

Department of Taxation and Finance

# New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

IT-2104.1

(12/19)

**Employee:** Complete this form and return it to your employer. If you become a New York State, New York City, or Yonkers resident, or you substantially change the percentage of services performed within New York State or Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

Employee's first name and middle initial	Last name	Social security number	Employer's name		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
Mark an X in the appropriate boxes below: (See definitions for resident, nonresident, and part-year resident on the back of this form.)					
Part 1 - New York State					
☐ I certify that I am not a resident of New York State and that my residence is as stated above.					
I estimate that% of my services during the year will be performed within New York State and subject to New York State withholding tax.					
Part 2 - New York City					
I certify that I am not a resident of New York City and that my residence is as stated above.					
Part 3 - Yonkers					
☐ I certify that I am not a resident of Yonkers and that my residence is as stated above.					
☐ I estimate that% of my services during the year will be performed within Yonkers.					
I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.					
Employee's signature				Date	

**Employer:** You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records. You must keep this certificate and have it available for inspection by the Tax Department.** 

## Instructions

#### Resident and nonresident defined

To determine whether or not you are a resident of New York State, New York City, or Yonkers, you must consider your domicile and permanent place of abode. In general, your domicile is the place you intend to have as your permanent home. In general, a permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our website.

#### Resident

New York State resident - You are a New York State resident if:

1. You maintain a permanent place of abode in New York State for more than 11 months of the year and spend 184 days or more (a part of a day is a day for this purpose) in New York State during the taxable year, whether or not domiciled in New York State.

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1)I, Military Spouses Residency Relief Act; or

2. Your domicile is New York State. However, even if your domicile is New York State, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

#### Group A

- You did not maintain any permanent place of abode in New York State during the tax year, and
- you maintained a permanent place of abode outside New York State during the entire tax year, and
- you spent 30 days or less (a part of a day is a day for this purpose) in New York State during the tax year.

### **Group B**

- You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days, and
- you, your spouse (unless legally separated), and minor children spent
   days or less (a part of a day is a day for this purpose) in New York State during this 548-day period; and
- 3. during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

number of days in the nonresident portion x 90 = days allowed in New York State

To determine if you are a New York City or Yonkers resident, substitute New York City or Yonkers, whichever is applicable, for New York State in the above definition.

#### Nonresident and part-year resident

You are a *nonresident* if you do not meet the above definition of a resident. You are a *part-year resident* if you meet the definition of resident or nonresident for only part of the year.

#### Percent of services

The percent of services performed in New York State or Yonkers may be computed using days, miles, time, or similar criteria. For example, an individual working in New York State two out of five days for the entire year performs 40% of his or her services in New York State.

#### **Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help* for the Web address and telephone number.

# Need help?



Visit our Web Site at WWW.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

#### 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) or TDD: Dial 7-1-1 for the equipment users

New York Relay Services