

Both Joe and Mary would have zero exemption allowances on their Forms W-4.

----- 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

OMB No. 1545-0074

# 2008

▶ **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.**

1 Type or print your first name and middle initial.	Last name	2 Your social security number
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Home address (number and street or rural route)	3 <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.
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City or town, state, and ZIP code	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 replacement card.</b> ▶ <input type="checkbox"/>
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5 Total number of allowances you are claiming (from line <b>H</b> above <b>or</b> 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 2008, 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 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 ▶

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 (EIN)
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