

# Notice 1439

(May 2018)

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## **Figuring the Amount Exempt from Levy on Wages, Salary, and Other Income - Forms 668-W, 668-W(ACS) and 668-W(ICS)**



Department of the Treasury  
**Internal Revenue Service**

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## **Figuring the Amount Exempt from Levy on Wages, Salary, and Other Income - Forms 668-W, 668-W(ACS) and 668-W(ICS)**

On December 22, 2017, as part of the Tax Cut and Jobs Act, Congress added Section 6334(d)(4) to the Internal Revenue Code; exception for determining property exempt from levy when the personal exemption amount is zero. To implement this legislation

the instructions below replace the instructions contained on the three versions of levy Form 668-W (revision date 01-2015).

## **If Money Is Due This Taxpayer**

Give the taxpayer Parts 2, 3, 4 and 5, as soon as you receive this levy. Part of the taxpayer's wages, salary, or other income is exempt from levy. To claim exemptions, the taxpayer must complete and sign the Statement of Dependents and Filing Status on Parts 3, 4, and 5 and return Parts 3 and 4 to you within 3 work-days after you receive this levy.

The taxpayer's instructions for completing the Statement of Dependents and Filing Status are listed below. (Note: The Statement of Exemptions and Filing status is being renamed, Statement of Dependents and Filing Status. An example is provided at the end of these instructions.)

There are three steps in figuring the amount exempt from this levy.

1. When you receive the completed Form 668-W Parts 3 and 4 from the taxpayer, use item 1 of the enclosed table (Publication 1494) to figure how much wages, salary, or other income is exempt from this levy. Find the correct block on the table using the taxpayer's filing status, number of dependents claimed, and pay period. Taxpayers cannot claim themselves as a dependent. If no Social Security Number is provided for a dependent, do not allow that dependent, unless "Less than six months old" is written in the space for that person's Social Security Number. If you don't
2. receive the completed Form 668-W Parts 3 and 4, then the exempt amount is what would be exempt if the taxpayer had returned them indicating married filing separate with no dependents (zero). Don't use the information on the taxpayer's Form W-4, Employee's Withholding Allowance Certificate, to determine the amount that is exempt from this levy. That

information can be different from what is filed on the employee's individual income tax return.

3. If the taxpayer, or the taxpayer's spouse, is at least 65 years old and/or blind, an additional amount is exempt from this levy. To claim this, the taxpayer counts one for each of the following: (a) the taxpayer is 65 or older, (b) the taxpayer is blind, (c) the taxpayer's spouse is 65 or older, and (d) the taxpayer's spouse is blind. Then, this total (up to 4) is entered next to "ADDITIONAL STANDARD DEDUCTION" on the Statement of Dependents and Filing Status. If the taxpayer has entered a number in this space, use item 2 of the enclosed table to figure the additional amount exempt from this levy.
4. The amount the taxpayer needs to pay support, established by a court or an administrative order, for minor children is also exempt from the levy, but the court or administrative order

must have been made before the date of this levy. These children can't be claimed as dependents on Form 668-W Parts 3, 4, and 5.

If the taxpayer's dependents, filing status, or eligibility for additional standard deduction change while this levy is in effect, the taxpayer may give you a new statement to change the amount that is exempt. You can get more forms from an IRS office. If you are sending payments for this levy next year, the amount that is exempt doesn't change merely because

the amount that all taxpayers can deduct for dependents, filing status, and additional standard deductions changes for the new year. However, if the taxpayer asks you to recompute the exempt amount in the new year by submitting a new Statement of Dependents and Filing Status, even though there may be no change from the prior statement, you may use the new year's exemption table. This change applies to levies you already have as well as this one. If you are asked to recompute the exempt amount

and you don't have the new year's exemption table, you may order one by calling 1-800-829-3676. Ask for Publication 1494. This publication is also available at our internet site [www.irs.gov](http://www.irs.gov). The taxpayer submits the information under penalties of perjury, and it is subject to verification by the Internal Revenue Service.

## **Instructions to the Taxpayer**

A levy was served on the person named on the front of Form 668-W. The information you provide on Form 668-W will be used by that person to figure the amount of your income that is exempt from levy.

Complete Form 668-W Parts 3, 4, and 5. First, indicate your filing status by checking one of the five blocks on the Statement of Dependents and Filing Status. Then, list each person that you can claim as a dependent on your income tax return not claimed on another Notice of Levy on Wages, Salary, and Other Income. Include each person's relationship to you and Social Security Number. If the person is less than six months

old and does not have a number yet, write "Less than six months old" in the Social Security Number column. You can't claim yourself as a dependent. Be sure to complete, sign and date all copies of the statement.

The amount of your income that is exempt from this levy each week can be figured by adding the standard deduction you can claim on your income tax return and the amount you claim on it for dependents. Then, this total is divided by 52.

If you or your spouse is at least 65 years old and/or blind, you can claim the additional standard deduction which increases the amount exempt from this levy. Count one for each of the following: (a) you are 65 or older, (b) you are blind, (c) your spouse is 65 or older, and (d) your spouse is blind. Enter this total (up to 4) to the right of "ADDITIONAL STANDARD DEDUCTION" on Form 668-W Parts 3, 4, and 5.

Also, if you are required by a court or administrative order (made before the date of this levy) to support your minor children, then the amount needed to pay the support

established by a court or administrative order is also exempt from the levy, and these minor children can't be listed as dependents.

Keep Form 668-W Parts 2 and 5 for your records. Give Form 668-W Parts 3 and 4 to your employer within 3 work-days after you receive them. If you do not give the completed statement to your employer, then your exempt amount will be figured as if your filing status is married filing separate with no dependents (zero), plus the amount for paying child support established by a court or administrative order. If you subsequently submit a Statement of Dependents and Filing Status to your employer, your exempt amount will be adjusted to correspond to your statement.

If the number of your dependents or your filing status change while this levy is in effect, file another Statement of Dependents and Filing Status with the person on whom this levy was served. You can get more forms from an Internal Revenue Service office or the office that issued the Form 668-W.

In addition, if this levy is still in effect next year and if the standard deduction and amount deductible for dependents change in the new year for all taxpayers, you may submit a new Statement of Dependents and Filing Status, even though there may be no change from the prior statement. Submitting a new Statement of Dependents and Filing Status will allow your employer to use the new year's exemption table (Publication 1494).

The information you provide is submitted under penalties of perjury and may be verified by the Internal Revenue Service.

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## Example of Statement of Dependents and Filing Status

**Statement of Dependents and Filing Status** *(To be completed by taxpayer; instructions are on the back of Part 5)*

My filing status for my income tax return is *(check one)*

- Single
  Married Filing a Joint Return
  Married Filing a Separate Return  
 Head of Household
  Qualifying Widow(er) with dependent child

**Additional Standard Deduction** \_\_\_\_\_ *(Enter amount only if you or your spouse is at least 65 and/or blind)*

I certify that I can claim the people named below as dependents on my income tax return and that none are claimed on another Notice of Levy. No one I have listed is my minor child to whom *(as required by court or administrative order)* I make support payments that are already exempt from levy. I understand the information I have provided may be verified by the Internal Revenue Service. Under penalties of perjury, I declare that this statement of dependents and filing status is true.

| Name <i>(Last, First, Middle Initial)</i> | Relationship <i>(Qualifying Child or Qualifying Relative)</i> | Social Security Number (SSN) |
|---|---|------------------------------|
|   |   |                              |
|   |   |                              |
|   |   |                              |
|   |   |                              |
|   |   |                              |
| Taxpayer's signature                      | Title   | Date                         |

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