

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
 Your withholding is subject to review by the IRS.

2024

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	_____ Employee's signature (This form is not valid unless you sign it.)	_____ Date	

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)
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General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

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

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$29,200 if you're married filing jointly or a qualifying surviving spouse; \$21,900 if you're head of household; \$14,600 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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 with no other entries on the form; 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 territories 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.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230



Department of Taxation and Finance

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

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 (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? Yes No

Are you a resident of Yonkers? Yes No

Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)	1	
2 Total number of allowances for New York City (from line 31, if using worksheet)	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.

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's signature	Date
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Employee: Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

Note: Single taxpayers with one job and zero dependents, enter **1** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit www.tax.ny.gov (search: IT-2104-I) or scan the QR code below.

Employer: Keep this certificate with your records.

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit www.tax.ny.gov (search: IT-2104-I) or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State A

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

You may report new hire information online instead of mailing the form to New York State. Visit www.nynewhire.com.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website above, **not** Form IT-2104.

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 New York State Tax Department.)	Employer identification number
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Scan here



<https://www.tax.ny.gov/r/ft2104i-2024>



Instructions for Form IT-2104

Employee's Withholding Allowance Certificate

Overview

Form IT-2104 is completed by you, as an employee, and given to your employer to instruct them how much New York State (and New York City and Yonkers) tax to withhold from your pay and send to the New York State Tax Department on your behalf.

Your employer will use the information you provide on this form—including residency, marital status, and allowances—to withhold these taxes from your pay. The more allowances you claim, the lower the amount of tax your employer will withhold from your paycheck.

Definition

Allowances: A withholding allowance is an exemption that lowers the amount of income tax your employer must deduct from your paycheck. A larger number of withholding allowances means a smaller New York income tax deduction from your paycheck, and a smaller number of allowances means a larger New York income tax deduction from your paycheck.

Changes effective beginning 2023

Form IT-2104-I has been revised for tax years beginning on or after January 1, 2023. If you previously filed Form IT-2104 prior to January 1, 2023 and used the worksheet or charts, you should complete a new 2024 Form IT-2104 and give it to your employer.

Who should file this form

Complete Form IT-2104 and file it with your employer each year if any of the following apply:

Life changes

- you are no longer a dependent
- you got married
- you became divorced or legally separated
- you had a child
- you moved into or out of New York City or Yonkers

Income changes

- your wages increased and you expect to earn \$107,650 or more during the tax year
- the total of your income and your spouse's income increased to \$107,650 or more for the tax year
- you have significantly more or less income from other sources or from another job, including self-employment

Job changes

- you started or ended a new job
- you are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program

Tax situation changes

- you itemize your deductions on your personal income tax return
- you are eligible for New York State credits (such as the earned income, child and dependent care, or college tuition credits)
- you owed tax or received a large refund when you filed your personal income tax return for the past year
- you no longer qualify for exemption from withholding
- the IRS (Internal Revenue Service) advised you that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and you claimed the disallowed allowances on your original Form IT-2104

Tax years 2019 or earlier

If the most recent federal Form W-4 you submitted to your employer was for tax year 2019 or earlier, and you did not file New York State Form IT-2104, your employer may use the same number of allowances you claimed on your federal Form W-4. Due to differences in federal and New York State tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

Tax years 2020 or later

If you submit a federal Form W-4 to your employer for tax year 2020 or later, and do not file New York State Form IT-2104, your employer may use zero as your number of allowances. For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. This may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

How often to submit Form IT-2104 to your employer

When you start a new job, complete Form IT-2104. You should review the form you submitted for each job you have every year. Whenever your tax situation changes and you need to update the number of allowances you may claim, submit a new Form IT-2104 to your employer.

Claiming the correct number of withholding allowances

General information

Calculations

Calculate the number of withholding allowances you want to claim in Part 1 and Part 4 of the worksheet. If you want more tax withheld, you may claim fewer allowances.

Allowances you may not claim

You may **not** claim a withholding allowance for yourself or, if married, your spouse.

If you have 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.

If you claim all your allowances at your higher-paying job and zero allowances at the lower-paying job, your withholding will better match your total tax liability.

Dependents

If you are a dependent of another taxpayer and expect to earn more than \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will help make sure your employer withholds enough tax. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances* and *Additional dollar amounts*.

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 form. If you have only one job, you may also choose to claim two additional withholding allowances on line 15.

Single or head of household taxpayers with two or more jobs

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **under \$107,650**, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your employer for your higher-paying job. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances* below.

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **between \$107,650 and \$2,263,265**, use the charts in Part 6 and enter the additional withholding dollar amount from the chart on line 3.

Married couples with both spouses working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your own respective employers.

If the higher wage-earning spouse claims all the allowances the couple is entitled to, and the lower wage-earning spouse claims zero allowances, your withholding will better match your total tax liability. **Do not** claim more total allowances than you are entitled to.

If your combined wages are:

- **less than \$107,650**, you should each mark an **X** in the *Married, but withhold at higher single rate* box on the certificate front, and divide the total number of allowances that you compute on line 19 and line 31 (if applicable) between you and your working spouse
- **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding dollar amount on line 3

Married taxpayers with two or more jobs

If you are a married taxpayer, and your combined wages from all your jobs are **\$107,650 or more**, use the charts in Part 5 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).

Specific information

Follow these instructions to make sure you withhold the correct amount, so that you will not owe additional tax when you file your income tax return.

Claiming more than 14 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. The Tax Department will review your certificate and notify your employer of any adjustments that must be made to either the filing status or number of withholding allowances permitted, or both.

Claiming negative allowances

If you use the worksheet and calculate a negative number of allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amounts* below.

Income from sources other than wages

If you have more than \$1,000 of income from sources other than wages (such as self-employment income, interest, dividends, or alimony received) and do not make estimated tax payments for that income, reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the form by one for each \$1,000 of nonwage income. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances* above.

If you have significant amounts of nonwage income (income that is not reported on federal Form W-2), you may also consider making quarterly estimated tax payments directly to the Tax Department. For more information, see *Estimated taxes, Form IT-2105-I, Instructions for Form IT-2105, Estimated Tax Payment Voucher for Individuals, or Need help?*

Claiming other credits

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 as follows:

1. Find your filing status and your New York adjusted gross income (NYAGI) in the chart below.
2. Divide the amount of the expected credit by the number indicated. (To determine the amount, see the instructions for the credit you are claiming.)
3. Enter the result (rounded to the nearest whole number) on line 14 of the Worksheet.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	60
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

Example: You are married and expect your New York adjusted gross income to be less than \$323,200. 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 60. $160/60 = 2.6667$. The additional withholding allowance would be 3. Enter **3** on line 14.

Additional dollar amounts

To ask your employer to withhold an additional dollar amount each pay period, complete lines 3, 4, and 5 on Form IT-2104, as applicable.

In most instances, if you calculate a negative number of allowances and your employer cannot accommodate that, you should ask to withhold these amounts **for each negative allowance claimed**:

- New York State (line 3): an additional \$1.85 of tax withheld per week
- New York City (line 4): an additional \$0.80 of tax withheld per week
- Yonkers residents (line 5): an additional 16.75% (0.1675) of the New York State amount

Note: The additional amounts provided in these instructions or calculated using the charts in Part 5 or Part 6 are accurate for a **weekly** payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amounts that you calculate.

For example, if you are paid biweekly, you must double the dollar amounts you calculated.

Avoid under withholding

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

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file one of the following with your employer:

- Form IT-2104-E, *Certificate of Exemption from Withholding*,
- Form IT-2104-IND, *New York State Certificate of Exemption from Withholding*
- Form IT-2104-MS, *New York State Withholding Exemption Certificate for Military Service Personnel*

To determine if you are eligible to file any of the above forms, see their corresponding instructions on our website (www.tax.ny.gov).

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:

1. Mark an **X** in box A.
2. Send a copy of Form IT-2104 to:

**NYS TAX DEPARTMENT, INCOME TAX AUDIT ADMINISTRATOR
WITHHOLDING CERTIFICATE COORDINATOR
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

3. If the employee is also a new hire or rehire, see Box B instructions.

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

Quarter	Due date	Quarter	Due date
January 1 through March 31	April 30	July 1 through September 30	October 31
April 1 through June 30	July 31	October 1 through December 31	January 31

Box B

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

1. Mark an **X** in box B.
2. Enter the first day the employee performs services 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.)
3. 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.
4. Within 20 days of hiring, submit the completed form as follows:

by mail

**NYS TAX DEPARTMENT
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY NY 12212-5119**

online

To report newly-hired or rehired employees online instead of submitting this form, visit <https://www.nynewhire.com>.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the New York New Hire Online Reporting Center, **not** Form IT-2104.

For more information, see New hire reporting or visit www.tax.ny.gov (search: *new hire*).

Worksheet

Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1). For assistance, see Tips and reminders for completing the worksheet.

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. New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2 .	13. _____
14. Other credits: see instructions	14. _____
15. Head of household status and only one job: If applicable, enter 2 .	15. _____

16. Enter an estimate of your federal adjustments to income, such as 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. 16. _____
17. If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2024, complete Part 3 below and enter the number from line 28. 17. _____
18. If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 23. All others enter 0. 18. _____
19. Add lines 6 through 18. 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 *Taxpayers with more than one job* or *Married couples with both spouses working*. 19. _____

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

20. Enter your estimated New York itemized deductions for the tax year (see *Form IT-196* and its instructions; enter the amount from line 49). 20. _____
21. Based on your federal filing status, enter the applicable amount from the table below. 21. _____
22. Subtract line 21 from line 20 (if line 21 is larger than line 20, enter 0 here and on line 18 above). 22. _____
23. Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18 above. 23. _____

Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).

24. Expected annual wages and compensation from electing employer in 2024 24. _____
25. Line 24 minus \$40,000 (if zero or less, **stop**) 25. _____
26. Line 25 multiplied by 0.05 26. _____
27. Line 26 multiplied by 0.935 27. _____
28. Divide line 27 by 65. Drop any fraction and enter the result here and on line 17 above. 28. _____

Part 4 – Complete this part to compute your withholding allowances for New York City (line 2).

29. Enter the amount from line 6 above. 29. _____
30. Add lines 15 through 18 above and enter total here. 30. _____
31. Add lines 29 and 30. Enter the result here and on line 2. 31. _____

Standard deduction table

Filing status	Amount	Filing status	Amount
Single (cannot be claimed as a dependent)	\$8,000	Qualifying surviving spouse	\$16,050
Single (can be claimed as a dependent)	\$3,100	Married filing jointly	\$16,050
Head of household	\$11,200	Married filing separate returns	\$8,000

Part 5: 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 \$107,650 and \$2,263,265. Only one spouse should request the additional withholding. Either spouse can request the additional withholding; however, withholding will be most accurate if the additional withholding is computed on the highest paying job.

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 amounts. For example, if you are paid biweekly, you must double the dollar amounts computed.

Additional withholding dollar amounts based on combined wages between \$107,650 and \$538,749

Higher earner's wages	Combined wages: \$107,650–\$129,249	Combined wages: \$129,250–\$150,749	Combined wages: \$150,750–\$172,299	Combined wages: \$172,300–\$193,849	Combined wages: \$193,850–\$236,949	Combined wages: \$236,950–\$280,099	Combined wages: \$280,100–\$323,199	Combined wages: \$323,200–\$377,099	Combined wages: \$377,100–\$430,949	Combined wages: \$430,950–\$484,899	Combined wages: \$484,900–\$538,749
\$53,800–\$75,299	\$11	\$16									
\$75,300–\$96,799	\$10	\$17	\$25	\$30							
\$96,800–\$118,399	\$6	\$14	\$21	\$32	\$43						
\$118,400–\$129,249	\$2	\$8	\$16	\$27	\$41	\$40					
\$129,250–\$139,999		\$3	\$12	\$23	\$38	\$37					
\$140,000–\$150,749		\$2	\$9	\$20	\$35	\$37	\$34				
\$150,750–\$161,549			\$4	\$16	\$31	\$37	\$32				
\$161,550–\$172,499			\$2	\$11	\$26	\$34	\$30	\$33			
\$172,500–\$193,849				\$4	\$18	\$27	\$27	\$52	\$73		
\$193,850–\$236,949					\$5	\$11	\$19	\$49	\$70	\$73	
\$236,950–\$280,099						\$5	\$11	\$52	\$81	\$75	\$80
\$280,100–\$323,199							\$5	\$45	\$86	\$88	\$81
\$323,200–\$377,099								\$22	\$47	\$62	\$63
\$377,100–\$430,949									\$8	\$22	\$38
\$430,950–\$484,899										\$8	\$22
\$484,900–\$538,749											\$8

Additional withholding dollar amounts based on combined wages between \$538,750 and \$1,185,399

Higher earner's wages	Combined wages: \$538,750–\$592,649	Combined wages: \$592,650–\$646,499	Combined wages: \$646,500–\$700,399	Combined wages: \$700,400–\$754,299	Combined wages: \$754,300–\$808,199	Combined wages: \$808,200–\$862,049	Combined wages: \$862,050–\$915,949	Combined wages: \$915,950–\$969,899	Combined wages: \$969,900–\$1,023,749	Combined wages: \$1,023,750–\$1,077,549	Combined wages: \$1,077,550–\$1,131,499	Combined wages: \$1,131,500–\$1,185,399
\$236,950–\$280,099	\$85											
\$280,100–\$323,199	\$89	\$94										
\$323,200–\$377,099	\$57	\$65	\$74	\$49								
\$377,100–\$430,949	\$39	\$32	\$41	\$50	\$5	\$5						
\$430,950–\$484,899	\$37	\$39	\$32	\$41	\$50	\$5	\$5	\$5				
\$484,900–\$538,749	\$22	\$37	\$39	\$32	\$41	\$50	\$5	\$5	\$5	\$5		
\$538,750–\$592,649	\$8	\$22	\$37	\$39	\$32	\$41	\$50	\$5	\$5	\$5	\$3	\$1
\$592,650–\$646,499		\$8	\$22	\$38	\$39	\$32	\$41	\$50	\$5	\$5	\$3	\$1
\$646,500–\$700,399			\$8	\$22	\$37	\$39	\$32	\$41	\$50	\$5	\$3	\$1
\$700,400–\$754,299				\$8	\$22	\$37	\$39	\$32	\$41	\$50	\$3	\$1
\$754,300–\$808,199					\$8	\$22	\$37	\$39	\$32	\$41	\$51	\$1
\$808,200–\$862,049						\$8	\$22	\$37	\$39	\$32	\$42	\$54
\$862,050–\$915,949							\$8	\$22	\$37	\$39	\$34	\$45
\$915,950–\$969,899								\$8	\$22	\$38	\$40	\$37
\$969,900–\$1,023,749									\$8	\$22	\$39	\$43
\$1,023,750–\$1,077,549										\$8	\$24	\$42
\$1,077,550–\$1,131,499											\$9	\$25
\$1,131,500–\$1,185,399												\$9

Additional withholding dollar amounts based on combined wages between \$1,185,400 and \$1,724,299

Higher earner's wages	Combined wages: \$1,185,400–\$1,239,249	Combined wages: \$1,239,250–\$1,293,199	Combined wages: \$1,293,200–\$1,347,049	Combined wages: \$1,347,050–\$1,400,949	Combined wages: \$1,400,950–\$1,454,849	Combined wages: \$1,454,850–\$1,508,699	Combined wages: \$1,508,700–\$1,562,549	Combined wages: \$1,562,550–\$1,616,449	Combined wages: \$1,616,450–\$1,670,399	Combined wages: \$1,670,400–\$1,724,299
\$592,650–\$646,499	\$4	\$8								
\$646,500–\$700,399	\$4	\$8	\$11	\$14						
\$700,400–\$754,299	\$4	\$8	\$11	\$14	\$17	\$20				
\$754,300–\$808,199	\$4	\$8	\$11	\$14	\$17	\$20	\$23	\$26		
\$808,200–\$862,049	\$4	\$8	\$11	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$862,050–\$915,949	\$57	\$8	\$11	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$915,950–\$969,899	\$49	\$60	\$11	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$969,900–\$1,023,749	\$40	\$52	\$64	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$1,023,750–\$1,077,549	\$46	\$43	\$55	\$67	\$17	\$20	\$23	\$26	\$29	\$32
\$1,077,550–\$1,131,499	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$28	\$31
\$1,131,500–\$1,185,399	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$28
\$1,185,400–\$1,239,249	\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25
\$1,239,250–\$1,293,199		\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22
\$1,293,200–\$1,347,049			\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19
\$1,347,050–\$1,400,949				\$9	\$25	\$44	\$48	\$44	\$56	\$68
\$1,400,950–\$1,454,849					\$9	\$25	\$44	\$48	\$44	\$56
\$1,454,850–\$1,508,699						\$9	\$25	\$44	\$48	\$44
\$1,508,700–\$1,562,549							\$9	\$25	\$44	\$48
\$1,562,550–\$1,616,449								\$9	\$25	\$44
\$1,616,450–\$1,670,399									\$9	\$25
\$1,670,400–\$1,724,299										\$9

Additional withholding dollar amounts based on combined wages between \$1,724,300 and \$2,263,265

Higher earner's wages	Combined wages: \$1,724,300–\$1,778,149	Combined wages: \$1,778,150–\$1,832,049	Combined wages: \$1,832,050–\$1,885,949	Combined wages: \$1,885,950–\$1,939,799	Combined wages: \$1,939,800–\$1,993,699	Combined wages: \$1,993,700–\$2,047,599	Combined wages: \$2,047,600–\$2,101,499	Combined wages: \$2,101,500–\$2,155,349	Combined wages: \$2,155,350–\$2,209,299	Combined wages: \$2,209,300–\$2,263,265
\$862,050–\$915,949	\$36	\$39								
\$915,950–\$969,899	\$36	\$39	\$42	\$45						
\$969,900–\$1,023,749	\$36	\$39	\$42	\$45	\$48	\$51				
\$1,023,750–\$1,077,549	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$57		
\$1,077,550–\$1,131,499	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$56	\$1,233	\$1,262
\$1,131,500–\$1,185,399	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$1,230	\$1,262
\$1,185,400–\$1,239,249	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$1,227	\$1,259
\$1,239,250–\$1,293,199	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$1,224	\$1,256
\$1,293,200–\$1,347,049	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$1,221	\$1,253
\$1,347,050–\$1,400,949	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$1,218	\$1,250
\$1,400,950–\$1,454,849	\$68	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$1,215	\$1,247
\$1,454,850–\$1,508,699	\$56	\$68	\$19	\$22	\$25	\$28	\$31	\$34	\$1,212	\$1,244
\$1,508,700–\$1,562,549	\$44	\$56	\$68	\$19	\$22	\$25	\$28	\$31	\$1,208	\$1,241
\$1,562,550–\$1,616,449	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$28	\$1,205	\$1,237
\$1,616,450–\$1,670,399	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$1,202	\$1,234
\$1,670,400–\$1,724,299	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$1,199	\$1,231
\$1,724,300–\$1,778,149	\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$1,196	\$1,228
\$1,778,150–\$1,832,049		\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$1,193	\$1,225
\$1,832,050–\$1,885,949			\$9	\$25	\$44	\$48	\$44	\$56	\$1,243	\$1,222
\$1,885,950–\$1,939,799				\$9	\$25	\$44	\$48	\$44	\$1,231	\$1,272
\$1,939,800–\$1,993,699					\$9	\$25	\$44	\$48	\$1,219	\$1,260
\$1,993,700–\$2,047,599						\$9	\$25	\$44	\$1,222	\$1,248
\$2,047,600–\$2,101,499							\$9	\$25	\$1,218	\$1,251
\$2,101,500–\$2,155,349								\$9	\$1,200	\$1,247
\$2,155,350–\$2,209,299									\$16	\$54
\$2,209,300–\$2,263,265										\$16

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

- a married couple with both spouses working, where both spouse’s individual wages are more than \$1,131,632 but less than \$2,263,265;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,263,265, but combined wages from all jobs is over \$2,263,265.

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

Part 6: Use these charts only for single or head of household taxpayers with more than one job, and combined wages between \$107,650 and \$2,263,265.

Enter the additional withholding dollar amount on line 3.

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

Additional withholding dollar amounts based on combined wages between \$107,650 and \$538,749

Higher wage	Combined wages: \$107,650–\$129,249	Combined wages: \$129,250–\$150,749	Combined wages: \$150,750–\$172,299	Combined wages: \$172,300–\$193,849	Combined wages: \$193,850–\$236,949	Combined wages: \$236,950–\$280,099	Combined wages: \$280,100–\$323,199	Combined wages: \$323,200–\$377,099	Combined wages: \$377,100–\$430,949	Combined wages: \$430,950–\$484,899	Combined wages: \$484,900–\$538,749
\$53,800–\$75,299	\$13	\$19									
\$75,300–\$96,799	\$12	\$21	\$29	\$30							
\$96,800–\$118,399	\$7	\$16	\$24	\$29	\$30						
\$118,400–\$129,249	\$2	\$10	\$18	\$22	\$27	\$47					
\$129,250–\$139,999		\$4	\$13	\$18	\$24	\$58					
\$140,000–\$150,749		\$2	\$9	\$13	\$19	\$58	\$61				
\$150,750–\$161,549			\$3	\$9	\$15	\$57	\$60				
\$161,550–\$172,499			\$1	\$6	\$12	\$57	\$62	\$62			
\$172,500–\$193,849				\$3	\$9	\$55	\$66	\$65	\$43		
\$193,850–\$236,949					\$14	\$49	\$69	\$70	\$74	\$60	
\$236,950–\$280,099						\$12	\$23	\$40	\$39	\$46	\$22
\$280,100–\$323,199							\$7	\$20	\$36	\$34	\$42
\$323,200–\$377,099								\$8	\$22	\$37	\$34
\$377,100–\$430,949									\$8	\$22	\$37
\$430,950–\$484,899										\$8	\$22
\$484,900–\$538,749											\$8

Additional withholding dollar amounts based on combined wages between \$538,750 and \$1,185,399

Higher wage	Combined wages: \$538,750–\$592,649	Combined wages: \$592,650–\$646,499	Combined wages: \$646,500–\$700,399	Combined wages: \$700,400–\$754,299	Combined wages: \$754,300–\$808,199	Combined wages: \$808,200–\$862,049	Combined wages: \$862,050–\$915,949	Combined wages: \$915,950–\$969,899	Combined wages: \$969,900–\$1,023,749	Combined wages: \$1,023,750–\$1,077,549	Combined wages: \$1,077,550–\$1,131,499	Combined wages: \$1,131,500–\$1,185,399
\$236,950–\$280,099	\$13											
\$280,100–\$323,199	\$9	\$8										
\$323,200–\$377,099	\$43	\$8	\$8	\$8								
\$377,100–\$430,949	\$34	\$43	\$8	\$8	\$8	\$8						
\$430,950–\$484,899	\$36	\$34	\$43	\$8	\$8	\$8	\$8	\$8				
\$484,900–\$538,749	\$22	\$36	\$34	\$43	\$8	\$8	\$8	\$8	\$8	\$8		
\$538,750–\$592,649	\$8	\$22	\$37	\$34	\$43	\$8	\$8	\$8	\$8	\$8	\$604	\$636
\$592,650–\$646,499		\$8	\$22	\$37	\$34	\$43	\$8	\$8	\$8	\$8	\$604	\$636
\$646,500–\$700,399			\$8	\$22	\$36	\$34	\$43	\$8	\$8	\$8	\$604	\$636
\$700,400–\$754,299				\$8	\$22	\$37	\$34	\$43	\$8	\$8	\$604	\$636
\$754,300–\$808,199					\$8	\$22	\$37	\$34	\$43	\$8	\$604	\$636
\$808,200–\$862,049						\$8	\$22	\$37	\$34	\$43	\$604	\$636
\$862,050–\$915,949							\$8	\$22	\$36	\$34	\$639	\$636
\$915,950–\$969,899								\$8	\$22	\$36	\$630	\$671
\$969,900–\$1,023,749									\$8	\$22	\$633	\$662
\$1,023,750–\$1,077,549										\$8	\$618	\$665
\$1,077,550–\$1,131,499											\$16	\$54
\$1,131,500–\$1,185,399												\$16

Additional withholding dollar amounts based on combined wages between \$1,185,400 and \$1,724,299

Higher wage	Combined wages: \$1,185,400– \$1,239,249	Combined wages: \$1,239,250– \$1,293,199	Combined wages: \$1,293,200– \$1,347,049	Combined wages: \$1,347,050– \$1,400,949	Combined wages: \$1,400,950– \$1,454,849	Combined wages: \$1,454,850– \$1,508,699	Combined wages: \$1,508,700– \$1,562,549	Combined wages: \$1,562,550– \$1,616,449	Combined wages: \$1,616,450– \$1,670,399	Combined wages: \$1,670,400– \$1,724,299
\$592,650–\$646,499	\$668	\$700								
\$646,500–\$700,399	\$668	\$700	\$732	\$765						
\$700,400–\$754,299	\$668	\$700	\$732	\$765	\$797	\$829				
\$754,300–\$808,199	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893		
\$808,200–\$862,049	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$862,050–\$915,949	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$915,950–\$969,899	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$969,900–\$1,023,749	\$703	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$1,023,750–\$1,077,549	\$695	\$735	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$1,077,550–\$1,131,499	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361
\$1,131,500–\$1,185,399	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329
\$1,185,400–\$1,239,249	\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297
\$1,239,250–\$1,293,199		\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265
\$1,293,200–\$1,347,049			\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233
\$1,347,050–\$1,400,949				\$16	\$54	\$101	\$131	\$172	\$169	\$201
\$1,400,950–\$1,454,849					\$16	\$54	\$101	\$131	\$172	\$169
\$1,454,850–\$1,508,699						\$16	\$54	\$101	\$131	\$172
\$1,508,700–\$1,562,549							\$16	\$54	\$101	\$131
\$1,562,550–\$1,616,449								\$16	\$54	\$101
\$1,616,450–\$1,670,399									\$16	\$54
\$1,670,400–\$1,724,299										\$16

Additional withholding dollar amounts based on combined wages between \$1,724,300 and \$2,263,265

Higher wage	Combined wages: \$1,724,300– \$1,778,149	Combined wages: \$1,778,150– \$1,832,049	Combined wages: \$1,832,050– \$1,885,949	Combined wages: \$1,885,950– \$1,939,799	Combined wages: \$1,939,800– \$1,993,699	Combined wages: \$1,993,700– \$2,047,599	Combined wages: \$2,047,600– \$2,101,499	Combined wages: \$2,101,500– \$2,155,349	Combined wages: \$2,155,350– \$2,209,299	Combined wages: \$2,209,300– \$2,263,265
\$862,050–\$915,949	\$989	\$1,021								
\$915,950–\$969,899	\$989	\$1,021	\$1,053	\$1,086						
\$969,900–\$1,023,749	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150				
\$1,023,750–\$1,077,549	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150	\$1,182	\$1,214		
\$1,077,550–\$1,131,499	\$393	\$425	\$457	\$490	\$522	\$554	\$586	\$618	\$650	\$70
\$1,131,500–\$1,185,399	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	\$650
\$1,185,400–\$1,239,249	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618
\$1,239,250–\$1,293,199	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586
\$1,293,200–\$1,347,049	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554
\$1,347,050–\$1,400,949	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490	\$522
\$1,400,950–\$1,454,849	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490
\$1,454,850–\$1,508,699	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457
\$1,508,700–\$1,562,549	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425
\$1,562,550–\$1,616,449	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393
\$1,616,450–\$1,670,399	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361
\$1,670,400–\$1,724,299	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329
\$1,724,300–\$1,778,149	\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297
\$1,778,150–\$1,832,049		\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265
\$1,832,050–\$1,885,949			\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233
\$1,885,950–\$1,939,799				\$16	\$54	\$101	\$131	\$172	\$168	\$201
\$1,939,800–\$1,993,699					\$16	\$54	\$101	\$131	\$172	\$168
\$1,993,700–\$2,047,599						\$16	\$54	\$101	\$131	\$172
\$2,047,600–\$2,101,499							\$16	\$54	\$101	\$131
\$2,101,500–\$2,155,349								\$16	\$54	\$101
\$2,155,350–\$2,209,299									\$16	\$54
\$2,209,300–\$2,263,265										\$16

Privacy notification

Visit www.tax.ny.gov (search: *Privacy*).

Need help?

Visit our website 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 equipment users: Dial 7-1-1 for the New York Relay Service



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9

OMB No.1615-0047

Expires 07/31/2026

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)						
If you check Item Number 4. , enter one of these:						
USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance
Signature of Employee				Today's Date (mm/dd/yyyy)		

If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		Additional Information			
Issuing Authority		<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 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 	OR	<ol style="list-style-type: none"> 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 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. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. 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. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security <p style="margin-left: 20px;">For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.</p>
<p>Acceptable Receipts</p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> • Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee. 	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement A
OMB No. 1615-0047
Expires 07/31/2026

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
----------------------------------------------------------	----------------------------------------------------------	-------------------------------------------------

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code



Supplement B, Reverification and Rehire (formerly Section 3)

Department of Homeland Security
U.S. Citizenship and Immigration Services

**USCIS
Form I-9
Supplement B**
OMB No. 1615-0047
Expires 07/31/2026

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
----------------------------------------------------------	----------------------------------------------------------	-------------------------------------------------

Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	------------------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
-----------------------------------------------	----------------------------------------------------	------------------------------------

Additional Information (Initial and date each notation.)

Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	------------------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
-----------------------------------------------	----------------------------------------------------	------------------------------------

Additional Information (Initial and date each notation.)

Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	------------------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
-----------------------------------------------	----------------------------------------------------	------------------------------------

Additional Information (Initial and date each notation.)

Check here if you used an alternative procedure authorized by DHS to examine documents.