



Camp Season 2012

Form Instructions for Camp Staff



Please complete this packet only if you are a minor – (under 18 years of age).

(If you were born on or before June 12, 1994, then please download the OVER 18 instructions at www.92Y.org/campstaff.)

PLEASE NOTE: Paychecks will be issued on July 6, 20, August 3, 17 and 31 only if all of the enclosed forms have been completed and submitted on time. Please submit these forms **immediately**. Staff submitting/completing forms after June 1st may not be paid according to the above pay schedule.

IF YOU HAVE ANY QUESTIONS ABOUT FILLING OUT THESE FORMS (AFTER YOU HAVE CAREFULLY READ THESE INSTRUCTIONS), PLEASE CONTACT THE FOLLOWING:

Tax Form Questions:

IRS for questions on W-4	1-800-829-1040
NY State Forms	1- 518-457-5181

All OTHER QUESTIONS regarding forms can be directed to:

Elaine at 212.415.5603 or esamelson@92Y.org

or Human Resources Dept at 212.415.5541 or 212.415.5492

****Please be aware that employees of 92Y CANNOT give tax advice. Please consult your parent/guardian/tax professional with specific questions ****

Payroll Information Form: Complete top half of form.

Application for Employment: Complete and sign.

****Even if you completed the on-line application prior to your interview, all employees MUST complete this form****

Staff Health Form: Complete in full.

EEO Form: Complete top 2 sections. This form is optional

Photo/Video Release Form: Complete in full with guardian signature

Form W-4 (2012)

YOU MUST COMPLETE Sections 1-7 on page 1 only and SIGN & DATE THIS FORM.

Use your legal address on W-4.

Camp Season 2012

IT-2104.1 (City of New York Certificate of Nonresidence)

Complete and Sign this form **ONLY** if your legal address is **outside** of the 5 boroughs (Brooklyn, Queens, Bronx, Manhattan, Staten Island).

Please select ONE of the following tax withholding forms (IT-2104 OR IT-2104-E):

•IT-2104 (Employee's Withholding Allowance Certificate)

Complete the top through line # 2 and SIGN & DATE. Use your legal address.

•IT-2104-E (Certificate of Exemption from Withholding)

Complete the top and SIGN & DATE. Use your legal address.

I-9 List of Acceptable Documentation and Employment Eligibility Verification Form: Every staff member MUST get their I-9 checked before the start of camp

*Employee must present ORIGINAL acceptable, non-expired documentation IN PERSON to a representative of the 92nd Street Y's Human Resources department, as listed on this form. You may either provide:

*One document from List A **OR**

*One document from List B **AND** one from List C.

If you cannot present a List A document or an identity document from List B, please contact Wahkuna Baldwin-Walker at 212.415.5541 for further instruction.

NOTE: If acceptable I-9 documentation is not presented in person before June 28, 2012 you will not be allowed to begin work and your salary will be altered accordingly for every work day missed.

You can present I-9 documentation to the 92nd Street Y's Human Resource Department Staff during pre-scheduled times during camp orientation. See your camp orientation schedule for a list of these pre-set times. If you would like to set up a special appointment time prior to your camp orientation, contact Wahkuna Baldwin-Walker at 212.415.5541 to set up an appointment with an HR Department staff person.

Work Permits

NY State Law requires that minors under the age of 18 furnish an employment certificate (working papers) in order to be employed. You must submit your original work permit at the same time as other hiring papers!!!!

Please ask your school's guidance office about how to acquire a work permit. Please be aware that the work permit is a card, not actual papers.

**PAYROLL INFORMATION FORM
92ND STREET Y SUMMER CAMP STAFF 2012**

PLEASE TYPE OR PRINT VERY CLEARLY.

First Name: _____ Last Name: _____

Legal/Permanent Address*:

Summer Address*:

_____ Zip _____

_____ Zip _____

Phone: () _____

Phone: () _____

Cell Phone: () _____

EMAIL: _____

As of 6/12/12, I will be:

☐ Under 18 ☐ 18 or over

Camp you are working for: _____

Position hired as: _____

- Have you ever worked at the 92nd Street Y?
☐ Yes ☐ No
- Did you work at a 92nd Street Y camp in the summer of 2011? ☐ Yes ☐ No
If yes, which camp? _____
- Have you worked in any department at the 92nd Street Y since September 2011? ☐ Yes ☐ No
If yes, which department? _____

Emergency Contact Person:

Name: _____

Relationship to you: _____

Day phone #: () _____

Evening phone#: () _____

* Any additional addresses or comments may be written on the top of the back of this form. *Thank you.*

Please do not write below this line.

<u>Staff Under 18 Years</u>	<u>Staff Over 18 Years</u>
NH/RH _____ TR _____	NH/RH _____ TR _____
WKG P _____	
W-4 _____	W-4 _____
IT-2104-E _____ OR IT-2104 _____	IT-2104 _____ OR IT-2104-E _____
HR APP _____ Non-resident form _____	Non-resident form _____
EEO _____	HR APP _____
Photo/Video Release for Minor _____	EEO _____
	Photo/Video Release for Adult _____
File No. _____	H _____ Imm. _____

NH

RET

I-9 Auth _____	Pay Rate _____:_____	#1	#2	#3	#4	#5
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_____ : _____

Application for Employment (Camp)

92nd Street YM-YWHA
1395 Lexington Avenue
New York, NY 10128

PLEASE PRINT

Equal access to programs, services and employment is available to all persons. Those applicants requiring reasonable accommodation to the application and/or interview process should notify a representative of the Human Resources Department.

Position(s) applied for _____ Date of application ____ / ____ / ____
Name _____ Social Security # _____
LAST FIRST MIDDLE
Address _____
STREET CITY STATE ZIP CODE
Telephone # () _____ Mobile/Beeper/Other Phone # () _____ Email _____

If you are under 18, and it is required, can you furnish a work permit? ☐ Yes ☐ No

If no, please explain _____

Have you ever been employed here before? If yes, give dates and positions. ☐ Yes ☐ No

Are you legally eligible for employment in this country? ☐ Yes ☐ No

Date available for work ____ / ____ / ____

Are you able to meet the attendance requirements of the position? ☐ Yes ☐ No

Have you ever pled "guilty" or "no contest" to, or been convicted of a crime? ☐ Yes ☐ No

If yes, please provide date(s) and details _____

ANSWERING "YES" TO THESE QUESTIONS DOES NOT CONSTITUTE AN AUTOMATIC BAR TO EMPLOYMENT. FACTORS SUCH AS DATE OF THE OFFENSE, SERIOUSNESS AND NATURE OF THE VIOLATION, REHABILITATION AND POSITION APPLIED FOR WILL BE TAKEN INTO ACCOUNT.

Driver's license number if driving is an essential job function _____ State _____

Employment History

Provide the following information of your past 3 employers, assignments or volunteer activities, starting with the most recent.

FROM	TO	EMPLOYER	TELEPHONE # ()
STARTING JOB TITLE / FINAL JOB TITLE		ADDRESS	
IMMEDIATE SUPERVISOR AND TITLE		SUMMARIZE THE NATURE OF WORK PERFORMED AND JOB RESPONSIBILITIES	
MAY WE CONTACT FOR REFERENCE? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> LATER			
REASON FOR LEAVING		HOURLY RATE/SALARY START \$ _____ PER _____ FINAL \$ _____ PER _____	
FROM	TO	EMPLOYER	TELEPHONE # ()
STARTING JOB TITLE / FINAL JOB TITLE		ADDRESS	
IMMEDIATE SUPERVISOR AND TITLE		SUMMARIZE THE NATURE OF WORK PERFORMED AND JOB RESPONSIBILITIES	
MAY WE CONTACT FOR REFERENCE? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> LATER			
REASON FOR LEAVING		HOURLY RATE/SALARY START \$ _____ PER _____ FINAL \$ _____ PER _____	
FROM	TO	EMPLOYER	TELEPHONE # ()
STARTING JOB TITLE / FINAL JOB TITLE		ADDRESS	
IMMEDIATE SUPERVISOR AND TITLE		SUMMARIZE THE NATURE OF WORK PERFORMED AND JOB RESPONSIBILITIES	
MAY WE CONTACT FOR REFERENCE? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> LATER			
REASON FOR LEAVING		HOURLY RATE/SALARY START \$ _____ PER _____ FINAL \$ _____ PER _____	

Educational Background (if job related)

NAME AND LOCATION	NUMBER OF YEARS COMPLETED	DID YOU GRADUATE?		COURSE OF STUDY
HIGH SCHOOL				
COLLEGE		MAJOR	DEGREE	
OTHER				

References

NAME	TELEPHONE	NUMBER OF YEARS KNOWN
	()	
	()	
	()	

Applicant Statement

I certify that all information I have provided in order to apply for and secure work with the 92nd Street YM-YWHA (employer) is true, complete and correct.

I understand that any information provided by me that is found to be false, incomplete or misrepresented in any respect, will be sufficient cause to (i) cancel further considerations of this application, or (ii) immediately discharge me from the employer's service, whenever it is discovered.

I expressly authorize, without reservation, the employer, its representatives, employees or agents to contact and obtain information from all references (personal and professional), employers, public agencies, licensing authorities and educational institutions and to otherwise verify the accuracy of all information provided by me in this application, resume or job interview. I hereby waive any and all rights and claims I may have regarding the employer, its agents, employees or representatives, for seeking, gathering and using such information in the employment process and all other persons, corporations or organizations for furnishing such information about me.

I understand that the employer does not unlawfully discriminate in employment and no question on this application is used for the purpose of limited or excusing any applicant from consideration for employment on a basis prohibited by applicable local, state or federal law.

I understand that this application remains current for only 30 days. At the conclusion of that time, if I have not heard from the employer and still wish to be considered for employment, it will be necessary to reapply and fill out a new application.

If I am hired, I agree to conform to the rules and regulations of the 92nd Street YM-YWHA. I understand that I am free to resign at any time, with or without cause and without prior notice, and the employer reserves the same right to terminate my employment at any time, with or without cause and without prior notice, except as may be required by law or as may be modified by any subsequent written statement including a labor contract. This application does not constitute an agreement or contract for employment for any specified period or definite duration. I understand that no supervisor or representative of the employer is authorized to make any assurances to the contrary and that no implied oral or written agreements contrary to the foregoing express language are valid unless they are in writing and signed by the employer's Executive Director.

I also understand that if I am hired, I will be required to provide proof of identity and legal authority to work in the United States and that federal immigration laws require me to complete an I-9 Form in this regard.

I also authorize, of my own free will, without promises of immunity, threats or coercion, agree to allow STERLING TESTING SYSTEMS, INC. to conduct a background investigation on myself to the mutual benefit of myself and The 92nd Street Y.

I hereby agree that the results of such investigation and its conclusions may be used by STERLING TESTING SYSTEMS, INC., its officers, agents, and employees both orally and in writing, in order to process my employment application.

I full well understand that the results of this background investigation and the conclusions drawn therefore from STERLING TESTING SYSTEMS, INC., its officers and employees may prove unfavorable to me. I do nonetheless hold STERLING TESTING SYSTEMS, INC., its officers and employees and The 92nd Street Y free and harmless to any claim I might otherwise have against them for any damages or liability to me resulting from this background investigation.

I understand that disclosure of a felony criminal record will not automatically disqualify me from employment consideration and that my case will be judged on its merits. I do, however, understand that falsification of information may bring about immediate dismissal.

In order to ascertain proper background information, I am voluntarily releasing my date of birth for my own behalf and fully understand that age is not a consideration of employment.

DO NOT SIGN UNTIL YOU HAVE READ THE ABOVE APPLICANT STATEMENT.

I certify that I have read, fully understand and accept all terms of the foregoing Applicant Statement.

Signature of Applicant _____ Date ____/____/____

Staff Health Form

LAST NAME FIRST NAME M.I. HOME PHONE
PERMANENT ADDRESS: _____
STREET/APT # CITY STATE ZIP
CAMP: _____ DATE OF BIRTH: ____ / ____ / ____
PHYSICAL EXAMINATION FINDINGS: Height _____ Weight _____ Blood Pressure _____
DIAGNOSIS: _____ RECOMMENDATION: _____
RESTRICTION (if any): _____

RECORD OF IMMUNIZATION FOR STAFF MEMBER UNDER 18 YEARS OF AGE:
Staff less than 18 years of age should not be employed unless the following information is provided:

1. A written statement from a physician or public health clinic which specifies the immunizing agent administered and the dates of administration to show that the staff member
 - a. has received at least one dose of diphtheria toxoid and at least one dose of tetanus toxoid,
 - b. has received at least one dose of trivalent oral poliovirus vaccine (TOPV),
 - c. has either
 1. received a single dose of live measles virus vaccine administered after the age of 12 months,
 2. or has been diagnosed by a physician as having had measles disease,
 - d. has either
 1. received a single dose of live rubella virus vaccine administered after the age of 12 months,
 2. or has demonstrated serological evidence of rubella antibodies,
 - e. has either
 1. received a single dose of live mumps virus vaccine administered after the age of 12 months,
 2. or has been diagnosed by a physician as having had mumps disease, or
2. A written statement from a physician licensed to practice medicine in this state or from a physician from the state or country in which the staff member resides that one or more of the required immunizations may be detrimental to the staff person's health. Evidence must be provided that those not detrimental have been administered, or
3. A written and signed statement from the staff person that he/she is a bona fide member of a recognized religious organization whose teachings are contrary to immunization. The camp operator or person in charge of the camp may require supporting documents from the religious organization specified at his/her discretion.

TUBERCULIN TEST TYPE: (Check One) ☐ Tine ☐ Mantoux

Date Administered: ____ / ____ / ____ Date Read: ____ / ____ / ____ Results: _____

CHEST X-RAY: (Required if previous positive tuberculin test or tuberculin test this year is positive)

Date of X-Ray: ____ / ____ / ____ Results: Negative ☐ Positive ☐

OTHER COMMENTS OR RECOMMENDATIONS: _____

PHYSICIAN: _____
PHYSICIAN'S PRINTED NAME PHYSICIAN'S SIGNATURE

DATE OF EXAMINATION: ____ / ____ / ____ DATE SIGNED: ____ / ____ / ____

ADDRESS OF HOSPITAL OR CLINIC: _____

TELEPHONE OF HOSPITAL OR CLINIC: _____

EEO Information Form

First Name: _____ Last Name: _____

Job Title: _____ DOB: _____

The employer is subject to certain governmental recordkeeping and reporting requirements for the administration of civil rights laws and regulations. In order to comply with these laws, the employer invites employees to voluntarily self-identify their race or ethnicity. Submission of this information is voluntary and refusal to provide it will not subject you to any adverse treatment. The information obtained will be kept confidential and may only be used in accordance with the provisions of applicable laws, executive orders, and regulations, including those which require the information to be summarized and reported to the federal government for civil rights enforcement. When reported, data will not identify any specific individual.

CHOOSE ONLY ONE.

Race/Ethnicity

- ☐ White
- ☐ Black
- ☐ Hispanic
- ☐ Asian/Pacific Islander
- ☐ American Indian or Alaska Native

Military Service

- ☐ No Military Service
- ☐ Reserves
- ☐ Vietnam Veteran
- ☐ Veteran of other war
- ☐ Not indicated

Sex

- ☐ Male
- ☐ Female

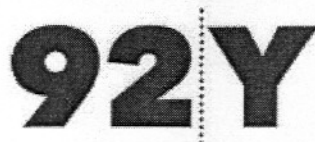
Disabled

- ☐ Yes
- ☐ No

DO NOT MARK BELOW: FOR HUMAN RESOURCES PURPOSES ONLY

Job Category

- ☐ Executive/Senior Level Officials and Managers
- ☐ First/Mid Level Officials and Managers
- ☐ Professionals
- ☐ Technicians
- ☐ Sales Workers
- ☐ Administrative Support Workers
- ☐ Craft Workers
- ☐ Operatives
- ☐ Laborers and Helpers
- ☐ Service Workers



MINOR PHOTO/VIDEO RELEASE

Minor's Name: _____

In consideration of the engagement of the named minor, I, as the Parent/Legal Guardian of the participating minor, grant to the 92nd Street Y and its agents the right and permission to use, publish, republish, reproduce and copyright video footage, photographs (composite or distorted in character or form) or voice recordings, or any combination thereof, in whole or in part, of the participating minor.

I, as the Parent/Legal Guardian of the participating minor:

1. Understand that the use of the participating minor's image and voice will be distributed through any media, by or on behalf of the 92nd Street Y, for purposes including but not limited to promotion, art, advertising, or trade.
2. Waive any right to inspect or approve the finished product(s), advertising copy, or printed matter prepared in conjunction with the participating minor's image and voice.
3. Release, discharge and agree to hold harmless the 92nd Street Y, its legal representatives, agents or assigns, and all persons acting under its permission or authority from any liability by virtue of any blurring, distortion, alteration, optical illusion, or use in composite form, whether intentional or otherwise, that may occur or be produced in the taking of any picture, any subsequent processing, or any publication.
4. Warrant that I am of full age and have every right to contract for the minor in the above regard. I have read this release form, and I am fully familiar with its contents.

Dated: _____

(Minor's Name)

(Signature of Parent/Guardian)

(Minor's Address)

(Address)

Form W-4 (2012)

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 2012 expires February 18, 2013. 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 \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

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 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. The IRS has created a page on IRS.gov for information about Form W-4, at www.irs.gov/w4. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____				
B	Enter "1" if: <table><tr><td>• You are single and have only one job; or</td><td rowspan="3">}</td></tr><tr><td>• You are married, have only one job, and your spouse does not work; or</td></tr><tr><td>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</td></tr></table>	• 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 _____
• 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.						
C	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.)	C _____				
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____				
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____				
F	Enter "1" if you have at least \$1,900 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.)	F _____				
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three to seven eligible children or less "2" if you have eight or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child	G _____				
H	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.) ►	H _____				
For accuracy, complete all worksheets that apply. <table><tr><td>• 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.</td></tr><tr><td>• 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 \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td></tr><tr><td>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td></tr></table>			• 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 \$40,000 (\$10,000 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.	
• 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 \$40,000 (\$10,000 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. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074	
		► 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.		2012	
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			
6 Additional amount, if any, you want withheld from each paycheck		6		\$	
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • 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 ►		7			
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.) ►					
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)	

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 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2012 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 <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2012 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 \$3,800 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 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. 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

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
\$0 - \$5,000	0	\$0 - \$8,000	0
5,001 - 12,000	1	8,001 - 15,000	1
12,001 - 22,000	2	15,001 - 25,000	2
22,001 - 25,000	3	25,001 - 30,000	3
25,001 - 30,000	4	30,001 - 40,000	4
30,001 - 40,000	5	40,001 - 50,000	5
40,001 - 48,000	6	50,001 - 65,000	6
48,001 - 55,000	7	65,001 - 80,000	7
55,001 - 65,000	8	80,001 - 95,000	8
65,001 - 72,000	9	95,001 - 120,000	9
72,001 - 85,000	10	120,001 and over	10
85,001 - 97,000	11		
97,001 - 110,000	12		
110,001 - 120,000	13		
120,001 - 135,000	14		
135,001 and over	15		

Table 2

Married Filing Jointly		All Others	
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 - \$70,000	\$570	\$0 - \$35,000	\$570
70,001 - 125,000	950	35,001 - 90,000	950
125,001 - 190,000	1,060	90,001 - 170,000	1,060
190,001 - 340,000	1,250	170,001 - 375,000	1,250
340,001 and over	1,330	375,001 and over	1,330

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.



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

IT-2104.1
(9/11)

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 Web site.

Resident

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

1. Your domicile is not New York State but 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 (any part of a day is a day for this purpose) in New York State during the taxable year. 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

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

Group B

1. You were in a foreign country for at least 450 days (any part of a day is a day for this purpose) during any period of 548 consecutive days, **and**
 2. you, your spouse (unless legally separated), and your minor children spent **90 days or less** (any 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 that bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. This condition is illustrated by the following formula:
- $$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum days allowed in New York State}$$

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

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, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

**Employee's Withholding Allowance Certificate**

New York State • New York City • Yonkers

IT-2104
(1/12)

Print or type	First name and middle initial	Last name	Your social security number
	Permanent home address (number and street or rural route)	Apartment number	Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/>
	City, village, or post office	State	ZIP code
			Married, but withhold at higher single rate <input type="checkbox"/>
Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.			
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"/>			
Complete the worksheet on page 3 before making any entries.			
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17)			1.
2 Total number of allowances for New York City (from line 28)			2.
Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.			
3 New York State amount			3.
4 New York City amount			4.
5 Yonkers amount			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
--	--------------------------------

Instructions

Changes effective for 2012

Form IT-2104 has been revised for tax year 2012. The worksheet on page 3, the charts beginning on page 4, and the additional dollar amounts in the instructions on page 2, used to compute your withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet, charts, or the additional dollar amounts, you should complete a new 2012 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 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 \$100,000 or more during the tax year.
- The total income of you and your spouse has increased to \$100,000 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 \$3,000.

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 \$200,000	Less than \$250,000	Less than \$300,000	66
Between \$200,000 and \$1,000,000	Between \$250,000 and \$1,500,000	Between \$300,000 and \$2,000,000	68
Over \$1,000,000	Over \$1,500,000	Over \$2,000,000	88

Example: You are married and expect your New York adjusted gross income to be less than \$300,000. 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 \$100,000, 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.
- \$100,000 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 \$100,000, 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 \$100,000 and \$2,100,000, 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 \$100,000 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 \$3,000, 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.**

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

Quarter	Due date	Quarter	Due date
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.

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.	_____
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.			
7	College tuition credit	7.	_____
8	New York State household credit	8.	_____
9	Real property tax credit	9.	_____
For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.			
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> and <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 (<i>if your estimated New York AGI is over \$1 million, you must enter on line 19 all estimated federal itemized deductions included on line 18 except charitable contributions</i>)	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) ...	\$ 7,500	Qualifying widow(er)	\$15,000
Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$15,000
Head of household	\$10,500	Married filing separate returns	\$ 7,500

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.	_____

Part 4 — These charts are only for married couples with both spouses working or married couples with one spouse working more than one job, and whose combined wages are between \$100,000 and \$2,100,000.

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.

[illegible][illegible]

		Combined wages between \$1,100,000 and \$1,600,000									
Higher earner's wages		\$1,100,000	\$1,150,000	\$1,200,000	\$1,250,000	\$1,300,000	\$1,350,000	\$1,400,000	\$1,450,000	\$1,500,000	\$1,550,000
		\$1,150,000	\$1,200,000	\$1,250,000	\$1,300,000	\$1,350,000	\$1,400,000	\$1,450,000	\$1,500,000	\$1,550,000	\$1,600,000
\$550,000	\$600,000	\$13	\$16								
\$600,000	\$650,000	\$13	\$16	\$19	\$22						
\$650,000	\$700,000	\$13	\$16	\$19	\$22	\$25	\$28				
\$700,000	\$750,000	\$13	\$16	\$19	\$22	\$25	\$28	\$31	\$34		
\$750,000	\$800,000	\$13	\$16	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$39
\$800,000	\$850,000	\$21	\$16	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$39
\$850,000	\$900,000	\$19	\$24	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$39
\$900,000	\$950,000	\$17	\$22	\$27	\$22	\$25	\$28	\$31	\$34	\$37	\$39
\$950,000	\$1,000,000	\$24	\$20	\$25	\$30	\$25	\$28	\$31	\$34	\$37	\$39
\$1,000,000	\$1,050,000	\$27	\$26	\$22	\$26	\$31	\$26	\$29	\$32	\$35	\$38
\$1,050,000	\$1,100,000	\$18	\$27	\$26	\$22	\$26	\$31	\$26	\$29	\$32	\$35
\$1,100,000	\$1,150,000	\$8	\$18	\$27	\$26	\$22	\$26	\$31	\$26	\$29	\$32
\$1,150,000	\$1,200,000		\$8	\$18	\$27	\$26	\$22	\$26	\$31	\$26	\$29
\$1,200,000	\$1,250,000			\$8	\$18	\$27	\$26	\$22	\$26	\$31	\$26
\$1,250,000	\$1,300,000				\$8	\$18	\$27	\$26	\$22	\$26	\$31
\$1,300,000	\$1,350,000					\$8	\$18	\$27	\$26	\$22	\$26
\$1,350,000	\$1,400,000						\$8	\$18	\$27	\$26	\$22
\$1,400,000	\$1,450,000							\$8	\$18	\$27	\$26
\$1,450,000	\$1,500,000								\$8	\$18	\$27
\$1,500,000	\$1,550,000									\$8	\$18
\$1,550,000	\$1,600,000										\$8

		Combined wages between \$1,600,000 and \$2,100,000									
Higher earner's wages		\$1,600,000	\$1,650,000	\$1,700,000	\$1,750,000	\$1,800,000	\$1,850,000	\$1,900,000	\$1,950,000	\$2,000,000	\$2,050,000
		\$1,650,000	\$1,700,000	\$1,750,000	\$1,800,000	\$1,850,000	\$1,900,000	\$1,950,000	\$2,000,000	\$2,050,000	\$2,100,000
\$800,000	\$850,000	\$42	\$45								
\$850,000	\$900,000	\$42	\$45	\$48	\$51						
\$900,000	\$950,000	\$42	\$45	\$48	\$51	\$54	\$57				
\$950,000	\$1,000,000	\$42	\$45	\$48	\$51	\$54	\$57	\$60	\$62		
\$1,000,000	\$1,050,000	\$41	\$44	\$47	\$50	\$52	\$55	\$58	\$61	\$452	\$850
\$1,050,000	\$1,100,000	\$38	\$41	\$44	\$47	\$50	\$52	\$55	\$58	\$449	\$850
\$1,100,000	\$1,150,000	\$35	\$38	\$41	\$44	\$47	\$50	\$52	\$55	\$446	\$847
\$1,150,000	\$1,200,000	\$32	\$35	\$38	\$41	\$44	\$47	\$50	\$52	\$444	\$844
\$1,200,000	\$1,250,000	\$29	\$32	\$35	\$38	\$41	\$44	\$47	\$50	\$441	\$841
\$1,250,000	\$1,300,000	\$26	\$29	\$32	\$35	\$38	\$41	\$44	\$47	\$438	\$838
\$1,300,000	\$1,350,000	\$31	\$26	\$29	\$32	\$35	\$38	\$41	\$44	\$435	\$836
\$1,350,000	\$1,400,000	\$26	\$31	\$26	\$29	\$32	\$35	\$38	\$41	\$432	\$833
\$1,400,000	\$1,450,000	\$22	\$26	\$31	\$26	\$29	\$32	\$35	\$38	\$429	\$830
\$1,450,000	\$1,500,000	\$26	\$22	\$26	\$31	\$26	\$29	\$32	\$35	\$426	\$827
\$1,500,000	\$1,550,000	\$27	\$26	\$22	\$26	\$31	\$26	\$29	\$32	\$423	\$824
\$1,550,000	\$1,600,000	\$18	\$27	\$26	\$22	\$26	\$31	\$26	\$29	\$421	\$821
\$1,600,000	\$1,650,000	\$8	\$18	\$27	\$26	\$22	\$26	\$31	\$26	\$418	\$818
\$1,650,000	\$1,700,000		\$8	\$18	\$27	\$26	\$22	\$26	\$31	\$415	\$815
\$1,700,000	\$1,750,000			\$8	\$18	\$27	\$26	\$22	\$26	\$420	\$813
\$1,750,000	\$1,800,000				\$8	\$18	\$27	\$26	\$22	\$415	\$817
\$1,800,000	\$1,850,000					\$8	\$18	\$27	\$26	\$410	\$813
\$1,850,000	\$1,900,000						\$8	\$18	\$27	\$414	\$808
\$1,900,000	\$1,950,000							\$8	\$18	\$415	\$812
\$1,950,000	\$2,000,000								\$8	\$406	\$813
\$2,000,000	\$2,050,000									\$202	\$415
\$2,050,000	\$2,100,000										\$13

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 \$1,050,000 but less than \$2,100,000, and the other spouse's wages are also more than \$1,050,000 but less than \$2,100,000;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,100,000 but combined wages from all jobs is over \$2,100,000.

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 \$100,000 and \$2,100,000.

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 \$100,000 and \$500,000											
Higher wage	\$100,000 \$120,000	\$120,000 \$140,000	\$140,000 \$160,000	\$160,000 \$180,000	\$180,000 \$220,000	\$220,000 \$260,000	\$260,000 \$300,000	\$300,000 \$350,000	\$350,000 \$400,000	\$400,000 \$450,000	\$450,000 \$500,000
\$50,000 \$70,000	\$12	\$17									
\$70,000 \$90,000	\$12	\$18	\$24								
\$90,000 \$110,000	\$8	\$16	\$22	\$24	\$26						
\$110,000 \$120,000	\$2	\$10	\$17	\$20	\$23	\$26					
\$120,000 \$130,000		\$4	\$14	\$17	\$21	\$26					
\$130,000 \$140,000		\$2	\$10	\$13	\$18	\$26	\$24				
\$140,000 \$150,000			\$4	\$10	\$14	\$26	\$22				
\$150,000 \$160,000			\$2	\$8	\$12	\$25	\$23	\$20			
\$160,000 \$180,000				\$3	\$10	\$23	\$26	\$20			
\$180,000 \$220,000					\$8	\$19	\$27	\$25	\$22		
\$220,000 \$260,000						\$8	\$15	\$22	\$17	\$17	\$12
\$260,000 \$300,000							\$6	\$14	\$21	\$14	\$15
\$300,000 \$350,000								\$7	\$15	\$21	\$14
\$350,000 \$400,000									\$7	\$15	\$21
\$400,000 \$450,000										\$7	\$15
\$450,000 \$500,000											\$7

Combined wages between \$500,000 and \$1,100,000													
Higher wage	\$500,000 \$550,000	\$550,000 \$600,000	\$600,000 \$650,000	\$650,000 \$700,000	\$700,000 \$750,000	\$750,000 \$800,000	\$800,000 \$850,000	\$850,000 \$900,000	\$900,000 \$950,000	\$950,000 \$1,000,000	\$1,000,000 \$1,050,000	\$1,050,000 \$1,100,000	
\$260,000 \$300,000	\$9												
\$300,000 \$350,000	\$16	\$8	\$8										
\$350,000 \$400,000	\$14	\$16	\$8	\$8	\$8								
\$400,000 \$450,000	\$21	\$14	\$16	\$8	\$8	\$8	\$8						
\$450,000 \$500,000	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$8				
\$500,000 \$550,000	\$7	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$208	\$419	
\$550,000 \$600,000		\$7	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$208	\$419	
\$600,000 \$650,000			\$7	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$208	\$419	
\$650,000 \$700,000				\$7	\$15	\$21	\$14	\$16	\$8	\$8	\$208	\$419	
\$700,000 \$750,000					\$7	\$15	\$21	\$14	\$16	\$8	\$208	\$419	
\$750,000 \$800,000						\$7	\$15	\$21	\$14	\$16	\$208	\$419	
\$800,000 \$850,000							\$7	\$15	\$21	\$14	\$216	\$419	
\$850,000 \$900,000								\$7	\$15	\$21	\$214	\$427	
\$900,000 \$950,000									\$7	\$15	\$221	\$425	
\$950,000 \$1,000,000										\$7	\$215	\$432	
\$1,000,000 \$1,050,000											\$108	\$226	
\$1,050,000 \$1,100,000												\$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, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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

[illegible][illegible]

**Certificate of Exemption from Withholding**

New York State • New York City • Yonkers

IT-2104-E

This certificate will expire on April 30, 2013.

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 2011; **and**
- you do not expect to have a New York income tax liability for 2012 (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.

Print or type	First name and middle initial	Last name	Social security number	Filing status: Mark an X in only one box A Single <input type="checkbox"/> B Married <input type="checkbox"/> C Qualifying widow(er) with dependent child, or head of household with qualifying person <input type="checkbox"/>
	Mailing address (<i>number and street or rural route</i>)	Apartment number	Date of birth (<i>mm-dd-yyyy</i>)	
	City, village, or post office	State	ZIP code	

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 2012, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law 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 NYS Tax Department (see instructions).

Employer name and address

Employer identification number

Mark an **X** in the box if a newly hired employee or a rehired employee ☐First date employee performed services for pay (*mm-dd-yyyy*) (*see instructions*): Are dependent health insurance benefits available for this employee? Yes ☐ No ☐If Yes, enter the date the employee qualifies (*mm-dd-yyyy*): **Instructions****Employee**

Who qualifies — 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 2011; **and**
- you do not expect to have a New York income tax liability for 2012 (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 meet the conditions in Group A or Group B, file this certificate, Form IT-2104-E, with 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.

Generally, as a resident, you are required to 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 \$3,000.

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.

A penalty of \$500 may be imposed for furnishing false information that decreases your withholding amount.

When to claim exemption from withholding — File this certificate with your employer if you meet the conditions listed in Group A or Group B above. **You must file a new certificate each year if you wish to continue to claim the exemption.**

Military spouses — Under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.

Liability for estimated tax — If, as a result of this exemption certificate, your employer does not withhold income tax from your wages and you later fail to qualify for exemption from tax, you may be required to pay estimated tax and be subject to penalty if it is not paid. For further information, see Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*.

Multiple employers — If you have more than one employer, you may claim exemption from withholding with each employer as long as your total expected income will not cause you to incur a New York income tax liability for the year 2012 and you had no liability for 2011.

Revocation by employee — You must revoke this exemption certificate (1) within 10 days from the day you expect to incur a New York income tax liability for the year 2012, (2) on or before December 1, 2012, if you expect to incur a tax liability for 2013, or (3) when you no longer qualify for exemption under the SCRA.

If you are required to revoke this certificate, if you no longer meet the age requirements for claiming exemption, or if you want income tax withheld from your pay (because, for example, you expect your income to exceed \$3,000), you **must** file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer. Follow the instructions on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

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

Need help? — For help completing this form, **employees** may call (518) 457-5181, and **employers** may call (518) 485-6654.

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.**

The Tax Department will not accept this form if it is incomplete. We will review these certificates and notify you of any adjustments that must be made.

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 – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

Revocation by employer — You must revoke this exemption within 10 days if, on any day during the calendar year, the date of birth stated on the certificate filed by the employee indicates the employee no longer meets the age requirements for exemption. The revocation must be in the form of a written notice to the employee.

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. 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 go to www.nynewhire.com.

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, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

**Form I-9, Employment
Eligibility Verification**

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in **Section 2** evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers* (Form M-274). You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A. If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B. If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C. If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1. Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
 - 2. Record the document title, document number, and expiration date (if any) in Block C; and
 - 3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. Do not mail your completed Form I-9 to this address.



You will get a blank I-9 form from a Human Resource Dept. staff person. Fill in the top of the form **in front of the H.R. Dept. staff person.** Sign and date it.

An H.R. staff person will check your i.d. and complete the form.

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A	LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	Documents that Establish Identity	Documents that Establish Employment Authorization
	OR	AND
1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	4. Voter's registration card	
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	5. U.S. Military card or draft record	5. Native American tribal document
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
	For persons under age 18 who are unable to present a document listed above:	
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)