



Department of the Treasury
Internal Revenue Service

www.irs.gov

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**People 15 to 23
Years Old:**

**You May Not Be Required To
Have Federal Tax Withheld**

The Internal Revenue Service (IRS) is sending this information as part of our customer service and outreach efforts to reduce taxpayer burden. We hope this information helps you decide to stop the withholding on your income. Changing your Federal withholding will prevent you from filing unnecessary returns, and you will receive larger paychecks throughout the year.

To find out more about Form W-4 and claiming an exemption for 2000, you can access the IRS on the Internet Web Site. Connect to **www.irs.gov**, select the forms and pubs option, follow the directions to access the information on Form W-4. You can reach us by phone 24 hours a day, 7

days a week during the filing season. After April 17, we will continue to offer around the clock service for refund and account callers, and we will be available for tax law assistance Monday through Saturday from 7am until 11pm.

Sincerely,



Charles O. Rossotti
Commissioner, Internal Revenue

Internal Revenue Service

Philadelphia Service Center
11603 Roosevelt Blvd.
Philadelphia, PA 19161

BULK RATE
POSTAGE & FEES PAID
INTERNAL REVENUE SERVICE
PERMIT NO. G-48

Dear Taxpayer

Did you know
you might not
have to file a
Federal income
tax return in the
year 2001?

Please answer the following questions "Yes" or "No."

1. Will you be less than 24 years old on January 1, 2000, and single with no dependents? **Y** **N**

2. Will all your income for 1999 and 2000 be from wages, taxable interest, and dividends? **Y** **N**

If both **1** and **2** are "Yes," go to **3**. Otherwise, you should not use this mailing to claim an exemption from Federal income tax withholding; please discard it.

3. Can anyone, such as your parent, claim you as a dependent for 1999 or 2000? **Y** **N**

If **3** is "No," go to **6**. If **3** is "Yes," go to **4**.

4. For 1999 and 2000, will your total interest and dividends be \$250 or less each year, or will your total income be \$700 or less each year? **Y** **N**

5. Will your total income for 1999 and 2000 be \$4,300 or less each year? **Y** **N**

If both **4** and **5** are "Yes," see **Claiming an Exemption**. Otherwise, you should not use this mailing to claim an exemption from Federal income tax withholding; please discard it.

6. For 1999 and 2000, will your total interest, dividends, and wages be \$7,050 or less each year? **Y** **N**

If **6** is "Yes," see **Claiming an Exemption**. Otherwise, you should not use this mailing to claim an exemption from Federal income tax withholding; please discard it.

Claiming an Exemption. Complete lines 1 through 4 of the attached Form W-4. Complete line 7 of Form W-4 and enter “Exempt” in the space provided to claim an exemption from Federal income tax withholding.

Reminder: The exemption is valid for one year only (2000). You must file a new Form W-4 each year if you qualify for an exemption from income tax withholding. Give the completed Form W-4 to your employer as soon as possible so you will not have any income tax withheld for 2000.

Send a Form W-4 to your employer by early December 1999

SO

Your employer can stop deducting Federal taxes for all of the 2000 tax year

THEN

You probably will not have to file a tax return in the year 2001

Do not mail to the IRS. Give to your employer.

 Cut here and give the certificate to your employer. Keep the top part for your records.

Form **W-4**
 Department of the Treasury
 Internal Revenue Service

Employee ' s Withholding Allowance Certificate

OMB No. 1545-0010
2000

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

1 Type or print your first name and middle initial Last name Home address (number and street or rural route) City or town, state, and ZIP code	2 Your social security number 3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <i>Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.</i> 4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card <input type="checkbox"/>						
5 Total number of allowances you are claiming (from line H above or from the worksheets on page 2 if they apply) . 6 Additional amount, if any, you want withheld from each paycheck 7 I claim exemption from withholding for 2000, and I certify that I meet BOTH of the following conditions for exemption: c Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability AND c This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, write "EXEMPT" here	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">5</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">6</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">7</td> <td style="background-color: #cccccc;"></td> </tr> </table>	5		6	\$	7	
5							
6	\$						
7							

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

Employee's signature

(Form is not valid unless you sign it)

Date

8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS)	9 Office code (optional)	10 Employer identification number
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Cat. No. 10220Q

Privacy Act and Paperwork Reduction Act Notice We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 10 min., **Preparing the form** 1 hr., 10 min. If you have

comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, give it to your employer. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.