

# Withholding Exemptions: Correction

## Announcement 2005–40

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting Amendment.

SUMMARY: This document corrects final and temporary regulations (T.D. 9196, 2005–19 I.R.B. 1000) that were published in the **Federal Register** on Thursday, April 14, 2005 (70 FR 19694). The document contains regulations providing guidance under section 3402(f) of the Internal Revenue Code (Code) for employers and employees relating to the Form W–4, “*Employee’s Withholding Allowance Certificate*.”

DATES: This document is effective on April 14, 2005.

FOR FURTHER INFORMATION CONTACT: Margaret A. Owens, (202) 622–0047 (not a toll-free call).

## SUPPLEMENTARY INFORMATION:

### Background

The final and temporary regulations (T.D. 9196) that are the subject of these corrections are under section 3402 of the Internal Revenue Code.

### Need for Correction

As published, T.D. 9196 contains errors that may prove to be misleading and are in need of clarification.

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### Correction of Publication

Accordingly, 26 CFR Part 31 is corrected by making the following correcting amendment:

### Part 31 — Employment Taxes

**Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

### §31.3402(f)(2)–1T[Corrected]

1. Section 31.3402(f)(2)–1T(g)(4), the second sentence is amended by removing the date “April 14, 2008.” and adding “April 11, 2008.” in its place.

### §31.3402(f)(5)–1T[Corrected]

2. Section 31.3402(f)(5)–1T(a)(2), the second sentence is amended by removing the date “April 14, 2008.” and adding “April 11, 2008.” in its place.

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and Regulations Branch,  
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