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**M . . . X . . . . . :**  
 (See definitions for *resident*, *nonresident*, and *part-year resident* on the back of this form.)

**P 1 1 . N . Y . S t e**

- I certify that I am not a resident of New York State and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within New York State and subject to New York State withholding tax.

**P 1 2 . N . Y . C i**

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

**P 1 3 . Y . o n k e r s**

Date

- I certify that I am not a resident of Yonkers and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.

Employee's signature	Date
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**E . . . e :** You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **No t e . . . . .**  
**e . . . . Y . . . . .**

**Resident or nonresident**

To determine whether or not you are a resident of New York State, New York City, or Yonkers, 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) you permanently maintain, whether you own it or not, and usually includes a residence your husband or wife owns or leases.

**Resident**

You are a New York State resident if:

1. Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend 184 days or more (any part of a day is a day for this purpose) in New York State during the taxable year. However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition;
2. Your domicile is New York State. However, even if your domicile is New York State, you are not a resident if you meet **three** of the conditions in either Group A or Group B as follows:

**Group A**

1. You did not maintain any permanent place of abode in New York State during the tax year;
2. you maintained a permanent place of abode outside New York State during the entire tax year;
3. you spent **30** days (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 for at least 450 days during any period of 548 consecutive days;
2. you, your spouse (unless legally separated), and your minor children spent **90** days (any part of a day is a day for this purpose) in New York State during this 548-day period;
3. during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax 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 tax year bears to 548. This condition is illustrated by the following formula:

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

To determine if you are a New York City or Yonkers resident, substitute *New York City* or *Yonkers*, whichever is applicable, for *New York State* in the above definition.

**Nonresident**

You are a *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.

**Percentage**

The percent of services performed in New York State or Yonkers may be computed using days, miles, time, or similar criteria. For example, an individual working in New York State two out of five days for the entire year performs 40% of his or her services in New York State.

**Personal Information**

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?**



**Website:** [www.nystax.gov](http://www.nystax.gov)

Access our Answer Center for answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



**Forms:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Service:** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: (518) 457-5149  
 In-state callers without free long distance: 1 800 443-3200  
 (Automated service for refund status is available 24 hours a day, 7 days a week.)

**Information Center:** (518) 457-5181  
 In-state callers without free long distance: 1 800 225-5829  
 To order forms and publications: (518) 457-5431  
 In-state callers without free long distance: 1 800 462-8100



**TTY (TTY) Helpline:** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



**Accessibility:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.