



City of New York Certificate of Nonresidence

IT-2104.2
(3/00)

Employee: Complete this *Certificate of Nonresidence* and return it to your employer. If you become a city of New York resident, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

First name	Middle initial	Last name	Social security number	Employer's name		
Street address				Street address		
City	State	ZIP code	City	State	ZIP code	

I certify that I am not a resident of the city of New York and that my residence is as stated above.

I will notify my employer within ten days of a change in my status from nonresident to resident of the city of New York.

Employee signature	Date
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Employer: Keep this certificate with your records.



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IT-2104.2 (3/00) (back)

To determine whether or not you are a resident of the city of New York, you must consider your domicile and permanent place of abode. In general, your *domicile* is the place you intend to have as your permanent home. A permanent place of abode is a residence (a building or structure where a person can live).

If your domicile is New York City, you are a resident 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 City during the taxable year; and
- 2) you maintained a permanent place of abode outside New York City during the entire taxable year; and
- 3) you spent 30 days or fewer in New York City during the taxable year.

Group B:

- 1) You were in a foreign country or countries for at least 450 days during any period of 548 consecutive days; and
- 2) during this period of 548 consecutive days, you did not spend more than 90 days in New York City and you did not maintain a permanent place of abode in New York City at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3) during the nonresident portion of the taxable year in which the 548-day period either begins or ends, you were present in New York City for no more than the number of days that bears the

Resident and Nonresident Defined

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:

Number of days in the nonresident portion

548

x

90

=

Maximum number of days allowed in New York City

You are also a resident if your domicile is not New York City but you maintain a permanent place of abode within New York City and spend 184 days or more in New York City during the taxable year. This rule does not apply to members of the armed forces.

You are a New York City nonresident if you do not meet the above definition of a resident. You are a part-year resident if you meet the definition of resident or nonresident for only part of the year.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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 Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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