



# New York State Certificate of Exemption from Withholding

<b>Print or type</b>	First name and middle initial	Last name	Social security number
	Home address (number and street or rural route)		Apartment number
	City, village, or post office	State	ZIP code
<p><b>Employee's certification</b> — This is to certify that I am an enrolled member of the _____ Indian tribe/nation and that I live on and my income is earned from employment on the _____ Indian Reservation.</p> <p>I will notify my employer within 10 days of any change in my status.</p>			
Employee's signature			Date

To be used only by a Native American who is not subject to New York State income tax (see instructions on back).

IT-2104-IND (8/09) (back)

## Instructions

**Employee** — If you are an enrolled member of a tribe or nation recognized by the United States or by New York State, and you are a Native American who works **and** lives on that tribe's reservation, you are not subject to state tax on income earned on the reservation. If you qualify, file this certificate with your employer and your employer will not withhold New York State tax from your wages.

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

**Employer** — Do not withhold New York State tax from the wages of employees who qualify and file this certificate with you. If the employee's status changes, you must begin to withhold New York State tax.

Keep this form with your records; do **not** send it to the New York State Tax Department.

### 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.