



# New York State Withholding Exemption Certificate for Military Service Personnel

**IT-2104-MS**  
(8/15)

Print or type	First name and middle initial	Last name	Social security number
	Military address ( <i>number and street</i> )		
	City	State	ZIP code
	Address of permanent place of abode ( <i>number and street</i> )		City State ZIP code

## General instructions

**File this form with your military finance officer. Do not send this form to the Tax Department.**

If you are a resident of New York State when you enter military service and are assigned to duty outside New York State, you do not change your resident status because of the assignment; you remain a New York State resident for tax purposes unless you meet **all three** of the conditions in either Group A or Group B.

### Group A:

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

### Group B:

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

$$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum number of days allowed in New York State}$$

If you are married and your spouse and family continue to reside in New York State, their abode will generally be considered to be an abode that you maintain, and Group A, condition number 1, will not be met.

A permanent place of abode under Group A, condition number 2, is a place you maintain from year to year on a continuing basis.

Barracks, quarters on a ship, or any structure that contains only bachelor-type quarters and not facilities ordinarily found in a dwelling will generally not qualify as a permanent place of abode. An abode maintained while you are on temporary duty or attending a specialized training school away from your permanent duty station would not be considered a permanent place of abode.

For more information, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

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

**Member of armed forces certification** - I certify that I anticipate meeting the three conditions in either Group A or Group B necessary to exempt my military pay from withholding. I also declare that I will notify my military finance officer within 10 days of any changes that affect my withholding status.

Date \_\_\_\_\_ Signature \_\_\_\_\_

### Privacy notification

See our Web site at [www.tax.ny.gov](http://www.tax.ny.gov) or Publication 54, *Privacy Notification*.