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. Roscotti

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

PRSRT STD 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."

YNN

1. Will you be less than 20 year	rs old
on January 1, and single with	
no dependents?	Y \Box
2. Will all your income for 200 2001 be from wages, taxable in and dividends?	
If both 1 and 2 are "Yes," go to 3 you should not use this mailing t exemption from Federal income ing; please discard it.	to claim an

3. Can anyone, such as your parent, claim you as a dependent for 2000

or 2001?

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?

N

5. Will your total income for 2000 and 2001 be \$4,400 or less each year?

N

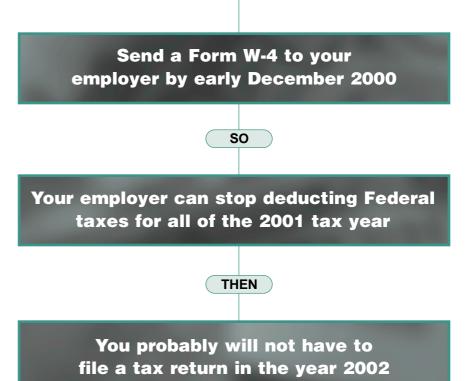
If both 4 and 5 are "Yes," see Claiming an Exemption. Otherwise, you should not use this mailing to claim an exemption from Federal income tax withholding; please discard it.

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.



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

		Cut here and give Form W-4 to	your employ	er. Keep the to	op part for your re	ecords	
	Employee's Withholding Allowance Certificate Department of the Treasury Internal Revenue Service For Privacy Act and Paperwork Reduction Act Notice, see page 2.						OMB No. 1545-0010
1	Type or print your first name and middle initial Last		: name		2 Your soc	ial 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 hei	re. You must call 1-	800-772-1213	for a new card. 🕨 🗌
5 6 7	Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) Additional amount, if any, you want withheld from each paycheck						
(Form		conditions, write "Exempt" here . I certify that I am entitled to the number of				am entitled to	claim exempt status.
8		nd address (Employer: Complete lines 8 and			9 Office code (optional)	10 Employe	r identification number
			Cat. No. 10	2200			

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.