



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 whether 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 2005, you can access the IRS on the internet web site. Connect to [www.irs.gov](http://www.irs.gov), select the Forms and Publications option, follow the directions to access the information on Form W-4. You can reach us by phone at 1-800-829-1040. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Beginning January 22 - April 9, 2005, assistance will be available on Saturday from 10:00 a.m. to 3:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on hours of operation in the Pacific Time Zone. We continue to offer around the clock service for refund and account callers.

Sincerely,



Mark W. Everson

COMMISSIONER, Internal Revenue Service

**Internal Revenue Service**

Philadelphia Service Center  
11603 Roosevelt Blvd.  
Philadelphia, PA 19161

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**Official Business**

Penalty for Private Use, \$300

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PERMIT NO. G-48



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

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# 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 2005?*

Please answer the following questions “Yes” or “No.”

- ❶ Will you be less than 20 years old on January 1, 2005 and single with no dependents?  Y  N
- ❷ Will all your income for 2004 and 2005 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.*

- ❸ Can anyone, such as your parent, claim you as a dependent for 2004 or 2005?  Y  N

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

- ❹ For 2004 and 2005, will your total interest and dividends be \$250 or less each year, or will your total income be \$750 or less each year?  Y  N
- ❺ Will your total income for 2004 and 2005 be \$4,850 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.*

- ❻ For 2004 and 2005, will your total interest, dividends, and wages be \$7,950 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.

**RE MINDER:** 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 2004**

**s o**

**Your employer can stop deducting Federal  
taxes for all of the 2005 tax year**

**t h e n**

**You probably will not have to file  
a tax return in the year 2006**

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

Form **W-4**

# Employee's Withholding Allowance Certificate

OMB No. 1545-0010

Department of the Treasury  
Internal Revenue Service

► **Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.**

# 2005

<b>1</b> Type or print your first name and middle initial		Last name		<b>2</b> Your social security number	
Home address (number and street or rural route)				<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code				<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ► <input type="checkbox"/>	
<b>5</b> Total number of allowances you are claiming (from line <b>H</b> above or from the applicable worksheet on page 2)					<b>5</b>
<b>6</b> Additional amount, if any, you want withheld from each paycheck					<b>6</b> \$
<b>7</b> I claim exemption from withholding for 2005, and I certify that I meet <b>both</b> of the following conditions for exemption.					
<ul style="list-style-type: none"> <li>● Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li> <li>● This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul>					
If you meet both conditions, write "Exempt" here					<b>7</b>

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

### Employee's signature

(Form is not valid unless you sign it.) ►

Date ►

<b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		<b>9</b> Office code (optional)		<b>10</b> Employer identification number (EIN)	
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**For Privacy Act and Paperwork Reduction Act Notice, see page 2.**

Cat. No. 10220Q

Form **W-4** (2005)

**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)(A) and 6109 and their regulations. Failure to provide a completed form may 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: **Recording** 46 minutes, **Learning about the law or the form** 10 minutes, **Preparing the form** 1 hour, 10 minutes. 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. Book 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.