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 help 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 2001, 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 at 1-800-829-1040. After April 16, 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

Charles O. Rossotti
Commissioner, Internal Revenue

Internal Revenue Service
Philadelphia Service Center
11603 Roosevelt Blvd.
Philadelphia, PA 19161

Official Business
Penalty for Private Use, $300

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INTERNAL REVENUE SERVICE
PERMIT NO. G-48

IRS
Department of the Treasury
Internal Revenue Service
www.irs.gov
Publication 3136 (10-2000)
Catalog Number 26212U

People 15 to 19 Years Old:

You May Not Be Required To Have Federal Tax Withheld

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 20 years old on January 1, and single with no dependents? **Y** ☐ **N** ☐

2. Will all your income for 2000 and 2001 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 2000 **or** 2001? **Y** ☐ **N** ☐

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

4. For 2000 and 2001, 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 2000 and 2001 be $4,400 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 2000 and 2001, will your total interest, dividends, and wages be $7,200 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. 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. If you change your employer during the year, ensure you claim the exemption when you fill out your Form W-4 with your new employer.

Send a Form W-4 to your employer by early December 2000

SO

Your employer can stop deducting Federal taxes for all of the 2001 tax year

THEN

You probably will not have to file a tax return in the year 2002

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

Cut here and give Form W-4 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

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

OMB No. 1545-0010
2001

1 Type or print your first name and middle initial	Last name	**2** Your social security number
Home address (number and street or rural route)	**3** ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note:** *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*	
City or town, state, and ZIP code	**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.** ▶ ☐	

5	Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2)	**5**
6	Additional amount, if any, you want withheld from each paycheck	**6** $
7	I claim exemption from withholding for 2001, and I certify that I meet **both** of the following conditions for exemption: • Last year I had a right to a refund of **all** Federal income tax withheld because I had **no** tax liability **and** • 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 . . . . . ▶	**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 lines 8 and 10 only if sending to the IRS.)	**9** Office code (optional)	**10** Employer identification number

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.