

**Moonlighting Approval Process
Columbia University Medical Center
New York-Presbyterian Hospital
Milstein Hospitalist Section**

Contact Information:

Raven David, Program Administrator
Division of General Medicine, Columbia University
622 West 168th Street, PH9-105I, New York, NY 10032
rd2501@columbia.edu; 212.305.9369 (phone); 212.305.9349 (fax)

RESIDENTS/FELLOWS

- All completed enrollment packets should be brought to **Raven David (PH9-105I; 212.305.9369; rd2501@columbia.edu)**.

Please ensure you have the following items before turning in the packets.

1. Completed Data Sheet
 2. Signed GME (Graduate Medical Education) Form – **Residents, give to Gladys Bueso for signatures**
 - By you, your Program Director, and Dr. Donald Landry
 3. Signed SEA (Supplemental Employment Agreement) Form – **Residents, give to Gladys Bueso for signatures**
 - By you, your Program Director, and Dr. Donald Landry
 4. Copy of New York State License
 5. Copy of New York State Registration
 6. Copy of Malpractice Face Sheet from your division (**Fellows only**)
 7. Signed DOP (Delineation of Privileges) Form from your division (**Fellows only**)
 - By you, your Program Director, your Division Chief, and the Clinical Service Chief
- An I-9 form must be filled out **ONLINE** and the confirmation page must be printed. Guidance has been included in this packet. The website to complete the form is:
<https://secure.i9express.com/preauthenticated/LoginCaptcha.ascx?employer=12529>
 - After submitting an enrollment packet, the following items should be brought to **Johanny Collado (PH8-890; 212.305.2160; jc648@columbia.edu)**.

Please ensure you have the following items to be placed on University payroll.

1. Original passport or proof of authorization to work in the U.S.
2. Confirmation page from online I-9
3. Completed federal and state tax forms (blank copies included in this packet)

Please notify the Program Administrator via email after meeting with Johanny Collado.

ATTENDINGS/CHIEF RESIDENTS

- All Attendings need to complete a portion of the enrollment packet in order to be considered for moonlighting.

Please ensure you have the following items before turning in the packets.

1. Completed Data Sheet
2. Copy of New York State License
3. Copy of New York State Registration
4. Copy of DEA Registration
5. Copy of Malpractice Face Sheet from your division
6. Signed DOP (Delineation of Privileges) Form
 - By you and the Clinical Service Chief
7. Access to CROWN billing system

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MILSTEIN MOONLIGHTING DATA SHEET

Date of completion:	
Name:	
UNI:	
Email address:	
Medicine division (if applicable):	
Current status (please circle and answer):	PGY2 → Have you completed an ICU rotation? PGY3 Fellow → What is your year of Fellowship? Chief Resident Attending
Pager (8-XXXX):	
Long-range pager (917-899-XXXX):	
Work phone number:	
Cell/home phone number:	
Interoffice mailing address:	
Home mailing address:	
Other moonlighting activities (if applicable):	

After initial enrollment, this form is to be completed upon the start of a new academic year and also upon any change. Please notify the Program Administrator via email.

**NEWYORK-PRESBYTERIAN HOSPITAL
GRADUATE MEDICAL EDUCATION
POLICIES AND PROCEDURES**

TITLE: MOONLIGHTING

POLICY:

Moonlighting is defined as professional and patient care activities that are external to the educational program. Moonlighting activities whether occurring within or outside NYPH, may be inconsistent with requirements for sufficient time for rest and restoration to promote the educational experience and safe patient care.

House staff members (residents/fellows) are never required to engage in moonlighting.

Individual program directors may decide if moonlighting is permitted in their programs. At all times, program directors must monitor any house staff members engaging in any form of moonlighting to ensure that their performance is not adversely affected. A program director may withdraw permission for house staff moonlighting at any time.

A house staff member must submit an official request for moonlighting form (supplied by the GME Office) to the program director. This request, if approved, will be maintained in the house staff member's credential file. House staff members are advised that the professional liability coverage extended through their program may apply to moonlighting within NYPH, but NOT to moonlighting outside the institution.

A house staff member must have a full and unrestricted New York State medical license to moonlight.

Moonlighting activities are to be counted as part of each house staff physician's work hours, **which will not exceed the eighty-hour work limit**. The house staff physician must give an accurate accounting of the moonlighting hours to the program director; the program director is responsible for monitoring all work hours. **This policy applies to ACGME accredited programs.**

Approved by GMEC: September 2008

Approved by The Medical Board: May 2010

The following must be submitted to the Office of Graduate Medical Education prior to the start date of the activity.

Resident/Fellow Request for Moonlighting

Effective Date of Request is for Current Resident Year. Moonlighting privileges must be requested annually.

Date: _____

I hereby request permission to engage in professional activities outside the scope of my residency/fellowship training program (i.e. "moonlighting"). Specifically, I request permission to work at the following institutions:

(Note: include NYPH institution/s, if applicable).

1) _____

1a) Professional liability coverage to be provided by

2) _____

2a) Professional liability coverage to be provided by

I understand that the professional liability coverage provided to me by NYPH does NOT extend to external moonlighting / external professional activity. All external requests must have proof of malpractice insurance coverage.

I understand that I must track the hours I spend engaged in professional activity external to my training program to be included in my weekly work hours. I will not allow my work hours to exceed that specified in the NYPH policy on work hours (found on the GME website).

I have read and understand the NYPH policy on work hours and will abide by it.

I will not let other professional activities interfere with my commitment to my educational program and I recognize that my program director and/or my clinical service chief can withdraw permission to engage in these activities at any time.

All internal moonlighting activities will be in accordance with the graduate staff's delineation of clinical privileges.

Sincerely,

Name and signature of Resident/Fellow

Approved by:

Program Director Signature

Clinical Service Chief Signature

Program Director Name (print)

Clinical Service Chief Name (print)

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SUPPLEMENTAL EMPLOYMENT (MOONLIGHTING) AGREEMENT

As you may be aware, a large amount of attention has been focused on carefully limiting the number of hours that residents work. These policies are in place in order to ensure patient safety and to maintain quality patient care. Supplemental Employment (Moonlighting), in particular has come under recent examination.

This document is a clarification of the current moonlighting policies and must be read, signed and co-signed by the Residency/Fellowship Program Director and Clinical Service Chief, in order to be able to moonlight. A copy of this signed policy must be on file with the Division of General Medicine (a copy should be held in the office of your program director also).

Supplemental Employment (Moonlighting) Policies:

- All supplemental employment must be approved by the Residency Program Director and Clinical Service Chief. Prior to scheduling any moonlighting responsibilities, residents must read and sign this form and have it co-signed by the Residency Program Director and Clinical Service Chief.
 - The privilege of supplemental employment is contingent on clinical competency, as determined by the program leadership. The program leadership will re-evaluate clinical competency on a regular basis and reserves the right to withdraw moonlighting privileges from any resident that it was formerly granted to.
 - Resident must demonstrate professionalism and should be up-to-date regarding all residency requirements (discharge summaries, duty hours surveys, etc).
- No resident will be permitted to work outside of regular clinical responsibilities, unless they submit this form indicating that they have read and understand the policies relating to moonlighting.
- Junior and Senior residents who are licensed in New York State may moonlight only if they have no other concurrent clinical responsibilities. "Double Dipping" (Moonlighting) during a time when a resident has other scheduled duties is prohibited.
- Interns are not permitted to moonlight.
- In order to comply with Duty Hour regulations, our Moonlighting Policy states that:
 1. Moonlighting counts toward all hour calculations for both residents and fellows.
 2. Residents and fellows must have one 24 hour period off per week.
 3. Residents and fellows must have at least ten (10) hours off between shifts.
 4. Residents and fellows cannot exceed 80 hours of work per week, averaged over 4 weeks.
 5. Residents and fellows cannot exceed 24 + 3 hours of patient care duties.

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- We specifically limit moonlighting to rotations where the residents are guaranteed to work less than 80 hours per week.
 1. Juniors cannot Moonlight while on:
 - Ward months (Gen Med/GenMed2/Oncology/ID)
 - ICU months (MICU / CCU)
 - Night Float (ANF/NF)
 2. Juniors can Moonlight while on:
 - Outpatient (OPD) on weekends only in accordance with the Duty Hour regulations listed above.
 - Vacation, Elective
 3. Seniors cannot Moonlight while on:
 - Ward months (Cards/Gen Med/Senior Med/Allen)
 - Medicine Consult
 - Allen ICU (AICU) and ICU Triage
 4. Seniors can Moonlight while on:
 - Outpatient (OPD) and Neurology on weekends only in accordance with the Duty Hour regulations listed above.
 - Vacation, Electives
- All House Physicians (Moonlighters) must use the sign in/out system located on the Hospitalist Web Site. This system records the number of total hours worked for the week, (not just that particular shift), the total hours of a given rotation, and the total hours of moonlighting service for the week. Signing in and out is only possible from the Hospitalist office located in MHB 8-004. A sign in must be completed prior to the shift and a sign out must be completed immediately after the shift.
- Residents and fellows are required to complete the GME online Work Hours Survey. This is a daily record of your work hours. Those that are not compliant within 30 days of the scheduling month cannot be added to the moonlighting schedule (i.e. you must have completed 12-1-09 to 12-31-09 by January to be added to February schedule).
- Residents who violate the workload limitations by exceeding 80 hours in a given week will have their moonlighting privileges suspended for one month. Residents who violate the workload limitations a second time will lose their moonlighting privileges entirely.
- Supplemental employment outside of the Columbia University Medical Center Campus (Milstein Hospital and the Allen Pavilion) is not permitted if you are an Internal Medicine resident.

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- If the New York Code of Rules and Regulations (State Hospital Code), 405.4(b)(6) is updated and/or revised, you will be informed immediately of the changes.
- If the moonlighter is no longer able to work a shift, he/she is responsible for finding a person to take the shift and then notifying the Program Administrator. If he/she is unable to find a person, it is the original person's responsibility to notify the Program Administrator one week prior to the shift.

Supplemental Employment Agreement

I have read the preceding requirements and regulations related to moonlighting as a Fellow/an Internal Medicine resident. I agree to work in accordance with this policy.

Fellow/Resident

_____	_____	_____
Name (Please print)	Signature	Date Signed

Program Director

_____	_____	_____
Name (Please print)	Signature	Date Signed

Clinical Service Chief

_____	_____	_____
Name (Please print)	Signature	Date Signed

Please return original document to the Hospitalist Administrator.

Signed copies of this document should be kept by the Fellow/Resident and the Program Director's Office.

**NEWYORK-PRESBYTERIAN HOSPITAL
GRADUATE MEDICAL EDUCATION
POLICIES AND PROCEDURES**

TITLE: DUTY HOURS

PURPOSE:

The purpose of this Policy is to support the physical and emotional well-being of the Graduate Staff at New York-Presbyterian Hospital, promote an educational environment, and facilitate patient care. These procedures have been developed to regularly monitor Graduate staff duty hours for compliance with this Policy and the ACGME Institutional Requirements.

POLICY:

1. It is the policy of New York Presbyterian Hospital to comply with New York State 405 Regulations and with ACGME policy on duty hours for postgraduate trainees (i.e. residents and fellows). These are the minimum standards on duty hours that programs must follow. Individual programs may choose to follow more restrictive guidelines.
2. Each Program sponsored by New York-Presbyterian Hospital shall develop and implement appropriate duty hour policies, compliant with the ACGME Common Requirements, NYS DOH policies, as well as each Program's RRCs requirements. The more restrictive duty hour requirements shall be followed.
3. The program directors and clinical service chiefs are accountable for ensuring compliance with duty hours policies. The GME Committee, the Medical Board, and the Board of Trustees receive periodic reports on duty hour compliance as part of the QA process.
4. Each Program must use an approved Web-based duty hour logging system (currently E*Value). Graduate Staff are required to complete the hospital's duty hour survey monthly as well as log their duty hours quarterly.
 - a. Compliance of both requirements will be reviewed by the GME office and the duty hours subcommittee of the GMEC, followed by the full GMEC
5. Policies and procedures must be implemented in all programs to relieve a post-graduate trainee due to fatigue.
6. Duty hours are defined as all clinical and academic activities related to the educational program: patient care, both inpatient and outpatient, administrative duties related to patient care, the provision for transfer of patient care, time spent in-house during call activities, and scheduled academic activities such as conferences. Duty hours do not include reading and preparation time spent away from the duty site.
7. Duty hours must be limited to 80 hours per week averaged over 4 weeks, inclusive of all in-house activities, clinical assignments, and moonlighting activities. (Please refer to the NYPH moonlighting policy for other information about moonlighting.) **Note: New York Presbyterian Hospital does not allow programs to apply for the 10% exception to the 80-hour rule.**
8. Continuous on-site duty, including in-house call, must not exceed 24 consecutive hours (24 consecutive hour rule). Trainees may remain on duty for up to 3 additional hours of transition time to be used for transfer of patient care, rounds, and grand rounds. No new patient care may be assigned during the 3 hour transition time (total of 27 hours).

**NEWYORK-PRESBYTERIAN HOSPITAL
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Note: New York Presbyterian Hospital does not allow programs to apply for the 24 consecutive hour exemption.

9. Work in the emergency department is limited to 12 consecutive hours followed by a minimum of 12 hours off duty.
10. Adequate time for rest and personal activities must be provided. This consists of a 10 hour time period between all daily duty periods and after in-house call.
11. Every trainee must have at least 24 consecutive hours free from all duty, including call from home, each week.
12. In house call can be no more frequent than every 3rd night.
13. Call from home is not counted toward the 80 hour limit. If the trainee is called on-site, the hours are counted toward the 80 hour total.

Approved by GMEC: February 2010

Approved by The Medical Board: May 2010

Instructions

Please 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 U.S.) 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 eligible 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.

What Is the Purpose of This Form?

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

When Should the Form I-9 Be Used?

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

Filling Out the Form I-9

Section 1, Employee: This part of the form must be completed at 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.**

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/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 eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required

document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, **Section 2** must be completed at the time employment begins. **Employers must record:**

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. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the Form I-9. **However, employers are still responsible for completing and retaining the Form I-9.**

Section 3, Updating and Reverification: Employers must complete **Section 3** when updating and/or reverifying the Form I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in **Section 1**. 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 (3) years of the date this form was originally completed and the employee is still eligible 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 (3) 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 that the employee is authorized to work in the U.S. (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.

What Is the Filing Fee?

There is no associated filing fee for completing the Form I-9. This form is not filed with USCIS or any government agency. The 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, call our toll-free number at **1-800-870-3676**. Individuals can also get USCIS forms and information on immigration laws, regulations and procedures by telephoning our National Customer Service Center at **1-800-375-5283** or visiting our internet website at **www.uscis.gov**.

Photocopying and Retaining the 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 Forms I-9 for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

The 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 officials of U.S. Immigration and Customs Enforcement, 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

We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1)** learning about this form, and completing the form, 9 minutes; **2)** assembling and filing (recordkeeping) the form, 3 minutes, for an average of 12 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529. OMB No. 1615-0047.

LISTS OF ACCEPTABLE DOCUMENTS

LIST A Documents that Establish Both Identity and Employment Eligibility	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Eligibility
1. U.S. Passport (unexpired or expired)		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. U.S. Social Security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>)
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		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		2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>)
3. An unexpired foreign passport with a temporary I-551 stamp		3. School ID card with a photograph		3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. An unexpired Employment Authorization Document that contains a photograph (Form I-766, I-688, I-688A, I-688B)		4. Voter's registration card		4. Native American tribal document
		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (<i>Form I-197</i>)
5. An unexpired foreign passport with an unexpired Arrival-Departure Record, Form I-94, bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, if that status authorizes the alien to work for the employer		6. Military dependent's ID card		6. ID Card for use of Resident Citizen in the United States (<i>Form I-179</i>)
		7. U.S. Coast Guard Merchant Mariner Card		
		8. Native American tribal document		7. Unexpired employment authorization document issued by DHS (<i>other than those listed under List A</i>)
		9. Driver's license issued by a Canadian government authority		
	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		

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



Employee's Withholding Allowance Certificate

IT-2104

New York State • New York City • Yonkers

First name and middle initial	Last name	Your social security number
Permanent home address (number and street or rural route)		Apartment number
City, village, or post office		State
		ZIP code
Are you a resident of New York City? Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? Yes <input type="checkbox"/> No <input type="checkbox"/>		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.
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
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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 2013

Form IT-2104 has been revised for tax year 2013. The worksheet on page 3 used to compute your withholding allowances and the charts beginning on page 4 used to enter an additional dollar amount of withholding have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2013 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 \$102,900 or more during the tax year.
- The total income of you and your spouse has increased to \$102,900 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 \$3,050.

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 \$205,850	Less than \$257,300	Less than \$308,750	66
Between \$205,850 and \$1,029,250	Between \$257,300 and \$1,543,900	Between \$308,750 and \$2,058,550	68
Over \$1,029,250	Over \$1,543,900	Over \$2,058,550	88

Example: *You are married and expect your New York adjusted gross income to be less than \$308,750. 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 \$102,900, 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.
- \$102,900 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 \$102,900, 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 \$102,900 and \$2,161,527, 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 \$102,900 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 \$3,050, 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	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)	\$ 7,700	Qualifying widow(er)	\$15,400
Single (can be claimed as a dependent)	\$ 3,050	Married filing jointly	\$15,400
Head of household	\$10,800	Married filing separate returns	\$ 7,700
24 Subtract line 23 from line 22 (<i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i>)	24 _____		
25 Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above	25 _____		

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

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

		Combined wages between \$1,132,200 and \$1,646,849									
Higher earner's wages		\$1,132,200 \$1,183,649	\$1,183,650 \$1,235,149	\$1,235,150 \$1,286,599	\$1,286,600 \$1,338,049	\$1,338,050 \$1,389,549	\$1,389,550 \$1,440,999	\$1,441,000 \$1,492,449	\$1,492,450 \$1,543,899	\$1,543,900 \$1,595,399	\$1,595,400 \$1,646,849
\$566,100	\$617,549	\$14	\$17								
\$617,550	\$668,999	\$14	\$17	\$20	\$23						
\$669,000	\$720,499	\$14	\$17	\$20	\$23	\$26	\$29				
\$720,500	\$771,949	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35		
\$771,950	\$823,399	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$823,400	\$874,899	\$22	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$874,900	\$926,349	\$20	\$25	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$926,350	\$977,799	\$18	\$23	\$28	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$977,800	\$1,029,249	\$25	\$21	\$26	\$31	\$26	\$29	\$32	\$35	\$38	\$41
\$1,029,250	\$1,080,749	\$28	\$26	\$22	\$27	\$32	\$27	\$30	\$33	\$36	\$39
\$1,080,750	\$1,132,199	\$18	\$28	\$26	\$22	\$27	\$32	\$27	\$30	\$33	\$36
\$1,132,200	\$1,183,649	\$8	\$18	\$28	\$26	\$22	\$27	\$32	\$27	\$30	\$33
\$1,183,650	\$1,235,149		\$8	\$18	\$28	\$26	\$22	\$27	\$32	\$27	\$30
\$1,235,150	\$1,286,599			\$8	\$18	\$28	\$26	\$22	\$27	\$32	\$27
\$1,286,600	\$1,338,049				\$8	\$18	\$28	\$26	\$22	\$27	\$32
\$1,338,050	\$1,389,549					\$8	\$18	\$28	\$26	\$22	\$27
\$1,389,550	\$1,440,999						\$8	\$18	\$28	\$26	\$22
\$1,441,000	\$1,492,449							\$8	\$18	\$28	\$26
\$1,492,450	\$1,543,899								\$8	\$18	\$28
\$1,543,900	\$1,595,399									\$8	\$18
\$1,595,400	\$1,646,849										\$8

		Combined wages between \$1,646,850 and \$2,161,527									
Higher earner's wages		\$1,646,850 \$1,698,299	\$1,698,300 \$1,749,799	\$1,749,800 \$1,801,249	\$1,801,250 \$1,852,699	\$1,852,700 \$1,904,199	\$1,904,200 \$1,955,649	\$1,955,650 \$2,007,099	\$2,007,100 \$2,058,549	\$2,058,550 \$2,110,049	\$2,110,050 \$2,161,527
\$823,400	\$874,899	\$43	\$46								
\$874,900	\$926,349	\$43	\$46	\$49	\$52						
\$926,350	\$977,799	\$43	\$46	\$49	\$52	\$55	\$58				
\$977,800	\$1,029,249	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$64		
\$1,029,250	\$1,080,749	\$42	\$45	\$48	\$51	\$54	\$57	\$60	\$63	\$466	\$875
\$1,080,750	\$1,132,199	\$39	\$42	\$45	\$48	\$51	\$54	\$57	\$60	\$463	\$875
\$1,132,200	\$1,183,649	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$57	\$460	\$872
\$1,183,650	\$1,235,149	\$33	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$457	\$870
\$1,235,150	\$1,286,599	\$30	\$33	\$36	\$39	\$42	\$45	\$48	\$51	\$454	\$867
\$1,286,600	\$1,338,049	\$27	\$30	\$33	\$36	\$39	\$42	\$45	\$48	\$451	\$864
\$1,338,050	\$1,389,549	\$32	\$27	\$30	\$33	\$36	\$39	\$42	\$45	\$448	\$861
\$1,389,550	\$1,440,999	\$27	\$32	\$27	\$30	\$33	\$36	\$39	\$42	\$445	\$858
\$1,441,000	\$1,492,449	\$22	\$27	\$32	\$27	\$30	\$33	\$36	\$39	\$442	\$855
\$1,492,450	\$1,543,899	\$26	\$22	\$27	\$32	\$27	\$30	\$33	\$36	\$439	\$852
\$1,543,900	\$1,595,399	\$28	\$26	\$22	\$27	\$32	\$27	\$30	\$33	\$436	\$849
\$1,595,400	\$1,646,849	\$18	\$28	\$26	\$22	\$27	\$32	\$27	\$30	\$433	\$846
\$1,646,850	\$1,698,299	\$8	\$18	\$28	\$26	\$22	\$27	\$32	\$27	\$430	\$843
\$1,698,300	\$1,749,799		\$8	\$18	\$28	\$26	\$22	\$27	\$32	\$427	\$840
\$1,749,800	\$1,801,249			\$8	\$18	\$28	\$26	\$22	\$27	\$432	\$837
\$1,801,250	\$1,852,699				\$8	\$18	\$28	\$26	\$22	\$427	\$842
\$1,852,700	\$1,904,199					\$8	\$18	\$28	\$26	\$422	\$837
\$1,904,200	\$1,955,649						\$8	\$18	\$28	\$426	\$832
\$1,955,650	\$2,007,099							\$8	\$18	\$428	\$836
\$2,007,100	\$2,058,549								\$8	\$418	\$837
\$2,058,550	\$2,110,049									\$208	\$428
\$2,110,050	\$2,161,527										\$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 \$1,080,763.50 but less than \$2,161,257, and the other spouse's wages are also more than \$1,080,763.50 but less than \$2,161,257;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,161,257, but combined wages from all jobs is over \$2,161,257.

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 \$102,900 and \$2,161,527.

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 \$102,900 and \$514,599										
Higher wage		\$102,900 \$123,499	\$123,500 \$144,099	\$144,100 \$164,649	\$164,650 \$185,249	\$185,250 \$226,399	\$226,400 \$267,599	\$267,600 \$308,749	\$308,750 \$360,249	\$360,250 \$411,699	\$411,700 \$463,149	\$463,150 \$514,599
\$51,450	\$72,049	\$12	\$17									
\$72,050	\$92,599	\$12	\$19	\$25	\$25							
\$92,600	\$113,199	\$8	\$16	\$22	\$25	\$26						
\$113,200	\$123,499	\$2	\$11	\$18	\$20	\$24	\$27					
\$123,500	\$133,799		\$4	\$14	\$17	\$21	\$27					
\$133,800	\$144,099		\$2	\$11	\$14	\$18	\$27	\$25				
\$144,100	\$154,349			\$4	\$11	\$15	\$27	\$23				
\$154,350	\$164,649			\$2	\$8	\$13	\$26	\$24	\$20			
\$164,650	\$185,249				\$3	\$10	\$24	\$27	\$21	\$23		
\$185,250	\$226,399					\$8	\$20	\$28	\$26	\$23	\$17	
\$226,400	\$267,599						\$8	\$15	\$23	\$18	\$17	\$12
\$267,600	\$308,749							\$6	\$14	\$21	\$15	\$16
\$308,750	\$360,249								\$8	\$15	\$21	\$14
\$360,250	\$411,699									\$8	\$15	\$21
\$411,700	\$463,149										\$8	\$15
\$463,150	\$514,599											\$8

		Combined wages between \$514,600 and \$1,132,199											
Higher wage		\$514,600 \$566,099	\$566,100 \$617,549	\$617,550 \$668,999	\$669,000 \$720,499	\$720,500 \$771,949	\$771,950 \$823,399	\$823,400 \$874,899	\$874,900 \$926,349	\$926,350 \$977,799	\$977,800 \$1,029,249	\$1,029,250 \$1,080,749	\$1,080,750 \$1,132,199
\$267,600	\$308,749	\$9	\$8										
\$308,750	\$360,249	\$16	\$8	\$8	\$8								
\$360,250	\$411,699	\$14	\$16	\$8	\$8	\$8							
\$411,700	\$463,149	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$8				
\$463,150	\$514,599	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$8		
\$514,600	\$566,099	\$8	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$214	\$432
\$566,100	\$617,549		\$8	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$8	\$214	\$432
\$617,550	\$668,999			\$8	\$15	\$21	\$14	\$16	\$8	\$8	\$8	\$214	\$432
\$669,000	\$720,499				\$8	\$15	\$21	\$14	\$16	\$8	\$8	\$214	\$432
\$720,500	\$771,949					\$8	\$15	\$21	\$14	\$16	\$8	\$214	\$432
\$771,950	\$823,399						\$8	\$15	\$21	\$14	\$16	\$214	\$432
\$823,400	\$874,899							\$8	\$15	\$21	\$14	\$222	\$432
\$874,900	\$926,349								\$8	\$15	\$21	\$220	\$440
\$926,350	\$977,799									\$8	\$15	\$228	\$438
\$977,800	\$1,029,249										\$8	\$222	\$445
\$1,029,250	\$1,080,749											\$111	\$233
\$1,080,750	\$1,132,199												\$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

Form W-4 (2013)

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 2013 expires February 17, 2014. See Pub. 505, Tax Withholding and Estimated Tax.

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

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 2013. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

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

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	<u> </u>
B	Enter "1" if: { <ul style="list-style-type: none"> • 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	<u> </u>
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	<u> </u>
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	<u> </u>
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	<u> </u>
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	<u> </u>
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 \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child	G	<u> </u>
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	<u> </u>

For accuracy, complete all worksheets that apply. {

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$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	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 2013
1 Your first name and middle initial Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 <u> </u>
6 Additional amount, if any, you want withheld from each paycheck		6 \$ <u> </u>
7 I claim exemption from withholding for 2013, 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 <u> </u>
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)
		10 Employer identification number (EIN)

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 2013 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: { \$12,200 if married filing jointly or surviving spouse \$8,950 if head of household \$6,100 if single or married filing separately }	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2013 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 2013 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2013 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 \$3,900 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 2013. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2013. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are--	Enter on line 2 above	If wages from LOWEST paying job are--	Enter on line 2 above	If wages from HIGHEST paying job are--	Enter on line 7 above	If wages from HIGHEST paying job are--	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$72,000	\$590	\$0 - \$37,000	\$590
5,001 - 13,000	1	8,001 - 16,000	1	72,001 - 130,000	980	37,001 - 80,000	980
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,090	80,001 - 175,000	1,090
24,001 - 26,000	3	25,001 - 30,000	3	200,001 - 345,000	1,290	175,001 - 385,000	1,290
26,001 - 30,000	4	30,001 - 40,000	4	345,001 - 385,000	1,370	385,001 and over	1,540
30,001 - 42,000	5	40,001 - 50,000	5	385,001 and over	1,540		
42,001 - 48,000	6	50,001 - 70,000	6				
48,001 - 55,000	7	70,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 75,000	9	95,001 - 120,000	9				
75,001 - 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						

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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.