined wages from all jobs is over \$2,197,503.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, please contact the Tax Department for assistance (see *Need help?* on page 6).

**Part 5** – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$104,600 and \$2,197,503.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between \$104,600 and \$523,149										
Higher wage		\$104,600 \$125,549	\$125,550 \$146,449	\$146,450 \$167,349	\$167,350 \$188,299	\$188,300 \$230,149	\$230,150 \$272,049	\$272,050 \$313,849	\$313,850 \$366,199	\$366,200 \$418,549	\$418,550 \$470,849	\$470,850 \$523,149
\$52,300	\$73,199	\$13	\$17									
\$73,200	\$94,099	\$12	\$19	\$25	\$25							
\$94,100	\$115,049	\$8	\$16	\$23	\$26	\$27						
\$115,050	\$125,549	\$2	\$11	\$18	\$21	\$24	\$27					
\$125,550	\$135,999		\$4	\$15	\$17	\$22	\$27					
\$136,000	\$146,449		\$2	\$11	\$14	\$18	\$27	\$25				
\$146,450	\$156,899			\$4	\$11	\$15	\$27	\$23				
\$156,900	\$167,349			\$2	\$8	\$13	\$26	\$24	\$20			
\$167,350	\$188,299				\$3	\$11	\$24	\$27	\$21	\$23		
\$188,300	\$230,149					\$8	\$20	\$29	\$26	\$23	\$17	
\$230,150	\$272,049						\$8	\$15	\$23	\$18	\$17	\$12
\$272,050	\$313,849							\$7	\$15	\$22	\$15	\$16
\$313,850	\$366,199								\$8	\$15	\$22	\$14
\$366,200	\$418,549									\$8	\$15	\$22
\$418,550	\$470,849										\$8	\$15
\$470,850	\$523,149											\$8

		Combined wages between \$523,150 and \$1,150,999											
Higher wage		\$523,150 \$575,499	\$575,500 \$627,799	\$627,800 \$680,099	\$680,100 \$732,449	\$732,450 \$784,749	\$784,750 \$837,099	\$837,100 \$889,449	\$889,450 \$941,749	\$941,750 \$994,049	\$994,050 \$1,046,349	\$1,046,350 \$1,098,699	\$1,098,700 \$1,150,999
\$230,150	\$272,049	\$9											
\$272,050	\$313,849	\$9	\$8										
\$313,850	\$366,199	\$16	\$8	\$8	\$8								
\$366,200	\$418,549	\$14	\$16	\$8	\$8	\$8	\$8						
\$418,550	\$470,849	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8				
\$470,850	\$523,149	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$8		
\$523,150	\$575,499	\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$218	\$439
\$575,500	\$627,799		\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$218	\$439
\$627,800	\$680,099			\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$218	\$439
\$680,100	\$732,449				\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$218	\$439
\$732,450	\$784,749					\$8	\$15	\$22	\$14	\$16	\$8	\$218	\$439
\$784,750	\$837,099						\$8	\$15	\$22	\$14	\$16	\$218	\$439
\$837,100	\$889,449							\$8	\$15	\$22	\$14	\$226	\$439
\$889,450	\$941,749								\$8	\$15	\$22	\$224	\$447
\$941,750	\$994,049									\$8	\$15	\$232	\$445
\$994,050	\$1,046,349										\$8	\$225	\$453
\$1,046,350	\$1,098,699											\$112	\$236
\$1,098,700	\$1,150,999												\$13

(Part 5 continued on page 7)

**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 Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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- get information and manage your taxes online
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**Telephone assistance**

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

