

# Worksheet

**Part 1 – Complete this part to calculate your withholding allowances for New York State and Yonkers** (line 1 of Form IT-2104). For assistance, see Tips and reminders for completing the worksheet.

6. Enter the number of dependents that you will claim on your state return *(do not include yourself or, if married, your spouse)*. 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 2026, complete Part 3 and enter the number from line 28

17.  
\_\_\_\_\_

18. If you expect to itemize deductions on your state tax return, complete Part 2 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 of Form IT-2104. 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 standard deduction table

21.  
\_\_\_\_\_

22. Subtract line 21 from line 20 (if line 21 is larger than line 20, enter **0** here and on line 18)

22.  
\_\_\_\_\_

23. Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18

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 2026

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 28. \_\_\_\_\_  
and on line 17

**Part 4 – Complete this part to calculate your withholding allowances for New York City (line 2 of Form IT-2104).**

29. Enter the amount from line 6 29. \_\_\_\_\_

30. Add lines 15 through 18 and enter total here 30. \_\_\_\_\_

31. Add lines 29 and 30. Enter the result here and on line 2 of Form 31. \_\_\_\_\_  
IT-2104