

In Lieu of (pursuant to 26 CFR 31.3402(f)(5)-1(a) -In lieu of the prescribed form,)

Form **W-4**

Withholding Exemption Certificate

20____

1. Type or print your First Name Middle Initial Last Name SSN or Tax Id. Number

2. Home Location (number and street or rural route)

City or Town

Complete Name of State

3. Marital Status

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.

4. Number of withholding exemptions you are claiming.....

5. In accordance with 26 USC sec. 3402(n), pursuant to 26 CFR sections 31.3402(n)-1, 31.3402(f)(2)-1i

I certify that I am exempt from withholding for the year 20____. I certify that:

(a) The employee incurred no liability for income tax imposed under subtitle A of the Code for his/her preceding taxable year.

(b) The employee anticipates that he/she will incur no liability for income tax imposed by subtitle A of the Code for his/her current taxable year.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here.....20____

I declare under penalty of perjury under the laws of the united states of America that the foregoing is true and correct.

Signature:

Date:

20____

6. Employer's Name and Address (Complete 6 & 8 only if sending to the IRS)

7 Office Code

8 Employer Id.

Title 26 USC 3402(f)(5), 26 CFR 31.3402(f)(5) -1(a)

Withholding exemption certificates shall be in such form and contain such information as the Secretary may by regulations prescribe.

Form W-4, "Employee's Withholding Allowance Certificate," is the form prescribed for the withholding exemption certificate required to be furnished under section 3402(f)(2). A withholding exemption certificate must be prepared in accordance with the instructions and regulations applicable thereto, and must set forth fully and clearly the data that is called for therein.

Title 26 USC 3402(n) - Employees incurring no income tax liability

Notwithstanding any other provision of this section, an employer shall not be required to deduct and withhold any tax under this chapter upon a payment of wages to an employee if there is in effect with respect to such payment a withholding exemption certificate (in such form and containing such other information as the Secretary may prescribe) furnished to the employer by the employee certifying that the employee—

(1) incurred no liability for income tax imposed under subtitle A for his preceding taxable year, and

(2) anticipates that he will incur no liability for income tax imposed under subtitle A for his current taxable year.

The Secretary shall by regulations provide for the coordination of the provisions of this subsection with the provisions of subsection (f).