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# Circular A, Agricultural Employer's Tax Guide

(Including 2000 Wage  
Withholding and  
Advance Earned Income  
Credit Payment Tables)



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## Important Changes

**New electronic deposit requirement.** Beginning January 1, 2000, the following changes have been made to the electronic deposit requirement:

- The threshold that determines whether you must use the Electronic Federal Tax Payment System (EFTPS) has been increased from \$50,000 to \$200,000.
- **All** Federal tax deposits (such as deposits for employment tax, excise tax, and corporate income tax) made during a calendar year are combined to de-

termine whether you exceeded the \$200,000 threshold. If the total of your Federal tax deposits made in 1998 exceeded \$200,000, you must use EFTPS beginning January 1, 2000.

- Participation in EFTPS is voluntary if your deposits do not exceed the new \$200,000 threshold, even if you were required to electronically deposit under the previous \$50,000 threshold. However, businesses that exceed the new \$200,000 threshold must continue to use EFTPS in all later years.
- The waiver of the penalty for failure to use EFTPS, scheduled to expire on July 1, 1999, has been extended to January 1, 2000, for taxpayers whose total Federal tax deposits in 1998 did not exceed the new \$200,000 threshold. However, taxpayers will remain liable for penalties if a deposit is not made in the required manner.

**Extended due date for electronic filers.** The due date for filing Copy A of electronically filed 1999 Forms W-2 with the Social Security Administration, or Copy A of electronically filed Forms 1098, 1099, 8027, and W-2G with the Internal Revenue Service, is March 31, 2000. The extended due date does not apply to magnetic media filing.

**Additional withholding on nonresident aliens.** For wages paid on or after January 1, 2000, the amount of additional income tax withholding required for nonresident aliens has been changed. See **Withholding on nonresident aliens** on page 7 for details.

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## Important Reminders

### Employment Tax Rates and Wage Bases for 2000

- 1) Social Security Tax:
  - a) Tax Rate—6.2% each for employers and employees
  - b) Wage Base—\$76,200
- 2) Medicare Tax:
  - a) Tax Rate—1.45% each for employers and employees
  - b) All wages subject to Medicare tax
- 3) Federal Unemployment (FUTA) Tax:
  - a) Tax Rate—6.2% before state credits (employers only)
  - b) Wage Base—\$7,000

**Change of address.** If you changed your business mailing address or business location, notify the IRS by filing **Form 8822**, Change of Address.

**When you hire a new employee.** Ask each new employee to complete the 2000 **Form W-4**, Employee's Withholding Allowance Certificate. Also, ask the employee to show you his or her social security card so you can record the employee's name and social secu-

urity number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a card, have the employee apply for one on **Form SS-5**, Application for a Social Security Card. (See section 1.)

**Eligibility for employment.** You must verify that each new employee is legally eligible to work in the United States. This includes completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification. You can get the form from INS offices. Contact the INS at 1-800-375-5283 for further information.

**When a crew leader furnishes workers to you.** Record the crew leader's name, address, and employer identification number. (See sections 2 and 11.)

**Information returns.** You must furnish **Form W-2**, Wage and Tax Statement, to each employee by January 31 for the previous year. You also may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC**, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. For details about Forms 1099 and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Forms W-2 and W-3** for details.

**Private delivery services.** You can use certain private delivery services designated by the IRS to send tax returns or payments. If you mail by the due date using these services, you are considered to have filed on time. The most recent list of designated private delivery services was published in August 1999. **Circular E**, Employer's Tax Guide (Pub. 15), contains that list.

**Unresolved tax problems.** Most problems can be resolved with one contact by calling, writing, or visiting an IRS office. But if you have tried unsuccessfully to resolve a problem with the IRS, you should contact the Taxpayer Advocate's office. You will be assigned a personal advocate who is in the best position to try to resolve the problem.

Contact the Taxpayer Advocate if you:

- Are suffering or about to suffer significant hardship.
- Are facing an immediate threat of adverse action.
- Will incur significant costs if relief is not granted (including fees for professional representation).
- Have experienced a delay of more than 30 calendar days to resolve a tax problem or inquiry.
- Have not received a response or resolution to the problem by the date promised.

You may contact a Taxpayer Advocate by calling a toll-free assistance number, **1-877-777-4778**. Persons who have access to TTY/TDD equipment may call

1-800-829-4059 and ask for the Taxpayer Advocate. If you prefer, you may write to the Taxpayer Advocate at the IRS office that last contacted you.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review. For more information about the Taxpayer Advocate, see **Pub. 1546**, The Taxpayer Advocate Service of the IRS.

**Information reporting call site.** The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 304-263-8700.

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## 2000 Calendar

The following are important dates and responsibilities. Also see **Pub. 509**, Tax Calendars for 2000.

**Note:** *If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. For any due date, you will meet the "file" or "furnish" requirement if the form is properly addressed and mailed First-Class or sent by an IRS designated delivery service on or before the due date. (See **Private delivery services** earlier.)*

### By January 31

- File **Form 943**, Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service. (See section 8.) If you deposited all Form 943 taxes when due, you may file Form 943 by February 10.
- Furnish each employee a completed **Form W-2**, Wage and Tax Statement.
- Furnish each recipient a completed Form 1099 (e.g., **Form 1099-MISC**, Miscellaneous Income).
- File **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. (See section 10.) But if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.
- File **Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld during 1999. See **Circular E**, Employer's Tax Guide (Pub. 15), for more information.

### By February 15

Ask for a new Form W-4 from each employee who claimed exemption from withholding last year.

### On February 16

Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. (See section 5.)

### By February 28

**File Forms 1099 and 1096.** File Copy A of all Forms 1099 with **form 1096**, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. For electronically filed returns, see **By March 31** below.

### By February 29

Send Copy A of all Forms W-2 with **Form W-3**, Transmittal of Wage and Tax Statements, or your magnetic media wage report to the Social Security Administration. For electronically filed returns, see **By March 31** below.

### By March 31

**File electronic Forms W-2 and 1099.** File Copy A of electronic (not magnetic media) Forms W-2 with the Social Security Administration and Forms 1099 with the Internal Revenue Service.

### By April 30, July 31, October 31, and January 31

**Deposit FUTA taxes.** Deposit Federal unemployment (FUTA) tax due if it is more than \$100.

### Before December 1

Remind employees to submit a new Form W-4 if their withholding allowances will change for the next year.

### On December 31

**Form W-5**, Earned Income Credit Advance Payment Certificate, expires. Employees who want to receive advance payments of the earned income credit for the next year must give you a new Form W-5.

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## Introduction

This guide is for employers of agricultural workers (farmworkers). It contains information you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, Federal unemployment (FUTA) tax, and withheld income tax.

If you have nonfarm employees, see **Circular E**, Employer's Tax Guide (Pub. 15). If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see **Circular SS** (Pub. 80). **Publication 15-A**, Employer's Supplemental Tax Guide, contains other employment-related information, including information about fringe benefits, sick pay, and pension income.

**Ordering publications and forms.** See **Form 7018-A**, Employer's Order Blank for 2000 Forms, and **Quick and Easy Access to Tax Help and Forms** at the end of this publication.

**Telephone help.** You can call the IRS with your tax questions. Check your telephone book for the local number or call 1-800-829-1040.

**Help for people with disabilities.** Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 with your tax question or to order forms and publications. See your tax package for the hours

of operation.

## Useful Items

You may want to see:

### Publication

- 15** Circular E, Employer's Tax Guide
- 15-A** Employer's Supplemental Tax Guide
- 225** Farmer's Tax Guide
- 535** Business Expenses
- 583** Starting a Business and Keeping Records
- 1635** Understanding Your EIN

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## 1. Taxpayer Identification Numbers

If you are required to withhold any income, social security, or Medicare taxes, you will need an employer identification number for yourself, and you will need the social security number of each employee.

**Employer identification number (EIN).** The EIN is a nine-digit number the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others that have no employees. **Use your EIN on all the items you send to the IRS and SSA for your business.**

If you have not asked for an EIN, request one on **Form SS-4**, Application for Employer Identification Number. Form SS-4 contains information on how to apply for an EIN by mail or by telephone.

If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. If you took over another employer's business, do not use that employer's EIN. Make your check for any amount due on a return payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

You should have only one EIN. If you have more than one, notify the Internal Revenue Service Center where you file your return. List the EINs you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which EIN to use.

For more information, see **Pub. 1635**, Understanding Your EIN, or **Pub. 583**, Starting a Business and Keeping Records.

**Social security number.** An employee's social security number (SSN) consists of nine digits separated as follows: 000-00-0000. You must obtain each employee's name and SSN because you must enter them on Form W-2. You may, but are not required to, photocopy the social security card if the employee provides it. If

you do not provide the correct name and SSN, you may owe a penalty. Any employee without a social security card can get one by completing Form SS-5. You can get this form at SSA offices or by calling 1-800-772-1213. If your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. When the employee receives the SSN, file **Form W-2c**, Corrected Wage and Tax Statement, to show the employee's SSN.

**Note:** Record the name and number of each employee exactly as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a new card from the SSA. Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name.

If your employee was given a new social security card to show his or her correct name and number after an adjustment to his or her alien residence status, correct your records and show the new information on Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and SSN, file Form W-2c to correct the name and number. Advise the employee to contact the local SSA office about 9 months after the Form W-2c is filed to ensure that his or her records have been updated.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** A resident or nonresident alien may request an ITIN for tax purposes if he or she does not have and is not eligible to get an SSN. Possession of an ITIN does not change an individual's employment or immigration status under U.S. law. Do not accept an ITIN in place of an SSN for employee identification. An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN.

**Verification of social security numbers.** The Social Security Administration (SSA) offers employers and authorized reporting agents two methods for verifying employee SSNs. Both methods match employee names and SSNs.

- **Telephone verification.** Lists of up to 50 employee names and SSNs can be verified using telephone verification. To use this service, call the SSA Employer Reporting Service Center at 1-800-772-6270.
- **Large volume verification.** The **Enumeration Verification Service (EVS)** may be used to verify more than 50 employee names and SSNs. Preregistration is required for EVS and the information must be submitted on magnetic media. For more information, call the SSA Verification Hotline at 410-965-7140 or visit SSA's Internet Web Site for Employers at [www.ssa.gov/employer](http://www.ssa.gov/employer).

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## 2. Who Are Employees?

Generally, employees are defined either under common law or under special statutes for certain situations.

**Employee status under common law.** Generally, a worker who performs services for you is your employee if you can control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. Get **Pub. 15-A**, Employer's Supplemental Tax Guide, for more information on how to determine whether an individual providing services is an independent contractor or an employee.

You are responsible for withholding and paying employment taxes for your employees. You are also required to file employment tax returns. These requirements do not apply to independent contractors. The rules discussed in this publication apply only to workers who are your employees.

In general, you are an employer of farmworkers if your employees:

- Raise or harvest agricultural or horticultural products on a farm.
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment.
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of more than 20 operators, all of the commodity).
- Do work related to cotton ginning, turpentine, or gum resin products.
- Do housework in your private home if it is on a farm that is operated for profit. (You may report the taxes for household employees separately. See sections 3 and 8.)

For this purpose, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, as well as plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

Farmwork does not include reselling activities that do not involve any substantial activity of raising agricultural or horticultural commodities, such as a retail store or a greenhouse used primarily for display or storage.

The table on page 19, **How Do Employment Taxes Apply to Farmwork?**, distinguishes between farm and nonfarm activities, and also addresses rules that apply in special situations.

### Crew Leaders

You are an employer of farmworkers if you are a crew leader. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the farm operator) workers to do farmwork for the farm

operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader.

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## 3. Taxable Wages

Cash wages you pay to employees for farmwork are subject to social security and Medicare taxes. If the wages are subject to social security and Medicare taxes, they are also subject to income tax withholding. You may also be liable for Federal unemployment (FUTA) tax, which is not withheld by you or paid by the employee. FUTA tax is discussed in section 10. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

For more information on what payments are considered taxable wages, see Circular E.

**Commodity wages.** Commodity wages are not cash and are not subject to social security and Medicare taxes or income tax withholding. However, noncash payments, including commodity wages, are treated as cash payments if the substance of the transaction is a cash payment. These payments are subject to social security and Medicare taxes and income tax withholding.

**Family members.** Generally, the wages you pay to family members who are your employees are subject to social security and Medicare, and income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, **How Do Employment Taxes Apply to Farmwork?**, on page 19.

**Household employees.** The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,200 in 2000.

Social security and Medicare taxes do not apply to cash wages for housework in your private home if it was done by your spouse or your child under age 21. Nor do the taxes apply to housework done by your parent unless:

- You have a child living in your home who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in a calendar quarter; and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your child for at least 4 continuous weeks in the quarter.

For more information, see **Pub. 926**, Household Employer's Tax Guide.



Wages for household work may not be a deductible farm expense. See **Pub. 225, Farmer's Tax Guide**.

**Share farmers and alien workers.** Social security and Medicare taxes do not apply to wages paid to share farmers or to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).

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## 4. Social Security and Medicare Taxes

Generally, you must withhold social security and Medicare taxes on all cash wage payments you make to your employees.

### The \$150 Test or the \$2,500 Test

All cash wages you pay to an employee during the year for farmwork are subject to social security and Medicare taxes and income tax withholding if **either** of the two tests below is met:

- You pay cash wages to an employee of \$150 or more in a year for farmwork (count all cash wages paid on a time, piecework, or other basis). The \$150 test applies separately to each farmworker you employ. If you employ a family of workers, each member is treated separately. Do not count wages paid by other employers.
- The total you pay for farmwork (cash and noncash) to **all** your employees is \$2,500 or more during the year.

**Exceptions.** The \$150 and \$2,500 tests do not apply to the following situations:

- 1) Wages you pay to a farmworker who receives less than \$150 in annual cash wages are not subject to social security and Medicare taxes, or income tax withholding, even if you pay \$2,500 or more in that year to all your farmworkers, if the farmworker:
  - a) Is employed in agriculture as a hand-harvest laborer,
  - b) Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
  - c) Commutes daily from his or her home to the farm, and
  - d) Had been employed in agriculture less than 13 weeks in the preceding calendar year.

Amounts you pay to these seasonal farmworkers, however, count toward the \$2,500-or-more test to determine whether wages you pay to other farmworkers are subject to social security and Medicare taxes.

- 2) Cash wages you pay a household employee are counted in the \$2,500 test, but are not subject to social security and Medicare taxes unless you have paid the worker \$1,200 or more in cash wages in 2000. This amount was \$1,100 for 1999. See the table, **How Do Employment Taxes Apply to Farmwork?**, on page 19.

## Social Security and Medicare Tax Rates

For wages paid in 2000, the social security tax rate is 6.2% for both the employee and employer, on the first \$76,200 paid to each employee. You must withhold at this rate from each employee and pay a matching amount. The Medicare tax rate is 1.45% each for the employer and the employee on all wages. Multiply each wage payment by this percentage to figure the amount you must withhold.

**Employee share paid by employer.** If you would rather pay the employee's share of the social security and Medicare taxes without deducting them from his or her wages, you may do so. If you do not deduct the taxes, you must still pay them. Any employee social security and Medicare taxes you pay is additional income to the employee. Include it in the employee's Form W-2, box 1, but do not count it for social security and Medicare wages, boxes 3 and 5. Do not count the additional income as wages for FUTA tax purposes.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, get Pub. 15-A.

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## 5. Income Tax Withholding

Farmers and crew leaders must withhold Federal income tax from the wages of farmworkers if they are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages without taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of income tax withholding. They are discussed in section 13.

**Form W-4.** To know how much income tax to withhold from employees' wages, you should have a **Form W-4**, Employee's Withholding Allowance Certificate, on file for each employee. Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4.

Use Form W-4 only to determine income tax withholding. It has no effect on social security, Medicare, state income tax, or any other form of withholding.

The amount of income tax withholding is based on marital status and withholding allowances. Your employees may not base their withholding amounts on a fixed dollar amount or percentage. However, the employee may specify a dollar amount to be withheld in addition to the amount of withholding based on filing status and withholding allowances claimed on Form W-4.

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may do this to ensure that they have enough withholding or to offset other sources of taxable income that are not subject to withholding.

**Note:** A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.

**Pub. 505, Tax Withholding and Estimated Tax**, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919, How Do I Adjust My Tax Withholding?**, for your employees.

When you receive a new Form W-4, do not adjust withholding for pay periods prior to the effective date of the new form; that is, do not adjust withholding retroactively. Also, do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If they want additional withholding, they should submit a new Form W-4 and, if necessary, pay estimated tax by filing **Form 1040-ES, Estimated Tax for Individuals**.

**Exemption from income tax withholding for eligible persons.** An employee may claim exemption from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages are subject to social security and Medicare taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding after that date for each employee who previously claimed exemption from withholding but who has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances.

**Withholding on nonresident aliens.** In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations), social security, and Medicare taxes as you would for a U.S. citizen. You must also give a Form W-2 to the nonresident alien and file a copy with the SSA. The wages are subject to FUTA tax as well. However, see **Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations**, for exceptions to these general rules.

**Form W-4.** To avoid underwithholding of income taxes, you should require nonresident aliens completing Form W-4 to:

- Not claim exemption from income tax withholding.
- Request withholding as if they are single, regardless of their actual marital status.
- Claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan,

or Korea, he or she may claim more than one allowance.

- Request an additional income tax withholding amount, depending on the payroll period, as follows:

<u>Payroll Period</u>	<u>Additional Withholding</u>
Weekly	\$7.60
Biweekly	15.30
Semimonthly	16.60
Monthly	33.10
Quarterly	99.40
Semiannually	198.80
Annually	397.50
Daily or Miscellaneous (each day of the payroll period)	1.50

For more information, get Pub. 515.

**Sending certain Forms W-4 to the IRS.** You must send the IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee claims (1) more than 10 withholding allowances or (2) exemption from withholding and his or her wages would normally be more than \$200 per week. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

Each quarter, send to the IRS copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. You may use box 9 to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your IRS service center more often if you like. Include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, the IRS may notify you in writing that you must submit specified Forms W-4 more frequently to the IRS District Director.

Base withholding on the Forms W-4 that you send in unless the IRS notifies you in writing that you should do otherwise. If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if (1) exempt status is not claimed and (2) the number of withholding allowances is equal to or fewer than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice.

If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may either submit it to the IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the

notice until the IRS tells you to follow the new Form W-4.

**Filing Form W-4 on magnetic media.** Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/Electronically, to request authorization. See **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically, for information on filing Form W-4 on magnetic media. To get additional information about magnetic media filing, call the IRS Martinsburg Computing Center at 304-263-8700.

**Note:** Any Forms W-4 with employee supporting statements that you must submit to the IRS must be submitted on paper. They cannot be submitted on magnetic media.

**Invalid Forms W-4.** Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language certifying that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

If you receive an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee were single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668-W or 668-W(c)), you must withhold amounts as described in the instructions for these forms. **Pub. 1494**, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W and 668-W(c)), shows the exempt amount. If a levy issued in a prior year is still in effect, use the current year Pub. 1494 to compute the exempt amount.

## How To Figure Income Tax Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 20–21).
- Wage bracket tables (see pages 22–41). Also see section 13 for directions on how to use the tables for employees claiming more than 10 allowances.
- Alternative formula tables for percentage method withholding (see Pub. 15-A).
- Wage bracket percentage method withholding tables (see Pub. 15-A).
- Other alternative methods (see Pub. 15-A).

Employers with automated payroll systems will find the two alternative formula tables and the two alterna-

tive wage bracket percentage method tables in Pub. 15-A useful.

If an employee wants additional tax withheld, have the employee show the extra amount on Form W-4.

**Supplemental wages.** Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan.

If you pay supplemental wages with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends partly on whether you withhold income tax from your employee's regular wages:

- 1) If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
  - a) Withhold a flat 28% from each payment.
  - b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- 2) If you did not withhold income tax from the employee's regular wages, use method 1b above. (This would occur, for example, when the dollar amount of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

Regardless of the method you use to withhold income tax on supplemental wages, supplemental wages are subject to social security, Medicare, and FUTA taxes.

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## 6. Advance Earned Income Credit (EIC) Payment

An employee who is eligible for the earned income credit (EIC) and who has a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed **Form W-5**, Earned Income Credit Advance Payment Certificate. You are required to make advance EIC payments to employees who give you a properly completed Form W-5, except that you are not required to make these payments to farmworkers paid on a daily basis.

Certain employees who do not have a qualifying child may be able to claim the EIC on their tax return. However, they **cannot** get advance EIC payments.



For 2000, the advance payment can be as much as \$1,412. The tables that begin on page 42 reflect that limit.

**Form W-5.** Form W-5 states the eligibility requirements for receiving advance EIC payments. On Form W-5, an employee states that he or she expects to be eligible to claim the EIC and shows whether he or she has another Form W-5 in effect with any other current employer.

An employee may have only one Form W-5 in effect with an employer at one time. If an employee is married and his or her spouse also works, each spouse should file a separate Form W-5.

For more information, see Form W-5 or Circular E.

**How to figure the advance EIC payment.** You must include advance EIC payments with wages you pay to eligible employees who give you a signed and completed Form W-5. Form W-5 is effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form. It remains in effect until the end of the year or until the employee revokes it or gives you a new one. Employees must give you a new Form W-5 each year.

Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 42. There are separate tables for employees whose spouses have a Form W-5 in effect.

**Note:** *During 2000, if you pay an employee total wages of at least \$27,413, you must stop making advance EIC payments to that employee for the rest of the year.*

**Paying the advance EIC to employees.** Advance EIC payments are not wages and are not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes you withhold from the employee's wages. You add the advance EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 9 on Form W-2. Do not include this amount as wages in box 1.

**Employer's returns.** Show the total payments you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9 (see the instructions for Form 943). Reduce the amounts reported on line 15 of Form 943 or on **Form 943-A**, Agricultural Employer's Tax Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces first the amount of income tax withholding, then withheld employee social security

and Medicare taxes, and last the employer's share of social security and Medicare taxes. For more information, see Circular E.

## Required Notice to Employees

You must notify employees who have no income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on **Form W-4**, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 1999 were less than \$30,580 that they may be eligible to claim the credit for 1999. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe.

You will meet the notification requirement if you issue the IRS Form W-2 with the EIC notice on the back of Copy B, or a substitute Form W-2 with the same statement. You may also meet the requirement by providing **Notice 797**, Possible Federal Tax Refund Due to the Earned Income Credit (EIC), or your own statement that contains the same wording.

If a substitute Form W-2 is given on time but does not have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2000.

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## 7. Deposit Requirements

Generally, you must deposit both the employer and employee social security and Medicare taxes and income tax withheld (minus any advance earned income credit payments) during the year by mailing or delivering a check, money order, or cash to an authorized financial institution or Federal Reserve bank. However, some employers are required to deposit by electronic funds transfer (see **How To Deposit** later).

**Exception to deposit requirement.** You may make payments with Form 943 instead of depositing if:

- Your net tax liability for the year (line 11 on Form 943) is less than \$1,000, or
- You are making a payment in accordance with the **Accuracy of deposits rule** discussed later. This payment may be \$1,000 or more. **Caution:** *Only monthly schedule depositors, defined later, are allowed to make this payment with the return.*

## When To Deposit

**Note:** *If you employ both farm and nonfarm workers, do not combine the taxes reportable on Form 941 and Form 943 to decide whether to make a deposit. See **Employers of Both Farm and Nonfarm Workers** at the end of this section.*

The rules for determining when to deposit Form 943 taxes are discussed below. Under these rules, you are classified as either a **monthly schedule depositor** or a **semiweekly schedule depositor**.

The terms “monthly schedule depositor” and “semiweekly schedule depositor” **do not** refer to how often your business pays its employees, or how often you are required to make deposits. The terms identify which set of rules you must follow when you incur a tax liability.

The deposit schedule you must use for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Form 943 (line 9) for the lookback period, discussed next.

- If you reported **\$50,000 or less** of Form 943 taxes for the lookback period, you are a monthly schedule depositor.
- If you reported **more than \$50,000** of Form 943 taxes for the lookback period, you are a semiweekly schedule depositor.

**Lookback period.** The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2000 is 1998.

**Example of deposit schedule based on lookback period.** Rose Co. reported taxes on Form 943 as follows:

1998 — \$48,000

1999 — \$60,000

Rose Co. is a monthly schedule depositor for 2000 because its taxes for the lookback period (\$48,000 for calendar year 1998) were not more than \$50,000. However, for 2001, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 1999) exceeded \$50,000.

**Adjustments to lookback period taxes.** To determine your taxes for the lookback period, use only the tax you reported on the original return (Form 943, line 9). **Do not** include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

**Example of adjustments.** An employer originally reported total tax of \$45,000 for the lookback period in 1998. The employer discovered during March 1999 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 1999 Form 943. The total tax reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1999 taxes.

## Monthly Deposit Schedule

If the total tax reported on Form 943 for the lookback period is \$50,000 or less, you are a monthly schedule depositor for the current year. You must deposit Form 943 taxes on payments made during a calendar month by the 15th day of the following month.

**Monthly schedule example.** Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. During January 2000 it paid wages but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the January paydays by February 15. Red Co. does not have a deposit requirement for February (i.e., due by March 15) because no wages were paid in February and, therefore, it did not have a tax liability for February.

**New employers.** During the first calendar year of your business, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly schedule depositor for the first calendar year of your business (but see the **\$100,000 Next-Day Deposit Rule** later).

## Semiweekly Deposit Schedule

If the total tax reported on Form 943 for the lookback period is more than \$50,000, you are a semiweekly schedule depositor for the current year. If you are a semiweekly schedule depositor, you must deposit on Wednesday and/or Friday depending on what day of the week you make payments, as follows:

### Semiweekly Deposit Schedule

IF the payday falls on a. . .	THEN deposit taxes by the following. . .
Wednesday, Thursday, and/or Friday	Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Friday

**Deposit period.** The term **deposit period** refers to the period during which tax liabilities are accumulated for each required deposit due date. For monthly schedule depositors, the deposit period is a calendar month. The deposit periods for semiweekly schedule depositors are Wednesday through Friday and Saturday through Tuesday.

The end of the calendar year always ends a semiweekly deposit period and begins a new one. For example, if the year ends on Thursday, taxes accumulated on the previous Wednesday and on Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation.

**Semiweekly schedule example.** Green Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green Inc. will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green Inc.'s tax liability for the May 31, 2000 (Wednesday) must be deposited by June 7, 2000 (Wednesday).

## Deposits on Banking Days Only

If a deposit is required to be made on a day that is not a banking day, the deposit is considered timely if it is made by the next banking day. In addition to Federal and state bank holidays, Saturdays and Sundays are

treated as nonbanking days. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday (if Monday is a banking day).

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

## **\$1,000 Rule**

If you accumulate less than \$1,000 of net Form 943 taxes (taxes reduced by any advance EIC payments) during the year (line 11 of Form 943), no deposits are required. You may pay the tax with Form 943. However, if you are unsure that you will accumulate less than \$1,000 for the year, deposit under the appropriate rules so that you will not be subject to failure to deposit penalties.

## **\$100,000 Next-Day Deposit Rule**

If you accumulate \$100,000 or more of net Form 943 taxes (taxes reduced by any advance EIC payments) on any day during a deposit period, you must deposit the tax by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor. For monthly schedule depositors, the deposit period is a calendar month. For semiweekly schedule depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

For purposes of the \$100,000 rule, do not continue accumulating taxes after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated taxes of \$95,000 on Tuesday (end of a Saturday-through-Tuesday deposit period) and \$10,000 on Wednesday, the \$100,000 next-day deposit rule does not apply because the \$10,000 is accumulated in the next deposit period. Thus, \$95,000 must be deposited on Friday and \$10,000 must be deposited on the following Wednesday.

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit the tax on Tuesday, the next banking day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. must deposit the \$30,000 by Friday using the normal semiweekly deposit schedule.

If you are a monthly schedule depositor and you accumulate a \$100,000 tax liability on any day during a month, you become a semiweekly schedule depositor on the next day and remain so for the remainder of the calendar year and for the following calendar year.

### **Example of the \$100,000 next-day deposit rule.**

Elm Inc. started business on May 5, 2000. Because Elm Inc. is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm Inc. is a monthly schedule depositor. On May 12, Elm Inc. paid wages for the first time and accumulated taxes of \$60,000. On May 19 (Friday), Elm Inc. paid wages and accumulated taxes of \$50,000, for a total of \$110,000. Because Elm Inc. accumulated \$110,000 on May 19, it must deposit \$110,000 by May 22 (Monday), the next banking day.

## **Accuracy of Deposits Rule**

You are required to deposit 100% of your tax liability on or before the deposit due date. However, penalties will not be applied for depositing less than 100% if **both** of the following conditions are met:

- 1) Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited, and
- 2) The deposit shortfall is paid or deposited by the shortfall makeup date as described below.
  - *Monthly Schedule Depositor*—Deposit the shortfall or pay it with your return by the due date of Form 943. You may pay the shortfall with Form 943 even if the amount is \$1,000 or more.
  - *Semiweekly Schedule Depositor*—Deposit by the earlier of (1) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred or (2) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2000, the shortfall makeup date is March 15, 2000 (Wednesday).

## **How To Deposit**

The two methods of depositing employment taxes are discussed below. See page 9 for exceptions explaining when taxes may be paid with the tax return instead of deposited.

**Electronic deposit requirement.** You must make electronic deposits of **all** depository tax liabilities that occur after 1999 if the total of **all** your Federal tax deposits (such as employment tax, excise tax, and corporate income tax) in 1998 were more than \$200,000. If you are already depositing electronically but your deposits did not exceed \$200,000, you may continue to do so or you may deposit with coupons, discussed below.

The **Electronic Federal Tax Payment System (EFTPS)** must be used to make electronic deposits. If you are required to make deposits by electronic funds transfer and fail to do so, you may be subject to a 10% penalty.

Taxpayers who are not required to make electronic deposits may voluntarily participate in EFTPS. To enroll in EFTPS, call 1-800-555-4477 or 1-800-945-8400. For general information about EFTPS, call 1-800-829-1040.

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the transaction at least one business day before the date the deposit is due.

**Making deposits with FTD coupons.** If you are not making deposits by EFTPS, use **Form 8109**, Federal Tax Deposit Coupon, to make the deposits at an authorized financial institution or Federal Reserve bank.

For new employers, the IRS will send you a Federal Tax Deposit (FTD) coupon book 5 to 6 weeks after you receive an employer identification number (EIN). (Apply for an EIN on Form SS-4.) The IRS will keep track of the number of FTD coupons you use and **automatically** will send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-1040. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109-C**, FTD Address Change, which is in the FTD coupon book. (Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed.) The FTD coupons will be preprinted with your name, address, and EIN. They have entry boxes for indicating the type of tax and the tax period for which the deposit is made.

It is very important to clearly mark the correct type of tax and tax period on each FTD coupon. This information is used by the IRS to credit your account.

If you have branch offices depositing taxes, give them FTD coupons and complete instructions so they can deposit the taxes when due.

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to the failure to deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See **Deposit Penalties** later for details.

**How to deposit with an FTD coupon.** Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to an authorized depository or to the Federal Reserve bank or branch (FRB) serving your area. An authorized depository is a financial institution (e.g., a commercial bank) that is authorized to accept Federal tax deposits. Follow the instructions in the FTD coupon book. Make the check or money order payable to the depository or FRB where you make your deposit. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 943), and tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, a postal money order drawn to the order of the depository, or a check or draft drawn on and to the order of the depository. You may deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

**Note:** *Be sure that the financial institution where you make deposits is an authorized depository. Deposits made at an unauthorized institution may be subject to the failure to deposit penalty.*

**Federal Reserve banks (FRBs).** If you want to make a deposit at an FRB, make the deposit with the FRB serving your area. Deposits may be subject to the failure to deposit penalty if the payment is not considered an immediate credit item on the day it is received by the FRB. A personal check, including one drawn on a business account, is not an immediate credit item. To avoid a penalty, deposits made by personal checks drawn on other financial institutions must be made in advance of the deposit due date to allow time for check clearance.

**Depositing on time.** The IRS determines if deposits are on time by the date they are received by an authorized depository or FRB. To be considered timely, the funds must be available to the depository or FRB on the deposit due date before the institution's daily cutoff deadline. Contact your local depository or FRB for information concerning check clearance and cutoff schedules. However, a deposit received by the authorized depository or FRB after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

**Note:** *If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.*

**Depositing without an EIN.** If you have applied for an EIN but **have not** received it, and you must make a deposit, make the deposit with your Internal Revenue Service Center. **Do not** make the deposit at an authorized depository or FRB. Make it payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit. **Do not** use **Form 8109-B**, Federal Tax Deposit Coupon, in this situation.

**Depositing without Form 8109.** If you do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-1040. Be sure to have your EIN ready when you call. You will not be able to obtain this form by calling 1-800-TAX-FORM.

Use Form 8109-B to make deposits only if—

- You are a new employer and you have been assigned an EIN, but you have not received your initial supply of Forms 8109 or
- You have not received your resupply of preprinted Forms 8109.

**Deposit record.** For your records, a stub is provided with each FTD coupon in the coupon book. The FTD coupon itself will not be returned. It is used to credit your account. Your check, bank receipt, or money order is your receipt.

## Deposit Penalties

Penalties may apply if you do not make required deposits on time, make deposits for less than the required amount, or if you do not use EFTPS when required. The penalties do not apply if any failure to make a proper

and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly or timely deposited, the penalty rates are:

- 2%** - Deposits made 1 to 5 days late.
- 5%** - Deposits made 6 to 15 days late.
- 10%** - Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
- 10%** - Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return (but see **Depositing without an EIN** and **Exception to deposit requirement** earlier for exceptions).
- 10%** - Amounts subject to electronic deposit requirements but not deposited using the Electronic Federal Tax Payment System (EFTPS).
- 15%** - Amounts still unpaid more than 10 days after the date of the first notice the IRS sent asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

**Order in which deposits are applied.** Generally, tax deposits are applied first to any past due undeposited amount within the same return period, with the oldest liability satisfied first. However, you may designate the period to which a deposit applies if you receive a penalty notice. You must respond within 90 days of the date of the notice. Follow the instructions on the notice you receive. For more information, see Rev. Proc. 99-10, 1999-2 I.R.B. 11.

**Example:** Cedar Inc. is required to make a deposit of \$1,000 on May 15 and \$1,500 on June 15. It does not make the deposit on May 15. On June 15, Cedar Inc. deposits \$1,700 assuming that it has paid its June deposit in full and applied \$200 to the late May deposit. However, because deposits are applied first to past due underdeposits in due date order, \$1,000 of the June 15 deposit is applied to the late May deposit. The remaining \$700 is applied to the June 15 deposit. Therefore, in addition to an underdeposit of \$1,000 for May 15, Cedar Inc. has an underdeposit for June 15 of \$800. Penalties will be applied to both underdeposits as explained above. However, Cedar may contact the IRS within 90 days of the date of the notice to request that the deposits be applied differently.

**Trust fund recovery penalty.** If income, social security, and Medicare taxes that must be withheld are not withheld or are not deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be **responsible** for collecting, accounting for, and paying

over these taxes, and who acted **willfully** in not doing so.

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

**Willfully** means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows the required actions are not taking place.

## Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 taxes). Form 943 taxes and Form 941 taxes are not combined for purposes of applying any of the deposit schedule rules.

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate FTD coupons, or by making separate EFTPS deposits. For example, if you are a monthly schedule depositor for both Forms 941 and 943 taxes and your tax liability at the end of April is \$1,500 reportable on Form 941 and \$1,200 reportable on Form 943, deposit both amounts by May 15. Use one FTD coupon to deposit the \$1,500 of Form 941 taxes and another FTD coupon to deposit the \$1,200 of Form 943 taxes.

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## 8. Form 943

You must file Form 943 for each calendar year beginning with the first year you pay \$2,500 or more for farmwork or you employ a farmworker who meets the \$150 test explained in section 4. Do not report these wages on Form 941.

After you file your first return, each year the IRS will send you a Form 943 preaddressed with your name, address, and EIN. If you do not receive the preaddressed form, request a blank form from the IRS. If you use a blank form, show your name and EIN exactly as they appeared on previous returns.

**Household employees.** If you file Form 943 and pay wages to household workers who work on your for-profit farm, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, or if your household worker does not work on your for-profit farm, report the wages of these workers separately on **Schedule H (Form 1040)**, Household Employment Taxes. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See **Pub. 926**, Household Employer's Tax Guide, for more information about household workers.

**When to file.** Send Form 943, with payment of any taxes due that are not required to be deposited, to the IRS by January 31 following the year for which the return is filed (or February 10 if the tax was timely deposited in full). Please note that there may be different addresses for filing returns, depending on whether you file with or without a payment.

**Penalties.** For each month or part of a month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% of the amount of unpaid tax may apply. The maximum amount of this penalty is also 25% of the tax due. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you file or pay late, attach an explanation to your Form 943. In addition, interest accrues from the due date of the tax on any unpaid balance.

If income, social security, and Medicare taxes that must be withheld are not withheld or are not paid to the IRS, you may be personally liable for the trust fund recovery penalty. See section 7.

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## 9. Adjustments on Form 943

If there is a discrepancy between the calculation of tax and the tax liability reported on Form 943, you will need to make an adjustment. There are two types of adjustments: current year adjustments and prior year adjustments. See the instructions for Form 943 for more information on how to report these adjustments.

### Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on lines 3 and 5 of Form 943 must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay and the uncollected employee share of tax on tips. See Circular E for more information on these adjustments.

If you withhold an incorrect amount of income tax from an employee, you may adjust the amount withheld in later pay periods during the same year to compensate for the error.

### Prior Year Adjustments

Generally, you can correct social security and Medicare errors on prior year Forms 943 by making an adjustment on the Form 943 for the year during which the error is discovered. The adjustment increases or decreases your tax liability for the year in which it is reported (the year the error is discovered) and is interest free. The net adjustments reported on Form 943 may include any number of corrections for one or more previous years, including both overpayments and underpayments.

You are required to provide background information and certifications supporting prior year adjustments. File with Form 943 a **Form 941c**, Supporting Statement To Correct Information, or attach a statement that shows all of the following:

- What the error was,
- The year in which each error was made and the amount of each error,
- The date you found each error,
- That you repaid the employee tax or received from each affected employee written consent to this refund or credit, if the entry corrects an overcollection, and
- If the entry corrects social security and Medicare taxes overcollected in an earlier year, that you received from the employee a written statement that he or she will not claim a refund or credit for the amount.

**Do not file Form 941c or the written statement separately.** The IRS will not be able to process your adjustments without this supporting information. See the instructions for Form 941c for more information.

**Income tax withholding adjustments.** You cannot adjust the amount reported as income tax withheld for a prior year return, even if you withheld the wrong amount. However, you may adjust prior year income tax withholding to correct an **administrative error**. An administrative error occurs if the amount you entered on Form 943 is not the amount you actually withheld. Examples include mathematical or transposition errors. In these cases, you should adjust the return to show the amount actually withheld.

The administrative error adjustment corrects only the amount reported on Form 943 to agree with the actual amount withheld from wages in that year.

You may also need to correct Forms W-2 for the prior year if they do not show the actual withholding by filing **Form W-2c**, Corrected Wage and Tax Statement, and **Form W-3c**, Transmittal of Corrected Wage and Tax Statements.

**Social security and Medicare tax adjustments.** Correct prior year social security and Medicare tax errors by making an adjustment on line 8 of Form 943 for the year during which the error was discovered.

If you withheld no tax or less than the correct amount, you may correct the mistake by withholding the tax from a later payment to the same employee.

If you withheld employee tax when no tax is due or if you withheld more than the correct amount, you should repay the employee.

**Filing a claim for overreported prior year liabilities.** If you discover an error on a prior year return resulting in a tax overpayment, you may file **Form 843**, Claim for Refund and Request for Abatement, for a refund. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must file Form 941c, or an equivalent

statement, with Form 843. See the separate **Instructions for Form 843**.

**Note:** For purposes of filing Form 843, a timely filed Form 943 is considered to be filed on April 15 of the year after the close of the tax year. Generally, a claim may be filed within 3 years from that date.

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the right amount of income, social security, or Medicare taxes from wages paid, give the employee the excess. Any excess income tax withholding must be reimbursed to the employee prior to the end of the calendar year. Keep in your records the employee's written receipt showing the date and amount of the repayment. If you do not have a receipt, you must report and pay each excess amount when you file Form 943 for the year in which you withheld too much tax.

**Filing corrections to Form W-2 and W-3 statements.** When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file Forms W-2c and Form W-3c.

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## 10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and a state unemployment tax. Only the employer pays FUTA tax; it is not deducted from the employees' wages. For information, see the **Instructions for Form 940**.

For 1999, you must file **Form 940** or **940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 1998 or 1999, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 1998 or 20 or more different weeks in 1999.

To determine whether you meet either test above, you must count wages paid to **aliens** admitted on a temporary basis to the United States to perform farmwork, also known as H-2(A) visa workers. However, wages paid to H-2(A) workers are not subject to the FUTA tax.

Farmworkers supplied by a crew leader are considered employees of the farm operator for purposes of the FUTA tax unless (1) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act or (2) substantially all the workers supplied by the crew leader operate or maintain tractors, harvesting or cropdusting machines, or other machines provided by the crew leader. If (1) or (2) applies, the farmworkers are employees of the crew leader.

You must deposit FUTA tax with an authorized financial institution or the FRB that serves your area. (If you are subject to the electronic deposit requirements, you must use the EFTPS system. See section 7.) **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See Deposit rules for FUTA tax below.**

**FUTA tax rate.** For 1999 and 2000, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages you pay each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Forms 940 and 940-EZ take state credits into account.

**Deposit rules for FUTA tax.** Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$100, deposit the FUTA tax with an authorized financial institution or a Federal Reserve bank, or by using EFTPS, explained in section 7, by the last day of the month following the close of the quarter. If the amount is \$100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter. To help ensure proper crediting to your account, write your employer identification number, "Form 940," and the tax period the deposit applies to on your check or money order.

**Form 940 or 940-EZ.** By January 31, file Form 940 or 940-EZ. If you make deposits on time in full payment of the tax due for the year, you may file Form 940 or 940-EZ by February 10.

Form 940-EZ is a simpler version of Form 940. You can generally use Form 940-EZ if:

- You pay state unemployment taxes (contributions) to only one state;
- You make the payments to the state by the due date of Form 940 or 940-EZ; and
- All wages subject to FUTA tax are also subject to state unemployment tax.

If you do not meet these conditions, file Form 940 instead.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than \$100, deposit the whole amount by January 31. If the tax (minus any deposits) is \$100 or less, you may either deposit the tax or pay it with the return by January 31.

Once you have filed a Form 940 or 940-EZ, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one

by calling 1-800-TAX-FORM in time to receive it and file when due.

**Note:** *If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer. See the Instructions for Form 940.*

**Magnetic tape filing of Form 940.** Reporting agents filing Forms 940 for groups of taxpayers can file them on magnetic tape. See Rev. Proc. 96-18, 1996-1 C.B. 637.

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## 11. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date for the return period to which the records relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

Keep a record of:

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, noncash payments, annuity, and pension payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Advance EIC payments.
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS.
- Any amount deducted as employee social security and Medicare taxes.
- The amount of income tax withheld.
- Fringe benefits provided, including substantiation required under Code section 274 and related regulations.

Keep copies of:

- Forms W-4.
- Forms W-5.
- Forms W-2.
- Returns you filed.

If a crew leader furnished you with farmworkers, you must keep a record of the name, permanent mailing

address, and EIN of the crew leader. If the crew leader has no permanent mailing address, record his or her present address.

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## 12. Reconciling Wage Reporting Forms

When there are discrepancies between amounts reported on Form 943 filed with the IRS and Forms W-2 and W-3 filed with the SSA, the IRS must contact you to resolve the discrepancies. This costs time and money for the Government and for you.

To help reduce discrepancies—

- 1) Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943.
- 2) Report social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943.
- 3) Report social security taxes on Form W-2 in the box for social security tax withheld, not as social security wages.
- 4) Report Medicare taxes on Form W-2 in the box for Medicare tax withheld, not as Medicare wages.
- 5) Make sure social security wages for each employee do not exceed the annual social security wage base.
- 6) Do not report noncash wages not subject to social security or Medicare taxes as social security or Medicare wages.

To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 943:

- 1) Be sure the amounts on Form W-3 are the total amounts from Forms W-2.
- 2) Reconcile Form W-3 with your Form 943 by comparing amounts reported for—
  - Income tax withholding, social security wages, social security tips, and Medicare wages and tips.
  - Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
  - Advance earned income credit.

Amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation so you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.



## 13. Income Tax Withholding Methods

There are several methods to figure the income tax withholding for employees. The most common are the wage bracket method and the percentage method.

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 22 through 41) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

**Note:** If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances (shown in the table on this page) before using the percentage method tables on pages 20 and 21.

**Adjusting for employees claiming over 10 withholding allowances.** To adapt the wage bracket tables for employees who are claiming over 10 allowances:

- 1) Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—2000 Amount for One Withholding Allowance** table on this page.)
- 2) Subtract the result from the employee's wages.
- 3) On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use the other methods described below.

### Percentage Method

If you do not want to use the wage bracket tables on pages 22 through 41 to figure how much income tax to withhold, you can use the percentage method based on the table on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method:

- 1) Multiply one withholding allowance (see table on this page) by the number of allowances the employee claims.
- 2) Subtract that amount from the employee's wages.

- 3) Determine the amount to withhold from the appropriate table on page 20 or 21.

### Percentage Method—2000 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 53.85
Biweekly . . . . .	107.69
Semimonthly . . . . .	116.67
Monthly . . . . .	233.33
Quarterly . . . . .	700.00
Semiannually . . . . .	1,400.00
Annually . . . . .	2,800.00
Daily or miscellaneous (each day of the payroll period) . . . . .	10.77

**Example.** An unmarried employee is paid \$500 weekly. This employee has a Form W-4 in effect claiming two withholding allowances. Using the percentage method, figure the income tax withholding as follows:

1. Total wage payment .....	\$500.00
2. One allowance .....	\$53.85
3. Allowances claimed on Form W-4 .....	2
4. Line 2 times line 3 .....	107.70
5. Amount subject to withholding (subtract line 4 from line 1) .....	\$392.30
6. Tax to be withheld on \$392.30 from Table 1—single person, page 20 .....	51.20

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

**Annual income tax withholding.** Figure the income tax to withhold on annual wages under the Percentage Method for an annual payroll period. Then prorate the tax back to the payroll period.

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$11,200 (the value of four withholding allowances annually) for a balance of \$40,800. Using Table 7—Annual Payroll Period, the annual withholding is \$5,120.50. Divide the annual amount by 52. The weekly withholding is \$99.09.

### Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described above, you can use an alternative method to withhold income tax. **Pub. 15-A**, Employer's Supplemental Tax Guide, describes these alternative methods.

**Rounding.** If you use the percentage method or alternative methods for income tax withholding, you may round the tax for the pay period to the nearest dollar. The wage bracket tables are already rounded for you.

If rounding is used, it must be used consistently. Round withheld tax amounts to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2, and \$2.80 becomes \$3.

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## 14. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the Wage Bracket Method or the Percentage Method explained below. With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See section 6 for an explanation of the advance EIC.

### Wage Bracket Method

If you use the wage bracket tables on page 44 through 45, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions using the appropriate table. There are different

tables for **(a)** single or married employees without spouse filing a certificate and **(b)** married employees with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

### Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage computation based on the appropriate rate table.

Find the employee's gross wages before any deductions in the appropriate table on page 42 through 43. There are different tables for **(a)** single or married employees without spouse filing a certificate and **(b)** married employees with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

**Rounding.** The wage bracket tables for advance EIC payments have been rounded to whole dollar amounts.

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest dollar. The rules for rounding discussed in section 13 apply to advance EIC payments.

## 15. How Do Employment Taxes Apply to Farmwork?

	Income Tax Withholding, Social Security and Medicare	Federal Unemployment Tax
<p><b>Farm Employment Includes:</b></p> <ol style="list-style-type: none"> <li>1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife.</li> <li>2. Work on farm if major farm duties are in management or maintenance, etc., of farm, tools, or equipment, or salvaging timber, clearing brush and other debris left by hurricane.</li> <li>3. Work in connection with the production and harvesting of turpentine and other oleoresinous products.</li> <li>4. Cotton ginning.</li> <li>5. Operation or maintenance of ditches, reservoirs, canals, or waterways, not owned or operated for profit, used only for supplying or storing water for farming purposes.</li> <li>6. Processing, packaging, etc., any commodity in its unmanufactured state, if employed by farm operator or unincorporated group of not more than 20 farm operators who produced over half of commodity processed; or other groups of operators if they produced all of the commodity.</li> </ol>	Taxable if \$150 or \$2,500 test is met. See section 4.	Taxable if either test in section 10 is met.
<p><b>Employment Not Considered Farmwork:</b></p> <ol style="list-style-type: none"> <li>1. Hatching poultry, off the farm.</li> <li>2. Processing maple sap into maple syrup or sugar.</li> <li>3. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.</li> <li>4. Operation or maintenance of ditches, canals, reservoirs, or waterways, not meeting tests in (5) above.</li> <li>5. Processing, packaging, delivering, etc., any commodity in its unmanufactured state, if group of farm operators do not meet the tests in (6) above.</li> </ol>	Taxable under general employment rules. (Special farm rules do not apply.)	Taxable under general FUTA rules. (Special farm rules do not apply.)
<b>Special Employment Situations:</b>		
1. Household employees on farm operated for profit.	Taxable if paid \$1,200 or more in cash in 2000. Exempt for an individual under age 18 at any time during calendar year if not his or her principal occupation. (A student under age 18 is not considered to have household work as a principal occupation.)	Taxable if either test in section 10 is met.
2. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).	Taxable if \$150 or \$2,500 test is met (see section 4), unless performed by parent employed by child.	Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.
3. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).	Exempt.	Exempt.
4. Family employment.	Exempt for employer's child under age 18, but counted for \$150 or \$2,500 test. Taxable for spouse of employer.	Exempt if services performed by employer's parent, or spouse, or by child under age 21.

## Tables for Percentage Method of Withholding (For Wages Paid in 2000)

### TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51 . . . . .		\$0		Not over \$124 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$536 . . . . .	15%	—\$51	\$124	—\$931 . . . . .	15%	—\$124
\$536	—\$1,152 . . . . .	\$72.75 plus 28%	—\$536	\$931	—\$1,942 . . . . .	\$121.05 plus 28%	—\$931
\$1,152	—\$2,581 . . . . .	\$245.23 plus 31%	—\$1,152	\$1,942	—\$3,192 . . . . .	\$404.13 plus 31%	—\$1,942
\$2,581	—\$5,576 . . . . .	\$688.22 plus 36%	—\$2,581	\$3,192	—\$5,633 . . . . .	\$791.63 plus 36%	—\$3,192
\$5,576	. . . . .	\$1,766.42 plus 39.6%	—\$5,576	\$5,633	. . . . .	\$1,670.39 plus 39.6%	—\$5,633

### TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102 . . . . .		\$0		Not over \$248 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$1,071 . . . . .	15%	—\$102	\$248	—\$1,862 . . . . .	15%	—\$248
\$1,071	—\$2,304 . . . . .	\$145.35 plus 28%	—\$1,071	\$1,862	—\$3,885 . . . . .	\$242.10 plus 28%	—\$1,862
\$2,304	—\$5,162 . . . . .	\$490.59 plus 31%	—\$2,304	\$3,885	—\$6,385 . . . . .	\$808.54 plus 31%	—\$3,885
\$5,162	—\$11,152 . . . . .	\$1,376.57 plus 36%	—\$5,162	\$6,385	—\$11,265 . . . . .	\$1,583.54 plus 36%	—\$6,385
\$11,152	. . . . .	\$3,532.97 plus 39.6%	—\$11,152	\$11,265	. . . . .	\$3,340.34 plus 39.6%	—\$11,265

### TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110 . . . . .		\$0		Not over \$269 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$1,160 . . . . .	15%	—\$110	\$269	—\$2,017 . . . . .	15%	—\$269
\$1,160	—\$2,496 . . . . .	\$157.50 plus 28%	—\$1,160	\$2,017	—\$4,208 . . . . .	\$262.20 plus 28%	—\$2,017
\$2,496	—\$5,592 . . . . .	\$531.58 plus 31%	—\$2,496	\$4,208	—\$6,917 . . . . .	\$875.68 plus 31%	—\$4,208
\$5,592	—\$12,081 . . . . .	\$1,491.34 plus 36%	—\$5,592	\$6,917	—\$12,204 . . . . .	\$1,715.47 plus 36%	—\$6,917
\$12,081	. . . . .	\$3,827.38 plus 39.6%	—\$12,081	\$12,204	. . . . .	\$3,618.79 plus 39.6%	—\$12,204

### TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221 . . . . .		\$0		Not over \$538 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$2,321 . . . . .	15%	—\$221	\$538	—\$4,033 . . . . .	15%	—\$538
\$2,321	—\$4,992 . . . . .	\$315.00 plus 28%	—\$2,321	\$4,033	—\$8,417 . . . . .	\$524.25 plus 28%	—\$4,033
\$4,992	—\$11,183 . . . . .	\$1,062.88 plus 31%	—\$4,992	\$8,417	—\$13,833 . . . . .	\$1,751.77 plus 31%	—\$8,417
\$11,183	—\$24,163 . . . . .	\$2,982.09 plus 36%	—\$11,183	\$13,833	—\$24,408 . . . . .	\$3,430.73 plus 36%	—\$13,833
\$24,163	. . . . .	\$7,654.89 plus 39.6%	—\$24,163	\$24,408	. . . . .	\$7,237.73 plus 39.6%	—\$24,408

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 2000)

**TABLE 5—QUARTERLY Payroll Period**

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663 . . . . .		\$0		Not over \$1,613 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$663	—\$6,963	15%	—\$663	\$1,613	—\$12,100	15%	—\$1,613
\$6,963	—\$14,975	\$945.00 plus 28%	—\$6,963	\$12,100	—\$25,250	\$1,573.05 plus 28%	—\$12,100
\$14,975	—\$33,550	\$3,188.36 plus 31%	—\$14,975	\$25,250	—\$41,500	\$5,255.05 plus 31%	—\$25,250
\$33,550	—\$72,488	\$8,946.61 plus 36%	—\$33,550	\$41,500	—\$73,225	\$10,292.55 plus 36%	—\$41,500
\$72,488		\$22,964.29 plus 39.6%	—\$72,488	\$73,225		\$21,713.55 plus 39.6%	—\$73,225

**TABLE 6—SEMIANNUAL Payroll Period**

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325 . . . . .		\$0		Not over \$3,225 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$1,325	—\$13,925	15%	—\$1,325	\$3,225	—\$24,200	15%	—\$3,225
\$13,925	—\$29,950	\$1,890.00 plus 28%	—\$13,925	\$24,200	—\$50,500	\$3,146.25 plus 28%	—\$24,200
\$29,950	—\$67,100	\$6,377.00 plus 31%	—\$29,950	\$50,500	—\$83,000	\$10,510.25 plus 31%	—\$50,500
\$67,100	—\$144,975	\$17,893.50 plus 36%	—\$67,100	\$83,000	—\$146,450	\$20,585.25 plus 36%	—\$83,000
\$144,975		\$45,928.50 plus 39.6%	—\$144,975	\$146,450		\$43,427.25 plus 39.6%	—\$146,450

**TABLE 7—ANNUAL Payroll Period**

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650 . . . . .		\$0		Not over \$6,450 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$2,650	—\$27,850	15%	—\$2,650	\$6,450	—\$48,400	15%	—\$6,450
\$27,850	—\$59,900	\$3,780.00 plus 28%	—\$27,850	\$48,400	—\$101,000	\$6,292.50 plus 28%	—\$48,400
\$59,900	—\$134,200	\$12,754.00 plus 31%	—\$59,900	\$101,000	—\$166,000	\$21,020.50 plus 31%	—\$101,000
\$134,200	—\$289,950	\$35,787.00 plus 36%	—\$134,200	\$166,000	—\$292,900	\$41,170.50 plus 36%	—\$166,000
\$289,950		\$91,857.00 plus 39.6%	—\$289,950	\$292,900		\$86,854.50 plus 39.6%	—\$292,900

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20 . . . . .		\$0		Not over \$24.80 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$10.20	—\$107.10	15%	—\$10.20	\$24.80	—\$186.20	15%	—\$24.80
\$107.10	—\$230.40	\$14.54 plus 28%	—\$107.10	\$186.20	—\$388.50	\$24.21 plus 28%	—\$186.20
\$230.40	—\$516.20	\$49.06 plus 31%	—\$230.40	\$388.50	—\$638.50	\$80.85 plus 31%	—\$388.50
\$516.20	—\$1,115.20	\$137.66 plus 36%	—\$516.20	\$638.50	—\$1,126.50	\$158.35 plus 36%	—\$638.50
\$1,115.20		\$353.30 plus 39.6%	—\$1,115.20	\$1,126.50		\$334.03 plus 39.6%	—\$1,126.50

**SINGLE Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	0	0	0	0	0	0	0	0	0	0
110	115	9	1	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	11	3	0	0	0	0	0	0	0	0	0
130	135	12	4	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	6	0	0	0	0	0	0	0	0	0
150	155	15	7	0	0	0	0	0	0	0	0	0
155	160	16	8	0	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	9	1	0	0	0	0	0	0	0	0
170	175	18	10	2	0	0	0	0	0	0	0	0
175	180	19	11	3	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	12	4	0	0	0	0	0	0	0	0
190	195	21	13	5	0	0	0	0	0	0	0	0
195	200	22	14	6	0	0	0	0	0	0	0	0
200	210	23	15	7	0	0	0	0	0	0	0	0
210	220	25	17	8	0	0	0	0	0	0	0	0
220	230	26	18	10	2	0	0	0	0	0	0	0
230	240	28	20	11	3	0	0	0	0	0	0	0
240	250	29	21	13	5	0	0	0	0	0	0	0
250	260	31	23	14	6	0	0	0	0	0	0	0
260	270	32	24	16	8	0	0	0	0	0	0	0
270	280	34	26	17	9	1	0	0	0	0	0	0
280	290	35	27	19	11	3	0	0	0	0	0	0
290	300	37	29	20	12	4	0	0	0	0	0	0
300	310	38	30	22	14	6	0	0	0	0	0	0
310	320	40	32	23	15	7	0	0	0	0	0	0
320	330	41	33	25	17	9	1	0	0	0	0	0
330	340	43	35	26	18	10	2	0	0	0	0	0
340	350	44	36	28	20	12	4	0	0	0	0	0
350	360	46	38	29	21	13	5	0	0	0	0	0
360	370	47	39	31	23	15	7	0	0	0	0	0
370	380	49	41	32	24	16	8	0	0	0	0	0
380	390	50	42	34	26	18	10	2	0	0	0	0
390	400	52	44	35	27	19	11	3	0	0	0	0
400	410	53	45	37	29	21	13	5	0	0	0	0
410	420	55	47	38	30	22	14	6	0	0	0	0
420	430	56	48	40	32	24	16	8	0	0	0	0
430	440	58	50	41	33	25	17	9	1	0	0	0
440	450	59	51	43	35	27	19	11	3	0	0	0
450	460	61	53	44	36	28	20	12	4	0	0	0
460	470	62	54	46	38	30	22	14	6	0	0	0
470	480	64	56	47	39	31	23	15	7	0	0	0
480	490	65	57	49	41	33	25	17	9	0	0	0
490	500	67	59	50	42	34	26	18	10	2	0	0
500	510	68	60	52	44	36	28	20	12	3	0	0
510	520	70	62	53	45	37	29	21	13	5	0	0
520	530	71	63	55	47	39	31	23	15	6	0	0
530	540	73	65	56	48	40	32	24	16	8	0	0
540	550	75	66	58	50	42	34	26	18	9	1	0
550	560	78	68	59	51	43	35	27	19	11	3	0
560	570	81	69	61	53	45	37	29	21	12	4	0
570	580	84	71	62	54	46	38	30	22	14	6	0
580	590	87	72	64	56	48	40	32	24	15	7	0
590	600	89	74	65	57	49	41	33	25	17	9	1

**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	92	77	67	59	51	43	35	27	18	10	2
610	620	95	80	68	60	52	44	36	28	20	12	4
620	630	98	83	70	62	54	46	38	30	21	13	5
630	640	101	85	71	63	55	47	39	31	23	15	7
640	650	103	88	73	65	57	49	41	33	24	16	8
650	660	106	91	76	66	58	50	42	34	26	18	10
660	670	109	94	79	68	60	52	44	36	27	19	11
670	680	112	97	82	69	61	53	45	37	29	21	13
680	690	115	99	84	71	63	55	47	39	30	22	14
690	700	117	102	87	72	64	56	48	40	32	24	16
700	710	120	105	90	75	66	58	50	42	33	25	17
710	720	123	108	93	78	67	59	51	43	35	27	19
720	730	126	111	96	81	69	61	53	45	36	28	20
730	740	129	113	98	83	70	62	54	46	38	30	22
740	750	131	116	101	86	72	64	56	48	39	31	23
750	760	134	119	104	89	74	65	57	49	41	33	25
760	770	137	122	107	92	77	67	59	51	42	34	26
770	780	140	125	110	95	79	68	60	52	44	36	28
780	790	143	127	112	97	82	70	62	54	45	37	29
790	800	145	130	115	100	85	71	63	55	47	39	31
800	810	148	133	118	103	88	73	65	57	48	40	32
810	820	151	136	121	106	91	76	66	58	50	42	34
820	830	154	139	124	109	93	78	68	60	51	43	35
830	840	157	141	126	111	96	81	69	61	53	45	37
840	850	159	144	129	114	99	84	71	63	54	46	38
850	860	162	147	132	117	102	87	72	64	56	48	40
860	870	165	150	135	120	105	90	74	66	57	49	41
870	880	168	153	138	123	107	92	77	67	59	51	43
880	890	171	155	140	125	110	95	80	69	60	52	44
890	900	173	158	143	128	113	98	83	70	62	54	46
900	910	176	161	146	131	116	101	86	72	63	55	47
910	920	179	164	149	134	119	104	88	73	65	57	49
920	930	182	167	152	137	121	106	91	76	66	58	50
930	940	185	169	154	139	124	109	94	79	68	60	52
940	950	187	172	157	142	127	112	97	82	69	61	53
950	960	190	175	160	145	130	115	100	85	71	63	55
960	970	193	178	163	148	133	118	102	87	72	64	56
970	980	196	181	166	151	135	120	105	90	75	66	58
980	990	199	183	168	153	138	123	108	93	78	67	59
990	1,000	201	186	171	156	141	126	111	96	81	69	61
1,000	1,010	204	189	174	159	144	129	114	99	84	70	62
1,010	1,020	207	192	177	162	147	132	116	101	86	72	64
1,020	1,030	210	195	180	165	149	134	119	104	89	74	65
1,030	1,040	213	197	182	167	152	137	122	107	92	77	67
1,040	1,050	215	200	185	170	155	140	125	110	95	80	68
1,050	1,060	218	203	188	173	158	143	128	113	98	82	70
1,060	1,070	221	206	191	176	161	146	130	115	100	85	71
1,070	1,080	224	209	194	179	163	148	133	118	103	88	73
1,080	1,090	227	211	196	181	166	151	136	121	106	91	76
1,090	1,100	229	214	199	184	169	154	139	124	109	94	79
1,100	1,110	232	217	202	187	172	157	142	127	112	96	81
1,110	1,120	235	220	205	190	175	160	144	129	114	99	84
1,120	1,130	238	223	208	193	177	162	147	132	117	102	87
1,130	1,140	241	225	210	195	180	165	150	135	120	105	90
1,140	1,150	243	228	213	198	183	168	153	138	123	108	93
1,150	1,160	246	231	216	201	186	171	156	141	126	110	95
1,160	1,170	249	234	219	204	189	174	158	143	128	113	98
1,170	1,180	252	237	222	207	191	176	161	146	131	116	101
1,180	1,190	256	239	224	209	194	179	164	149	134	119	104
1,190	1,200	259	242	227	212	197	182	167	152	137	122	107
1,200	1,210	262	245	230	215	200	185	170	155	140	124	109
1,210	1,220	265	248	233	218	203	188	172	157	142	127	112
1,220	1,230	268	251	236	221	205	190	175	160	145	130	115
1,230	1,240	271	254	238	223	208	193	178	163	148	133	118
1,240	1,250	274	257	241	226	211	196	181	166	151	136	121

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 20. Also see the instructions on page 17.

**MARRIED Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	1	0	0	0	0	0	0	0	0	0
185	190	10	1	0	0	0	0	0	0	0	0	0
190	195	10	2	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	4	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	17	9	0	0	0	0	0	0	0	0	0
240	250	18	10	2	0	0	0	0	0	0	0	0
250	260	20	12	3	0	0	0	0	0	0	0	0
260	270	21	13	5	0	0	0	0	0	0	0	0
270	280	23	15	6	0	0	0	0	0	0	0	0
280	290	24	16	8	0	0	0	0	0	0	0	0
290	300	26	18	9	1	0	0	0	0	0	0	0
300	310	27	19	11	3	0	0	0	0	0	0	0
310	320	29	21	12	4	0	0	0	0	0	0	0
320	330	30	22	14	6	0	0	0	0	0	0	0
330	340	32	24	15	7	0	0	0	0	0	0	0
340	350	33	25	17	9	1	0	0	0	0	0	0
350	360	35	27	18	10	2	0	0	0	0	0	0
360	370	36	28	20	12	4	0	0	0	0	0	0
370	380	38	30	21	13	5	0	0	0	0	0	0
380	390	39	31	23	15	7	0	0	0	0	0	0
390	400	41	33	24	16	8	0	0	0	0	0	0
400	410	42	34	26	18	10	2	0	0	0	0	0
410	420	44	36	27	19	11	3	0	0	0	0	0
420	430	45	37	29	21	13	5	0	0	0	0	0
430	440	47	39	30	22	14	6	0	0	0	0	0
440	450	48	40	32	24	16	8	0	0	0	0	0
450	460	50	42	33	25	17	9	1	0	0	0	0
460	470	51	43	35	27	19	11	3	0	0	0	0
470	480	53	45	36	28	20	12	4	0	0	0	0
480	490	54	46	38	30	22	14	6	0	0	0	0
490	500	56	48	39	31	23	15	7	0	0	0	0
500	510	57	49	41	33	25	17	9	1	0	0	0
510	520	59	51	42	34	26	18	10	2	0	0	0
520	530	60	52	44	36	28	20	12	4	0	0	0
530	540	62	54	45	37	29	21	13	5	0	0	0
540	550	63	55	47	39	31	23	15	7	0	0	0
550	560	65	57	48	40	32	24	16	8	0	0	0
560	570	66	58	50	42	34	26	18	10	2	0	0
570	580	68	60	51	43	35	27	19	11	3	0	0
580	590	69	61	53	45	37	29	21	13	5	0	0
590	600	71	63	54	46	38	30	22	14	6	0	0
600	610	72	64	56	48	40	32	24	16	8	0	0
610	620	74	66	57	49	41	33	25	17	9	1	0
620	630	75	67	59	51	43	35	27	19	11	2	0
630	640	77	69	60	52	44	36	28	20	12	4	0
640	650	78	70	62	54	46	38	30	22	14	5	0
650	660	80	72	63	55	47	39	31	23	15	7	0
660	670	81	73	65	57	49	41	33	25	17	8	0
670	680	83	75	66	58	50	42	34	26	18	10	2
680	690	84	76	68	60	52	44	36	28	20	11	3
690	700	86	78	69	61	53	45	37	29	21	13	5
700	710	87	79	71	63	55	47	39	31	23	14	6
710	720	89	81	72	64	56	48	40	32	24	16	8
720	730	90	82	74	66	58	50	42	34	26	17	9
730	740	92	84	75	67	59	51	43	35	27	19	11



**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	85	77	69	61	53	45	37	29	20	12
750	760	95	87	78	70	62	54	46	38	30	22	14
760	770	96	88	80	72	64	56	48	40	32	23	15
770	780	98	90	81	73	65	57	49	41	33	25	17
780	790	99	91	83	75	67	59	51	43	35	26	18
790	800	101	93	84	76	68	60	52	44	36	28	20
800	810	102	94	86	78	70	62	54	46	38	29	21
810	820	104	96	87	79	71	63	55	47	39	31	23
820	830	105	97	89	81	73	65	57	49	41	32	24
830	840	107	99	90	82	74	66	58	50	42	34	26
840	850	108	100	92	84	76	68	60	52	44	35	27
850	860	110	102	93	85	77	69	61	53	45	37	29
860	870	111	103	95	87	79	71	63	55	47	38	30
870	880	113	105	96	88	80	72	64	56	48	40	32
880	890	114	106	98	90	82	74	66	58	50	41	33
890	900	116	108	99	91	83	75	67	59	51	43	35
900	910	117	109	101	93	85	77	69	61	53	44	36
910	920	119	111	102	94	86	78	70	62	54	46	38
920	930	120	112	104	96	88	80	72	64	56	47	39
930	940	122	114	105	97	89	81	73	65	57	49	41
940	950	125	115	107	99	91	83	75	67	59	50	42
950	960	128	117	108	100	92	84	76	68	60	52	44
960	970	131	118	110	102	94	86	78	70	62	53	45
970	980	133	120	111	103	95	87	79	71	63	55	47
980	990	136	121	113	105	97	89	81	73	65	56	48
990	1,000	139	124	114	106	98	90	82	74	66	58	50
1,000	1,010	142	127	116	108	100	92	84	76	68	59	51
1,010	1,020	145	130	117	109	101	93	85	77	69	61	53
1,020	1,030	147	132	119	111	103	95	87	79	71	62	54
1,030	1,040	150	135	120	112	104	96	88	80	72	64	56
1,040	1,050	153	138	123	114	106	98	90	82	74	65	57
1,050	1,060	156	141	126	115	107	99	91	83	75	67	59
1,060	1,070	159	144	128	117	109	101	93	85	77	68	60
1,070	1,080	161	146	131	118	110	102	94	86	78	70	62
1,080	1,090	164	149	134	120	112	104	96	88	80	71	63
1,090	1,100	167	152	137	122	113	105	97	89	81	73	65
1,100	1,110	170	155	140	125	115	107	99	91	83	74	66
1,110	1,120	173	158	142	127	116	108	100	92	84	76	68
1,120	1,130	175	160	145	130	118	110	102	94	86	77	69
1,130	1,140	178	163	148	133	119	111	103	95	87	79	71
1,140	1,150	181	166	151	136	121	113	105	97	89	80	72
1,150	1,160	184	169	154	139	123	114	106	98	90	82	74
1,160	1,170	187	172	156	141	126	116	108	100	92	83	75
1,170	1,180	189	174	159	144	129	117	109	101	93	85	77
1,180	1,190	192	177	162	147	132	119	111	103	95	86	78
1,190	1,200	195	180	165	150	135	120	112	104	96	88	80
1,200	1,210	198	183	168	153	137	122	114	106	98	89	81
1,210	1,220	201	186	170	155	140	125	115	107	99	91	83
1,220	1,230	203	188	173	158	143	128	117	109	101	92	84
1,230	1,240	206	191	176	161	146	131	118	110	102	94	86
1,240	1,250	209	194	179	164	149	134	120	112	104	95	87
1,250	1,260	212	197	182	167	151	136	121	113	105	97	89
1,260	1,270	215	200	184	169	154	139	124	115	107	98	90
1,270	1,280	217	202	187	172	157	142	127	116	108	100	92
1,280	1,290	220	205	190	175	160	145	130	118	110	101	93
1,290	1,300	223	208	193	178	163	148	133	119	111	103	95
1,300	1,310	226	211	196	181	165	150	135	121	113	104	96
1,310	1,320	229	214	198	183	168	153	138	123	114	106	98
1,320	1,330	231	216	201	186	171	156	141	126	116	107	99
1,330	1,340	234	219	204	189	174	159	144	129	117	109	101
1,340	1,350	237	222	207	192	177	162	147	131	119	110	102
1,350	1,360	240	225	210	195	179	164	149	134	120	112	104
1,360	1,370	243	228	212	197	182	167	152	137	122	113	105
1,370	1,380	245	230	215	200	185	170	155	140	125	115	107
1,380	1,390	248	233	218	203	188	173	158	143	128	116	108

\$1,390 and over

Use Table 1(b) for a MARRIED person on page 20. Also see the instructions on page 17.

**SINGLE Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	0	0	0	0	0	0	0	0	0	0
210	215	17	0	0	0	0	0	0	0	0	0	0
215	220	17	1	0	0	0	0	0	0	0	0	0
220	225	18	2	0	0	0	0	0	0	0	0	0
225	230	19	3	0	0	0	0	0	0	0	0	0
230	235	20	3	0	0	0	0	0	0	0	0	0
235	240	20	4	0	0	0	0	0	0	0	0	0
240	245	21	5	0	0	0	0	0	0	0	0	0
245	250	22	6	0	0	0	0	0	0	0	0	0
250	260	23	7	0	0	0	0	0	0	0	0	0
260	270	24	8	0	0	0	0	0	0	0	0	0
270	280	26	10	0	0	0	0	0	0	0	0	0
280	290	27	11	0	0	0	0	0	0	0	0	0
290	300	29	13	0	0	0	0	0	0	0	0	0
300	310	30	14	0	0	0	0	0	0	0	0	0
310	320	32	16	0	0	0	0	0	0	0	0	0
320	330	33	17	1	0	0	0	0	0	0	0	0
330	340	35	19	3	0	0	0	0	0	0	0	0
340	350	36	20	4	0	0	0	0	0	0	0	0
350	360	38	22	6	0	0	0	0	0	0	0	0
360	370	39	23	7	0	0	0	0	0	0	0	0
370	380	41	25	9	0	0	0	0	0	0	0	0
380	390	42	26	10	0	0	0	0	0	0	0	0
390	400	44	28	12	0	0	0	0	0	0	0	0
400	410	45	29	13	0	0	0	0	0	0	0	0
410	420	47	31	15	0	0	0	0	0	0	0	0
420	430	48	32	16	0	0	0	0	0	0	0	0
430	440	50	34	18	2	0	0	0	0	0	0	0
440	450	51	35	19	3	0	0	0	0	0	0	0
450	460	53	37	21	5	0	0	0	0	0	0	0
460	470	54	38	22	6	0	0	0	0	0	0	0
470	480	56	40	24	8	0	0	0	0	0	0	0
480	490	57	41	25	9	0	0	0	0	0	0	0
490	500	59	43	27	11	0	0	0	0	0	0	0
500	520	61	45	29	13	0	0	0	0	0	0	0
520	540	64	48	32	16	0	0	0	0	0	0	0
540	560	67	51	35	19	3	0	0	0	0	0	0
560	580	70	54	38	22	6	0	0	0	0	0	0
580	600	73	57	41	25	9	0	0	0	0	0	0
600	620	76	60	44	28	12	0	0	0	0	0	0
620	640	79	63	47	31	15	0	0	0	0	0	0
640	660	82	66	50	34	18	1	0	0	0	0	0
660	680	85	69	53	37	21	4	0	0	0	0	0
680	700	88	72	56	40	24	7	0	0	0	0	0
700	720	91	75	59	43	27	10	0	0	0	0	0
720	740	94	78	62	46	30	13	0	0	0	0	0
740	760	97	81	65	49	33	16	0	0	0	0	0
760	780	100	84	68	52	36	19	3	0	0	0	0
780	800	103	87	71	55	39	22	6	0	0	0	0

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	90	74	58	42	25	9	0	0	0	0
820	840	109	93	77	61	45	28	12	0	0	0	0
840	860	112	96	80	64	48	31	15	0	0	0	0
860	880	115	99	83	67	51	34	18	2	0	0	0
880	900	118	102	86	70	54	37	21	5	0	0	0
900	920	121	105	89	73	57	40	24	8	0	0	0
920	940	124	108	92	76	60	43	27	11	0	0	0
940	960	127	111	95	79	63	46	30	14	0	0	0
960	980	130	114	98	82	66	49	33	17	1	0	0
980	1,000	133	117	101	85	69	52	36	20	4	0	0
1,000	1,020	136	120	104	88	72	55	39	23	7	0	0
1,020	1,040	139	123	107	91	75	58	42	26	10	0	0
1,040	1,060	142	126	110	94	78	61	45	29	13	0	0
1,060	1,080	145	129	113	97	81	64	48	32	16	0	0
1,080	1,100	151	132	116	100	84	67	51	35	19	3	0
1,100	1,120	156	135	119	103	87	70	54	38	22	6	0
1,120	1,140	162	138	122	106	90	73	57	41	25	9	0
1,140	1,160	167	141	125	109	93	76	60	44	28	12	0
1,160	1,180	173	144	128	112	96	79	63	47	31	15	0
1,180	1,200	179	149	131	115	99	82	66	50	34	18	2
1,200	1,220	184	154	134	118	102	85	69	53	37	21	5
1,220	1,240	190	160	137	121	105	88	72	56	40	24	8
1,240	1,260	195	165	140	124	108	91	75	59	43	27	11
1,260	1,280	201	171	143	127	111	94	78	62	46	30	14
1,280	1,300	207	177	146	130	114	97	81	65	49	33	17
1,300	1,320	212	182	152	133	117	100	84	68	52	36	20
1,320	1,340	218	188	158	136	120	103	87	71	55	39	23
1,340	1,360	223	193	163	139	123	106	90	74	58	42	26
1,360	1,380	229	199	169	142	126	109	93	77	61	45	29
1,380	1,400	235	205	174	145	129	112	96	80	64	48	32
1,400	1,420	240	210	180	150	132	115	99	83	67	51	35
1,420	1,440	246	216	186	155	135	118	102	86	70	54	38
1,440	1,460	251	221	191	161	138	121	105	89	73	57	41
1,460	1,480	257	227	197	167	141	124	108	92	76	60	44
1,480	1,500	263	233	202	172	144	127	111	95	79	63	47
1,500	1,520	268	238	208	178	148	130	114	98	82	66	50
1,520	1,540	274	244	214	183	153	133	117	101	85	69	53
1,540	1,560	279	249	219	189	159	136	120	104	88	72	56
1,560	1,580	285	255	225	195	164	139	123	107	91	75	59
1,580	1,600	291	261	230	200	170	142	126	110	94	78	62
1,600	1,620	296	266	236	206	176	145	129	113	97	81	65
1,620	1,640	302	272	242	211	181	151	132	116	100	84	68
1,640	1,660	307	277	247	217	187	157	135	119	103	87	71
1,660	1,680	313	283	253	223	192	162	138	122	106	90	74
1,680	1,700	319	289	258	228	198	168	141	125	109	93	77
1,700	1,720	324	294	264	234	204	173	144	128	112	96	80
1,720	1,740	330	300	270	239	209	179	149	131	115	99	83
1,740	1,760	335	305	275	245	215	185	155	134	118	102	86
1,760	1,780	341	311	281	251	220	190	160	137	121	105	89
1,780	1,800	347	317	286	256	226	196	166	140	124	108	92
1,800	1,820	352	322	292	262	232	201	171	143	127	111	95
1,820	1,840	358	328	298	267	237	207	177	147	130	114	98
1,840	1,860	363	333	303	273	243	213	183	152	133	117	101
1,860	1,880	369	339	309	279	248	218	188	158	136	120	104
1,880	1,900	375	345	314	284	254	224	194	164	139	123	107
1,900	1,920	380	350	320	290	260	229	199	169	142	126	110
1,920	1,940	386	356	326	295	265	235	205	175	145	129	113
1,940	1,960	391	361	331	301	271	241	211	180	150	132	116
1,960	1,980	397	367	337	307	276	246	216	186	156	135	119
1,980	2,000	403	373	342	312	282	252	222	192	161	138	122
2,000	2,020	408	378	348	318	288	257	227	197	167	141	125
2,020	2,040	414	384	354	323	293	263	233	203	173	144	128
2,040	2,060	419	389	359	329	299	269	239	208	178	148	131
2,060	2,080	425	395	365	335	304	274	244	214	184	154	134
2,080	2,100	431	401	370	340	310	280	250	220	189	159	137

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 20. Also see the instructions on page 17.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	0	0	0	0	0	0	0	0	0	0
360	370	18	1	0	0	0	0	0	0	0	0	0
370	380	19	3	0	0	0	0	0	0	0	0	0
380	390	21	4	0	0	0	0	0	0	0	0	0
390	400	22	6	0	0	0	0	0	0	0	0	0
400	410	24	7	0	0	0	0	0	0	0	0	0
410	420	25	9	0	0	0	0	0	0	0	0	0
420	430	27	10	0	0	0	0	0	0	0	0	0
430	440	28	12	0	0	0	0	0	0	0	0	0
440	450	30	13	0	0	0	0	0	0	0	0	0
450	460	31	15	0	0	0	0	0	0	0	0	0
460	470	33	16	0	0	0	0	0	0	0	0	0
470	480	34	18	2	0	0	0	0	0	0	0	0
480	490	36	19	3	0	0	0	0	0	0	0	0
490	500	37	21	5	0	0	0	0	0	0	0	0
500	520	39	23	7	0	0	0	0	0	0	0	0
520	540	42	26	10	0	0	0	0	0	0	0	0
540	560	45	29	13	0	0	0	0	0	0	0	0
560	580	48	32	16	0	0	0	0	0	0	0	0
580	600	51	35	19	3	0	0	0	0	0	0	0
600	620	54	38	22	6	0	0	0	0	0	0	0
620	640	57	41	25	9	0	0	0	0	0	0	0
640	660	60	44	28	12	0	0	0	0	0	0	0
660	680	63	47	31	15	0	0	0	0	0	0	0
680	700	66	50	34	18	2	0	0	0	0	0	0
700	720	69	53	37	21	5	0	0	0	0	0	0
720	740	72	56	40	24	8	0	0	0	0	0	0
740	760	75	59	43	27	11	0	0	0	0	0	0
760	780	78	62	46	30	14	0	0	0	0	0	0
780	800	81	65	49	33	17	1	0	0	0	0	0
800	820	84	68	52	36	20	4	0	0	0	0	0
820	840	87	71	55	39	23	7	0	0	0	0	0
840	860	90	74	58	42	26	10	0	0	0	0	0
860	880	93	77	61	45	29	13	0	0	0	0	0
880	900	96	80	64	48	32	16	0	0	0	0	0
900	920	99	83	67	51	35	19	2	0	0	0	0
920	940	102	86	70	54	38	22	5	0	0	0	0
940	960	105	89	73	57	41	25	8	0	0	0	0
960	980	108	92	76	60	44	28	11	0	0	0	0
980	1,000	111	95	79	63	47	31	14	0	0	0	0
1,000	1,020	114	98	82	66	50	34	17	1	0	0	0
1,020	1,040	117	101	85	69	53	37	20	4	0	0	0
1,040	1,060	120	104	88	72	56	40	23	7	0	0	0
1,060	1,080	123	107	91	75	59	43	26	10	0	0	0
1,080	1,100	126	110	94	78	62	46	29	13	0	0	0
1,100	1,120	129	113	97	81	65	49	32	16	0	0	0
1,120	1,140	132	116	100	84	68	52	35	19	3	0	0
1,140	1,160	135	119	103	87	71	55	38	22	6	0	0
1,160	1,180	138	122	106	90	74	58	41	25	9	0	0
1,180	1,200	141	125	109	93	77	61	44	28	12	0	0
1,200	1,220	144	128	112	96	80	64	47	31	15	0	0
1,220	1,240	147	131	115	99	83	67	50	34	18	2	0
1,240	1,260	150	134	118	102	86	70	53	37	21	5	0
1,260	1,280	153	137	121	105	89	73	56	40	24	8	0
1,280	1,300	156	140	124	108	92	76	59	43	27	11	0
1,300	1,320	159	143	127	111	95	79	62	46	30	14	0
1,320	1,340	162	146	130	114	98	82	65	49	33	17	1
1,340	1,360	165	149	133	117	101	85	68	52	36	20	4
1,360	1,380	168	152	136	120	104	88	71	55	39	23	7

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,380	\$1,400	171	155	139	123	107	91	74	58	42	26	10
1,400	1,420	174	158	142	126	110	94	77	61	45	29	13
1,420	1,440	177	161	145	129	113	97	80	64	48	32	16
1,440	1,460	180	164	148	132	116	100	83	67	51	35	19
1,460	1,480	183	167	151	135	119	103	86	70	54	38	22
1,480	1,500	186	170	154	138	122	106	89	73	57	41	25
1,500	1,520	189	173	157	141	125	109	92	76	60	44	28
1,520	1,540	192	176	160	144	128	112	95	79	63	47	31
1,540	1,560	195	179	163	147	131	115	98	82	66	50	34
1,560	1,580	198	182	166	150	134	118	101	85	69	53	37
1,580	1,600	201	185	169	153	137	121	104	88	72	56	40
1,600	1,620	204	188	172	156	140	124	107	91	75	59	43
1,620	1,640	207	191	175	159	143	127	110	94	78	62	46
1,640	1,660	210	194	178	162	146	130	113	97	81	65	49
1,660	1,680	213	197	181	165	149	133	116	100	84	68	52
1,680	1,700	216	200	184	168	152	136	119	103	87	71	55
1,700	1,720	219	203	187	171	155	139	122	106	90	74	58
1,720	1,740	222	206	190	174	158	142	125	109	93	77	61
1,740	1,760	225	209	193	177	161	145	128	112	96	80	64
1,760	1,780	228	212	196	180	164	148	131	115	99	83	67
1,780	1,800	231	215	199	183	167	151	134	118	102	86	70
1,800	1,820	234	218	202	186	170	154	137	121	105	89	73
1,820	1,840	237	221	205	189	173	157	140	124	108	92	76
1,840	1,860	240	224	208	192	176	160	143	127	111	95	79
1,860	1,880	244	227	211	195	179	163	146	130	114	98	82
1,880	1,900	250	230	214	198	182	166	149	133	117	101	85
1,900	1,920	256	233	217	201	185	169	152	136	120	104	88
1,920	1,940	261	236	220	204	188	172	155	139	123	107	91
1,940	1,960	267	239	223	207	191	175	158	142	126	110	94
1,960	1,980	272	242	226	210	194	178	161	145	129	113	97
1,980	2,000	278	248	229	213	197	181	164	148	132	116	100
2,000	2,020	284	253	232	216	200	184	167	151	135	119	103
2,020	2,040	289	259	235	219	203	187	170	154	138	122	106
2,040	2,060	295	265	238	222	206	190	173	157	141	125	109
2,060	2,080	300	270	241	225	209	193	176	160	144	128	112
2,080	2,100	306	276	246	228	212	196	179	163	147	131	115
2,100	2,120	312	281	251	231	215	199	182	166	150	134	118
2,120	2,140	317	287	257	234	218	202	185	169	153	137	121
2,140	2,160	323	293	262	237	221	205	188	172	156	140	124
2,160	2,180	328	298	268	240	224	208	191	175	159	143	127
2,180	2,200	334	304	274	244	227	211	194	178	162	146	130
2,200	2,220	340	309	279	249	230	214	197	181	165	149	133
2,220	2,240	345	315	285	255	233	217	200	184	168	152	136
2,240	2,260	351	321	290	260	236	220	203	187	171	155	139
2,260	2,280	356	326	296	266	239	223	206	190	174	158	142
2,280	2,300	362	332	302	272	242	226	209	193	177	161	145
2,300	2,320	368	337	307	277	247	229	212	196	180	164	148
2,320	2,340	373	343	313	283	253	232	215	199	183	167	151
2,340	2,360	379	349	318	288	258	235	218	202	186	170	154
2,360	2,380	384	354	324	294	264	238	221	205	189	173	157
2,380	2,400	390	360	330	300	269	241	224	208	192	176	160
2,400	2,420	396	365	335	305	275	245	227	211	195	179	163
2,420	2,440	401	371	341	311	281	250	230	214	198	182	166
2,440	2,460	407	377	346	316	286	256	233	217	201	185	169
2,460	2,480	412	382	352	322	292	262	236	220	204	188	172
2,480	2,500	418	388	358	328	297	267	239	223	207	191	175
2,500	2,520	424	393	363	333	303	273	243	226	210	194	178
2,520	2,540	429	399	369	339	309	278	248	229	213	197	181
2,540	2,560	435	405	374	344	314	284	254	232	216	200	184
2,560	2,580	440	410	380	350	320	290	259	235	219	203	187
2,580	2,600	446	416	386	356	325	295	265	238	222	206	190
2,600	2,620	452	421	391	361	331	301	271	241	225	209	193
2,620	2,640	457	427	397	367	337	306	276	246	228	212	196
2,640	2,660	463	433	402	372	342	312	282	252	231	215	199
2,660	2,680	468	438	408	378	348	318	287	257	234	218	202

\$2,680 and over

Use Table 2(b) for a MARRIED person on page 20. Also see the instructions on page 17.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	0	0	0	0	0	0	0	0	0	0
230	235	18	1	0	0	0	0	0	0	0	0	0
235	240	19	2	0	0	0	0	0	0	0	0	0
240	245	20	2	0	0	0	0	0	0	0	0	0
245	250	21	3	0	0	0	0	0	0	0	0	0
250	260	22	4	0	0	0	0	0	0	0	0	0
260	270	23	6	0	0	0	0	0	0	0	0	0
270	280	25	7	0	0	0	0	0	0	0	0	0
280	290	26	9	0	0	0	0	0	0	0	0	0
290	300	28	10	0	0	0	0	0	0	0	0	0
300	310	29	12	0	0	0	0	0	0	0	0	0
310	320	31	13	0	0	0	0	0	0	0	0	0
320	330	32	15	0	0	0	0	0	0	0	0	0
330	340	34	16	0	0	0	0	0	0	0	0	0
340	350	35	18	0	0	0	0	0	0	0	0	0
350	360	37	19	2	0	0	0	0	0	0	0	0
360	370	38	21	3	0	0	0	0	0	0	0	0
370	380	40	22	5	0	0	0	0	0	0	0	0
380	390	41	24	6	0	0	0	0	0	0	0	0
390	400	43	25	8	0	0	0	0	0	0	0	0
400	410	44	27	9	0	0	0	0	0	0	0	0
410	420	46	28	11	0	0	0	0	0	0	0	0
420	430	47	30	12	0	0	0	0	0	0	0	0
430	440	49	31	14	0	0	0	0	0	0	0	0
440	450	50	33	15	0	0	0	0	0	0	0	0
450	460	52	34	17	0	0	0	0	0	0	0	0
460	470	53	36	18	1	0	0	0	0	0	0	0
470	480	55	37	20	2	0	0	0	0	0	0	0
480	490	56	39	21	4	0	0	0	0	0	0	0
490	500	58	40	23	5	0	0	0	0	0	0	0
500	520	60	42	25	7	0	0	0	0	0	0	0
520	540	63	45	28	10	0	0	0	0	0	0	0
540	560	66	48	31	13	0	0	0	0	0	0	0
560	580	69	51	34	16	0	0	0	0	0	0	0
580	600	72	54	37	19	2	0	0	0	0	0	0
600	620	75	57	40	22	5	0	0	0	0	0	0
620	640	78	60	43	25	8	0	0	0	0	0	0
640	660	81	63	46	28	11	0	0	0	0	0	0
660	680	84	66	49	31	14	0	0	0	0	0	0
680	700	87	69	52	34	17	0	0	0	0	0	0
700	720	90	72	55	37	20	2	0	0	0	0	0
720	740	93	75	58	40	23	5	0	0	0	0	0
740	760	96	78	61	43	26	8	0	0	0	0	0
760	780	99	81	64	46	29	11	0	0	0	0	0
780	800	102	84	67	49	32	14	0	0	0	0	0
800	820	105	87	70	52	35	17	0	0	0	0	0
820	840	108	90	73	55	38	20	3	0	0	0	0

## SINGLE Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	111	93	76	58	41	23	6	0	0	0	0
860	880	114	96	79	61	44	26	9	0	0	0	0
880	900	117	99	82	64	47	29	12	0	0	0	0
900	920	120	102	85	67	50	32	15	0	0	0	0
920	940	123	105	88	70	53	35	18	0	0	0	0
940	960	126	108	91	73	56	38	21	3	0	0	0
960	980	129	111	94	76	59	41	24	6	0	0	0
980	1,000	132	114	97	79	62	44	27	9	0	0	0
1,000	1,020	135	117	100	82	65	47	30	12	0	0	0
1,020	1,040	138	120	103	85	68	50	33	15	0	0	0
1,040	1,060	141	123	106	88	71	53	36	18	1	0	0
1,060	1,080	144	126	109	91	74	56	39	21	4	0	0
1,080	1,100	147	129	112	94	77	59	42	24	7	0	0
1,100	1,120	150	132	115	97	80	62	45	27	10	0	0
1,120	1,140	153	135	118	100	83	65	48	30	13	0	0
1,140	1,160	156	138	121	103	86	68	51	33	16	0	0
1,160	1,180	160	141	124	106	89	71	54	36	19	1	0
1,180	1,200	166	144	127	109	92	74	57	39	22	4	0
1,200	1,220	171	147	130	112	95	77	60	42	25	7	0
1,220	1,240	177	150	133	115	98	80	63	45	28	10	0
1,240	1,260	183	153	136	118	101	83	66	48	31	13	0
1,260	1,280	188	156	139	121	104	86	69	51	34	16	0
1,280	1,300	194	161	142	124	107	89	72	54	37	19	2
1,300	1,320	199	167	145	127	110	92	75	57	40	22	5
1,320	1,340	205	172	148	130	113	95	78	60	43	25	8
1,340	1,360	211	178	151	133	116	98	81	63	46	28	11
1,360	1,380	216	184	154	136	119	101	84	66	49	31	14
1,380	1,400	222	189	157	139	122	104	87	69	52	34	17
1,400	1,420	227	195	162	142	125	107	90	72	55	37	20
1,420	1,440	233	200	168	145	128	110	93	75	58	40	23
1,440	1,460	239	206	173	148	131	113	96	78	61	43	26
1,460	1,480	244	212	179	151	134	116	99	81	64	46	29
1,480	1,500	250	217	184	154	137	119	102	84	67	49	32
1,500	1,520	255	223	190	157	140	122	105	87	70	52	35
1,520	1,540	261	228	196	163	143	125	108	90	73	55	38
1,540	1,560	267	234	201	169	146	128	111	93	76	58	41
1,560	1,580	272	240	207	174	149	131	114	96	79	61	44
1,580	1,600	278	245	212	180	152	134	117	99	82	64	47
1,600	1,620	283	251	218	185	155	137	120	102	85	67	50
1,620	1,640	289	256	224	191	158	140	123	105	88	70	53
1,640	1,660	295	262	229	197	164	143	126	108	91	73	56
1,660	1,680	300	268	235	202	170	146	129	111	94	76	59
1,680	1,700	306	273	240	208	175	149	132	114	97	79	62
1,700	1,720	311	279	246	213	181	152	135	117	100	82	65
1,720	1,740	317	284	252	219	186	155	138	120	103	85	68
1,740	1,760	323	290	257	225	192	159	141	123	106	88	71
1,760	1,780	328	296	263	230	198	165	144	126	109	91	74
1,780	1,800	334	301	268	236	203	170	147	129	112	94	77
1,800	1,820	339	307	274	241	209	176	150	132	115	97	80
1,820	1,840	345	312	280	247	214	182	153	135	118	100	83
1,840	1,860	351	318	285	253	220	187	156	138	121	103	86
1,860	1,880	356	324	291	258	226	193	160	141	124	106	89
1,880	1,900	362	329	296	264	231	198	166	144	127	109	92
1,900	1,920	367	335	302	269	237	204	171	147	130	112	95
1,920	1,940	373	340	308	275	242	210	177	150	133	115	98
1,940	1,960	379	346	313	281	248	215	183	153	136	118	101
1,960	1,980	384	352	319	286	254	221	188	156	139	121	104
1,980	2,000	390	357	324	292	259	226	194	161	142	124	107
2,000	2,020	395	363	330	297	265	232	199	167	145	127	110
2,020	2,040	401	368	336	303	270	238	205	172	148	130	113
2,040	2,060	407	374	341	309	276	243	211	178	151	133	116
2,060	2,080	412	380	347	314	282	249	216	184	154	136	119
2,080	2,100	418	385	352	320	287	254	222	189	157	139	122
2,100	2,120	423	391	358	325	293	260	227	195	162	142	125
2,120	2,140	429	396	364	331	298	266	233	200	168	145	128

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 20. Also see the instructions on page 17.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	0	0	0	0	0	0	0	0	0	0
390	400	19	1	0	0	0	0	0	0	0	0	0
400	410	20	3	0	0	0	0	0	0	0	0	0
410	420	22	4	0	0	0	0	0	0	0	0	0
420	430	23	6	0	0	0	0	0	0	0	0	0
430	440	25	7	0	0	0	0	0	0	0	0	0
440	450	26	9	0	0	0	0	0	0	0	0	0
450	460	28	10	0	0	0	0	0	0	0	0	0
460	470	29	12	0	0	0	0	0	0	0	0	0
470	480	31	13	0	0	0	0	0	0	0	0	0
480	490	32	15	0	0	0	0	0	0	0	0	0
490	500	34	16	0	0	0	0	0	0	0	0	0
500	520	36	19	1	0	0	0	0	0	0	0	0
520	540	39	22	4	0	0	0	0	0	0	0	0
540	560	42	25	7	0	0	0	0	0	0	0	0
560	580	45	28	10	0	0	0	0	0	0	0	0
580	600	48	31	13	0	0	0	0	0	0	0	0
600	620	51	34	16	0	0	0	0	0	0	0	0
620	640	54	37	19	2	0	0	0	0	0	0	0
640	660	57	40	22	5	0	0	0	0	0	0	0
660	680	60	43	25	8	0	0	0	0	0	0	0
680	700	63	46	28	11	0	0	0	0	0	0	0
700	720	66	49	31	14	0	0	0	0	0	0	0
720	740	69	52	34	17	0	0	0	0	0	0	0
740	760	72	55	37	20	2	0	0	0	0	0	0
760	780	75	58	40	23	5	0	0	0	0	0	0
780	800	78	61	43	26	8	0	0	0	0	0	0
800	820	81	64	46	29	11	0	0	0	0	0	0
820	840	84	67	49	32	14	0	0	0	0	0	0
840	860	87	70	52	35	17	0	0	0	0	0	0
860	880	90	73	55	38	20	3	0	0	0	0	0
880	900	93	76	58	41	23	6	0	0	0	0	0
900	920	96	79	61	44	26	9	0	0	0	0	0
920	940	99	82	64	47	29	12	0	0	0	0	0
940	960	102	85	67	50	32	15	0	0	0	0	0
960	980	105	88	70	53	35	18	0	0	0	0	0
980	1,000	108	91	73	56	38	21	3	0	0	0	0
1,000	1,020	111	94	76	59	41	24	6	0	0	0	0
1,020	1,040	114	97	79	62	44	27	9	0	0	0	0
1,040	1,060	117	100	82	65	47	30	12	0	0	0	0
1,060	1,080	120	103	85	68	50	33	15	0	0	0	0
1,080	1,100	123	106	88	71	53	36	18	1	0	0	0
1,100	1,120	126	109	91	74	56	39	21	4	0	0	0
1,120	1,140	129	112	94	77	59	42	24	7	0	0	0
1,140	1,160	132	115	97	80	62	45	27	10	0	0	0
1,160	1,180	135	118	100	83	65	48	30	13	0	0	0
1,180	1,200	138	121	103	86	68	51	33	16	0	0	0
1,200	1,220	141	124	106	89	71	54	36	19	1	0	0
1,220	1,240	144	127	109	92	74	57	39	22	4	0	0
1,240	1,260	147	130	112	95	77	60	42	25	7	0	0
1,260	1,280	150	133	115	98	80	63	45	28	10	0	0
1,280	1,300	153	136	118	101	83	66	48	31	13	0	0
1,300	1,320	156	139	121	104	86	69	51	34	16	0	0
1,320	1,340	159	142	124	107	89	72	54	37	19	2	0
1,340	1,360	162	145	127	110	92	75	57	40	22	5	0
1,360	1,380	165	148	130	113	95	78	60	43	25	8	0
1,380	1,400	168	151	133	116	98	81	63	46	28	11	0
1,400	1,420	171	154	136	119	101	84	66	49	31	14	0



## MARRIED Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,420	\$1,440	174	157	139	122	104	87	69	52	34	17	0
1,440	1,460	177	160	142	125	107	90	72	55	37	20	2
1,460	1,480	180	163	145	128	110	93	75	58	40	23	5
1,480	1,500	183	166	148	131	113	96	78	61	43	26	8
1,500	1,520	186	169	151	134	116	99	81	64	46	29	11
1,520	1,540	189	172	154	137	119	102	84	67	49	32	14
1,540	1,560	192	175	157	140	122	105	87	70	52	35	17
1,560	1,580	195	178	160	143	125	108	90	73	55	38	20
1,580	1,600	198	181	163	146	128	111	93	76	58	41	23
1,600	1,620	201	184	166	149	131	114	96	79	61	44	26
1,620	1,640	204	187	169	152	134	117	99	82	64	47	29
1,640	1,660	207	190	172	155	137	120	102	85	67	50	32
1,660	1,680	210	193	175	158	140	123	105	88	70	53	35
1,680	1,700	213	196	178	161	143	126	108	91	73	56	38
1,700	1,720	216	199	181	164	146	129	111	94	76	59	41
1,720	1,740	219	202	184	167	149	132	114	97	79	62	44
1,740	1,760	222	205	187	170	152	135	117	100	82	65	47
1,760	1,780	225	208	190	173	155	138	120	103	85	68	50
1,780	1,800	228	211	193	176	158	141	123	106	88	71	53
1,800	1,820	231	214	196	179	161	144	126	109	91	74	56
1,820	1,840	234	217	199	182	164	147	129	112	94	77	59
1,840	1,860	237	220	202	185	167	150	132	115	97	80	62
1,860	1,880	240	223	205	188	170	153	135	118	100	83	65
1,880	1,900	243	226	208	191	173	156	138	121	103	86	68
1,900	1,920	246	229	211	194	176	159	141	124	106	89	71
1,920	1,940	249	232	214	197	179	162	144	127	109	92	74
1,940	1,960	252	235	217	200	182	165	147	130	112	95	77
1,960	1,980	255	238	220	203	185	168	150	133	115	98	80
1,980	2,000	258	241	223	206	188	171	153	136	118	101	83
2,000	2,020	261	244	226	209	191	174	156	139	121	104	86
2,020	2,040	266	247	229	212	194	177	159	142	124	107	89
2,040	2,060	272	250	232	215	197	180	162	145	127	110	92
2,060	2,080	277	253	235	218	200	183	165	148	130	113	95
2,080	2,100	283	256	238	221	203	186	168	151	133	116	98
2,100	2,120	288	259	241	224	206	189	171	154	136	119	101
2,120	2,140	294	262	244	227	209	192	174	157	139	122	104
2,140	2,160	300	267	247	230	212	195	177	160	142	125	107
2,160	2,180	305	272	250	233	215	198	180	163	145	128	110
2,180	2,200	311	278	253	236	218	201	183	166	148	131	113
2,200	2,220	316	284	256	239	221	204	186	169	151	134	116
2,220	2,240	322	289	259	242	224	207	189	172	154	137	119
2,240	2,260	328	295	262	245	227	210	192	175	157	140	122
2,260	2,280	333	300	268	248	230	213	195	178	160	143	125
2,280	2,300	339	306	273	251	233	216	198	181	163	146	128
2,300	2,320	344	312	279	254	236	219	201	184	166	149	131
2,320	2,340	350	317	285	257	239	222	204	187	169	152	134
2,340	2,360	356	323	290	260	242	225	207	190	172	155	137
2,360	2,380	361	328	296	263	245	228	210	193	175	158	140
2,380	2,400	367	334	301	269	248	231	213	196	178	161	143
2,400	2,420	372	340	307	274	251	234	216	199	181	164	146
2,420	2,440	378	345	313	280	254	237	219	202	184	167	149
2,440	2,460	384	351	318	286	257	240	222	205	187	170	152
2,460	2,480	389	356	324	291	260	243	225	208	190	173	155
2,480	2,500	395	362	329	297	264	246	228	211	193	176	158
2,500	2,520	400	368	335	302	270	249	231	214	196	179	161
2,520	2,540	406	373	341	308	275	252	234	217	199	182	164
2,540	2,560	412	379	346	314	281	255	237	220	202	185	167
2,560	2,580	417	384	352	319	286	258	240	223	205	188	170
2,580	2,600	423	390	357	325	292	261	243	226	208	191	173
2,600	2,620	428	396	363	330	298	265	246	229	211	194	176
2,620	2,640	434	401	369	336	303	271	249	232	214	197	179
2,640	2,660	440	407	374	342	309	276	252	235	217	200	182
2,660	2,680	445	412	380	347	314	282	255	238	220	203	185
2,680	2,700	451	418	385	353	320	287	258	241	223	206	188
2,700	2,720	456	424	391	358	326	293	261	244	226	209	191

\$2,720 and over

Use Table 3(b) for a MARRIED person on page 20. Also see the instructions on page 17.

**SINGLE Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	0	0	0	0	0	0	0	0	0	0
460	480	37	2	0	0	0	0	0	0	0	0	0
480	500	40	5	0	0	0	0	0	0	0	0	0
500	520	43	8	0	0	0	0	0	0	0	0	0
520	540	46	11	0	0	0	0	0	0	0	0	0
540	560	49	14	0	0	0	0	0	0	0	0	0
560	580	52	17	0	0	0	0	0	0	0	0	0
580	600	55	20	0	0	0	0	0	0	0	0	0
600	640	60	25	0	0	0	0	0	0	0	0	0
640	680	66	31	0	0	0	0	0	0	0	0	0
680	720	72	37	2	0	0	0	0	0	0	0	0
720	760	78	43	8	0	0	0	0	0	0	0	0
760	800	84	49	14	0	0	0	0	0	0	0	0
800	840	90	55	20	0	0	0	0	0	0	0	0
840	880	96	61	26	0	0	0	0	0	0	0	0
880	920	102	67	32	0	0	0	0	0	0	0	0
920	960	108	73	38	3	0	0	0	0	0	0	0
960	1,000	114	79	44	9	0	0	0	0	0	0	0
1,000	1,040	120	85	50	15	0	0	0	0	0	0	0
1,040	1,080	126	91	56	21	0	0	0	0	0	0	0
1,080	1,120	132	97	62	27	0	0	0	0	0	0	0
1,120	1,160	138	103	68	33	0	0	0	0	0	0	0
1,160	1,200	144	109	74	39	4	0	0	0	0	0	0
1,200	1,240	150	115	80	45	10	0	0	0	0	0	0
1,240	1,280	156	121	86	51	16	0	0	0	0	0	0
1,280	1,320	162	127	92	57	22	0	0	0	0	0	0
1,320	1,360	168	133	98	63	28	0	0	0	0	0	0
1,360	1,400	174	139	104	69	34	0	0	0	0	0	0
1,400	1,440	180	145	110	75	40	5	0	0	0	0	0
1,440	1,480	186	151	116	81	46	11	0	0	0	0	0
1,480	1,520	192	157	122	87	52	17	0	0	0	0	0
1,520	1,560	198	163	128	93	58	23	0	0	0	0	0
1,560	1,600	204	169	134	99	64	29	0	0	0	0	0
1,600	1,640	210	175	140	105	70	35	0	0	0	0	0
1,640	1,680	216	181	146	111	76	41	6	0	0	0	0
1,680	1,720	222	187	152	117	82	47	12	0	0	0	0
1,720	1,760	228	193	158	123	88	53	18	0	0	0	0
1,760	1,800	234	199	164	129	94	59	24	0	0	0	0
1,800	1,840	240	205	170	135	100	65	30	0	0	0	0
1,840	1,880	246	211	176	141	106	71	36	1	0	0	0
1,880	1,920	252	217	182	147	112	77	42	7	0	0	0
1,920	1,960	258	223	188	153	118	83	48	13	0	0	0
1,960	2,000	264	229	194	159	124	89	54	19	0	0	0
2,000	2,040	270	235	200	165	130	95	60	25	0	0	0
2,040	2,080	276	241	206	171	136	101	66	31	0	0	0
2,080	2,120	282	247	212	177	142	107	72	37	2	0	0
2,120	2,160	288	253	218	183	148	113	78	43	8	0	0
2,160	2,200	294	259	224	189	154	119	84	49	14	0	0
2,200	2,240	300	265	230	195	160	125	90	55	20	0	0
2,240	2,280	306	271	236	201	166	131	96	61	26	0	0
2,280	2,320	312	277	242	207	172	137	102	67	32	0	0
2,320	2,360	320	283	248	213	178	143	108	73	38	3	0
2,360	2,400	332	289	254	219	184	149	114	79	44	9	0
2,400	2,440	343	295	260	225	190	155	120	85	50	15	0

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	354	301	266	231	196	161	126	91	56	21	0
2,480	2,520	365	307	272	237	202	167	132	97	62	27	0
2,520	2,560	376	313	278	243	208	173	138	103	68	33	0
2,560	2,600	388	322	284	249	214	179	144	109	74	39	4
2,600	2,640	399	333	290	255	220	185	150	115	80	45	10
2,640	2,680	410	345	296	261	226	191	156	121	86	51	16
2,680	2,720	421	356	302	267	232	197	162	127	92	57	22
2,720	2,760	432	367	308	273	238	203	168	133	98	63	28
2,760	2,800	444	378	314	279	244	209	174	139	104	69	34
2,800	2,840	455	389	324	285	250	215	180	145	110	75	40
2,840	2,880	466	401	335	291	256	221	186	151	116	81	46
2,880	2,920	477	412	347	297	262	227	192	157	122	87	52
2,920	2,960	488	423	358	303	268	233	198	163	128	93	58
2,960	3,000	500	434	369	309	274	239	204	169	134	99	64
3,000	3,040	511	445	380	315	280	245	210	175	140	105	70
3,040	3,080	522	457	391	326	286	251	216	181	146	111	76
3,080	3,120	533	468	403	337	292	257	222	187	152	117	82
3,120	3,160	544	479	414	348	298	263	228	193	158	123	88
3,160	3,200	556	490	425	360	304	269	234	199	164	129	94
3,200	3,240	567	501	436	371	310	275	240	205	170	135	100
3,240	3,280	578	513	447	382	317	281	246	211	176	141	106
3,280	3,320	589	524	459	393	328	287	252	217	182	147	112
3,320	3,360	600	535	470	404	339	293	258	223	188	153	118
3,360	3,400	612	546	481	416	350	299	264	229	194	159	124
3,400	3,440	623	557	492	427	361	305	270	235	200	165	130
3,440	3,480	634	569	503	438	373	311	276	241	206	171	136
3,480	3,520	645	580	515	449	384	319	282	247	212	177	142
3,520	3,560	656	591	526	460	395	330	288	253	218	183	148
3,560	3,600	668	602	537	472	406	341	294	259	224	189	154
3,600	3,640	679	613	548	483	417	352	300	265	230	195	160
3,640	3,680	690	625	559	494	429	363	306	271	236	201	166
3,680	3,720	701	636	571	505	440	375	312	277	242	207	172
3,720	3,760	712	647	582	516	451	386	320	283	248	213	178
3,760	3,800	724	658	593	528	462	397	332	289	254	219	184
3,800	3,840	735	669	604	539	473	408	343	295	260	225	190
3,840	3,880	746	681	615	550	485	419	354	301	266	231	196
3,880	3,920	757	692	627	561	496	431	365	307	272	237	202
3,920	3,960	768	703	638	572	507	442	376	313	278	243	208
3,960	4,000	780	714	649	584	518	453	388	322	284	249	214
4,000	4,040	791	725	660	595	529	464	399	333	290	255	220
4,040	4,080	802	737	671	606	541	475	410	345	296	261	226
4,080	4,120	813	748	683	617	552	487	421	356	302	267	232
4,120	4,160	824	759	694	628	563	498	432	367	308	273	238
4,160	4,200	836	770	705	640	574	509	444	378	314	279	244
4,200	4,240	847	781	716	651	585	520	455	389	324	285	250
4,240	4,280	858	793	727	662	597	531	466	401	335	291	256
4,280	4,320	869	804	739	673	608	543	477	412	347	297	262
4,320	4,360	880	815	750	684	619	554	488	423	358	303	268
4,360	4,400	892	826	761	696	630	565	500	434	369	309	274
4,400	4,440	903	837	772	707	641	576	511	445	380	315	280
4,440	4,480	914	849	783	718	653	587	522	457	391	326	286
4,480	4,520	925	860	795	729	664	599	533	468	403	337	292
4,520	4,560	936	871	806	740	675	610	544	479	414	348	298
4,560	4,600	948	882	817	752	686	621	556	490	425	360	304
4,600	4,640	959	893	828	763	697	632	567	501	436	371	310
4,640	4,680	970	905	839	774	709	643	578	513	447	382	317
4,680	4,720	981	916	851	785	720	655	589	524	459	393	328
4,720	4,760	992	927	862	796	731	666	600	535	470	404	339
4,760	4,800	1,004	938	873	808	742	677	612	546	481	416	350
4,800	4,840	1,015	949	884	819	753	688	623	557	492	427	361
4,840	4,880	1,026	961	895	830	765	699	634	569	503	438	373
4,880	4,920	1,037	972	907	841	776	711	645	580	515	449	384
4,920	4,960	1,048	983	918	852	787	722	656	591	526	460	395
4,960	5,000	1,060	994	929	864	798	733	668	602	537	472	406
5,000	5,040	1,072	1,005	940	875	809	744	679	613	548	483	417

\$5,040 and over

Use Table 4(a) for a **SINGLE** person on page 20. Also see the instructions on page 17.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	1	0	0	0	0	0	0	0	0	0
800	840	42	7	0	0	0	0	0	0	0	0	0
840	880	48	13	0	0	0	0	0	0	0	0	0
880	920	54	19	0	0	0	0	0	0	0	0	0
920	960	60	25	0	0	0	0	0	0	0	0	0
960	1,000	66	31	0	0	0	0	0	0	0	0	0
1,000	1,040	72	37	2	0	0	0	0	0	0	0	0
1,040	1,080	78	43	8	0	0	0	0	0	0	0	0
1,080	1,120	84	49	14	0	0	0	0	0	0	0	0
1,120	1,160	90	55	20	0	0	0	0	0	0	0	0
1,160	1,200	96	61	26	0	0	0	0	0	0	0	0
1,200	1,240	102	67	32	0	0	0	0	0	0	0	0
1,240	1,280	108	73	38	3	0	0	0	0	0	0	0
1,280	1,320	114	79	44	9	0	0	0	0	0	0	0
1,320	1,360	120	85	50	15	0	0	0	0	0	0	0
1,360	1,400	126	91	56	21	0	0	0	0	0	0	0
1,400	1,440	132	97	62	27	0	0	0	0	0	0	0
1,440	1,480	138	103	68	33	0	0	0	0	0	0	0
1,480	1,520	144	109	74	39	4	0	0	0	0	0	0
1,520	1,560	150	115	80	45	10	0	0	0	0	0	0
1,560	1,600	156	121	86	51	16	0	0	0	0	0	0
1,600	1,640	162	127	92	57	22	0	0	0	0	0	0
1,640	1,680	168	133	98	63	28	0	0	0	0	0	0
1,680	1,720	174	139	104	69	34	0	0	0	0	0	0
1,720	1,760	180	145	110	75	40	5	0	0	0	0	0
1,760	1,800	186	151	116	81	46	11	0	0	0	0	0
1,800	1,840	192	157	122	87	52	17	0	0	0	0	0
1,840	1,880	198	163	128	93	58	23	0	0	0	0	0
1,880	1,920	204	169	134	99	64	29	0	0	0	0	0
1,920	1,960	210	175	140	105	70	35	0	0	0	0	0
1,960	2,000	216	181	146	111	76	41	6	0	0	0	0
2,000	2,040	222	187	152	117	82	47	12	0	0	0	0
2,040	2,080	228	193	158	123	88	53	18	0	0	0	0
2,080	2,120	234	199	164	129	94	59	24	0	0	0	0
2,120	2,160	240	205	170	135	100	65	30	0	0	0	0
2,160	2,200	246	211	176	141	106	71	36	1	0	0	0
2,200	2,240	252	217	182	147	112	77	42	7	0	0	0
2,240	2,280	258	223	188	153	118	83	48	13	0	0	0
2,280	2,320	264	229	194	159	124	89	54	19	0	0	0
2,320	2,360	270	235	200	165	130	95	60	25	0	0	0
2,360	2,400	276	241	206	171	136	101	66	31	0	0	0
2,400	2,440	282	247	212	177	142	107	72	37	2	0	0
2,440	2,480	288	253	218	183	148	113	78	43	8	0	0
2,480	2,520	294	259	224	189	154	119	84	49	14	0	0
2,520	2,560	300	265	230	195	160	125	90	55	20	0	0
2,560	2,600	306	271	236	201	166	131	96	61	26	0	0
2,600	2,640	312	277	242	207	172	137	102	67	32	0	0
2,640	2,680	318	283	248	213	178	143	108	73	38	3	0
2,680	2,720	324	289	254	219	184	149	114	79	44	9	0
2,720	2,760	330	295	260	225	190	155	120	85	50	15	0
2,760	2,800	336	301	266	231	196	161	126	91	56	21	0
2,800	2,840	342	307	272	237	202	167	132	97	62	27	0
2,840	2,880	348	313	278	243	208	173	138	103	68	33	0
2,880	2,920	354	319	284	249	214	179	144	109	74	39	4
2,920	2,960	360	325	290	255	220	185	150	115	80	45	10
2,960	3,000	366	331	296	261	226	191	156	121	86	51	16
3,000	3,040	372	337	302	267	232	197	162	127	92	57	22
3,040	3,080	378	343	308	273	238	203	168	133	98	63	28
3,080	3,120	384	349	314	279	244	209	174	139	104	69	34
3,120	3,160	390	355	320	285	250	215	180	145	110	75	40
3,160	3,200	396	361	326	291	256	221	186	151	116	81	46
3,200	3,240	402	367	332	297	262	227	192	157	122	87	52

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,240	\$3,280	408	373	338	303	268	233	198	163	128	93	58
3,280	3,320	414	379	344	309	274	239	204	169	134	99	64
3,320	3,360	420	385	350	315	280	245	210	175	140	105	70
3,360	3,400	426	391	356	321	286	251	216	181	146	111	76
3,400	3,440	432	397	362	327	292	257	222	187	152	117	82
3,440	3,480	438	403	368	333	298	263	228	193	158	123	88
3,480	3,520	444	409	374	339	304	269	234	199	164	129	94
3,520	3,560	450	415	380	345	310	275	240	205	170	135	100
3,560	3,600	456	421	386	351	316	281	246	211	176	141	106
3,600	3,640	462	427	392	357	322	287	252	217	182	147	112
3,640	3,680	468	433	398	363	328	293	258	223	188	153	118
3,680	3,720	474	439	404	369	334	299	264	229	194	159	124
3,720	3,760	480	445	410	375	340	305	270	235	200	165	130
3,760	3,800	486	451	416	381	346	311	276	241	206	171	136
3,800	3,840	492	457	422	387	352	317	282	247	212	177	142
3,840	3,880	498	463	428	393	358	323	288	253	218	183	148
3,880	3,920	504	469	434	399	364	329	294	259	224	189	154
3,920	3,960	510	475	440	405	370	335	300	265	230	195	160
3,960	4,000	516	481	446	411	376	341	306	271	236	201	166
4,000	4,040	522	487	452	417	382	347	312	277	242	207	172
4,040	4,080	532	493	458	423	388	353	318	283	248	213	178
4,080	4,120	543	499	464	429	394	359	324	289	254	219	184
4,120	4,160	554	505	470	435	400	365	330	295	260	225	190
4,160	4,200	565	511	476	441	406	371	336	301	266	231	196
4,200	4,240	577	517	482	447	412	377	342	307	272	237	202
4,240	4,280	588	523	488	453	418	383	348	313	278	243	208
4,280	4,320	599	534	494	459	424	389	354	319	284	249	214
4,320	4,360	610	545	500	465	430	395	360	325	290	255	220
4,360	4,400	621	556	506	471	436	401	366	331	296	261	226
4,400	4,440	633	567	512	477	442	407	372	337	302	267	232
4,440	4,480	644	579	518	483	448	413	378	343	308	273	238
4,480	4,520	655	590	524	489	454	419	384	349	314	279	244
4,520	4,560	666	601	536	495	460	425	390	355	320	285	250
4,560	4,600	677	612	547	501	466	431	396	361	326	291	256
4,600	4,640	689	623	558	507	472	437	402	367	332	297	262
4,640	4,680	700	635	569	513	478	443	408	373	338	303	268
4,680	4,720	711	646	580	519	484	449	414	379	344	309	274
4,720	4,760	722	657	592	526	490	455	420	385	350	315	280
4,760	4,800	733	668	603	537	496	461	426	391	356	321	286
4,800	4,840	745	679	614	549	502	467	432	397	362	327	292
4,840	4,880	756	691	625	560	508	473	438	403	368	333	298
4,880	4,920	767	702	636	571	514	479	444	409	374	339	304
4,920	4,960	778	713	648	582	520	485	450	415	380	345	310
4,960	5,000	789	724	659	593	528	491	456	421	386	351	316
5,000	5,040	801	735	670	605	539	497	462	427	392	357	322
5,040	5,080	812	747	681	616	551	503	468	433	398	363	328
5,080	5,120	823	758	692	627	562	509	474	439	404	369	334
5,120	5,160	834	769	704	638	573	515	480	445	410	375	340
5,160	5,200	845	780	715	649	584	521	486	451	416	381	346
5,200	5,240	857	791	726	661	595	530	492	457	422	387	352
5,240	5,280	868	803	737	672	607	541	498	463	428	393	358
5,280	5,320	879	814	748	683	618	552	504	469	434	399	364
5,320	5,360	890	825	760	694	629	564	510	475	440	405	370
5,360	5,400	901	836	771	705	640	575	516	481	446	411	376
5,400	5,440	913	847	782	717	651	586	522	487	452	417	382
5,440	5,480	924	859	793	728	663	597	532	493	458	423	388
5,480	5,520	935	870	804	739	674	608	543	499	464	429	394
5,520	5,560	946	881	816	750	685	620	554	505	470	435	400
5,560	5,600	957	892	827	761	696	631	565	511	476	441	406
5,600	5,640	969	903	838	773	707	642	577	517	482	447	412
5,640	5,680	980	915	849	784	719	653	588	523	488	453	418
5,680	5,720	991	926	860	795	730	664	599	534	494	459	424
5,720	5,760	1,002	937	872	806	741	676	610	545	500	465	430
5,760	5,800	1,013	948	883	817	752	687	621	556	506	471	436
5,800	5,840	1,025	959	894	829	763	698	633	567	512	477	442

\$5,840 and over

Use Table 4(b) for a MARRIED person on page 20. Also see the instructions on page 17.

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$15	0	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	0	0	0	0	0	0	0	0	0
36	39	4	2	1	0	0	0	0	0	0	0	0
39	42	5	3	1	0	0	0	0	0	0	0	0
42	45	5	3	2	0	0	0	0	0	0	0	0
45	48	5	4	2	1	0	0	0	0	0	0	0
48	51	6	4	3	1	0	0	0	0	0	0	0
51	54	6	5	3	2	0	0	0	0	0	0	0
54	57	7	5	4	2	0	0	0	0	0	0	0
57	60	7	6	4	2	1	0	0	0	0	0	0
60	63	8	6	4	3	1	0	0	0	0	0	0
63	66	8	7	5	3	2	0	0	0	0	0	0
66	69	9	7	5	4	2	1	0	0	0	0	0
69	72	9	7	6	4	3	1	0	0	0	0	0
72	75	9	8	6	5	3	1	0	0	0	0	0
75	78	10	8	7	5	3	2	0	0	0	0	0
78	81	10	9	7	6	4	2	1	0	0	0	0
81	84	11	9	8	6	4	3	1	0	0	0	0
84	87	11	10	8	6	5	3	2	0	0	0	0
87	90	12	10	9	7	5	4	2	0	0	0	0
90	93	12	11	9	7	6	4	3	1	0	0	0
93	96	13	11	9	8	6	5	3	1	0	0	0
96	99	13	11	10	8	7	5	3	2	0	0	0
99	102	14	12	10	9	7	5	4	2	1	0	0
102	105	14	12	11	9	8	6	4	3	1	0	0
105	108	14	13	11	10	8	6	5	3	2	0	0
108	111	15	13	12	10	8	7	5	4	2	0	0
111	114	16	14	12	11	9	7	6	4	2	1	0
114	117	17	14	13	11	9	8	6	4	3	1	0
117	120	18	15	13	11	10	8	7	5	3	2	0
120	123	19	16	13	12	10	9	7	5	4	2	1
123	126	19	16	14	12	11	9	7	6	4	3	1
126	129	20	17	14	13	11	10	8	6	5	3	1
129	132	21	18	15	13	12	10	8	7	5	4	2
132	135	22	19	16	14	12	10	9	7	6	4	2
135	138	23	20	17	14	12	11	9	8	6	4	3
138	141	24	21	18	15	13	11	10	8	6	5	3
141	144	24	21	18	15	13	12	10	9	7	5	4
144	147	25	22	19	16	14	12	11	9	7	6	4
147	150	26	23	20	17	14	13	11	9	8	6	5
150	153	27	24	21	18	15	13	12	10	8	7	5
153	156	28	25	22	19	16	14	12	10	9	7	5
156	159	29	26	23	20	17	14	12	11	9	8	6
159	162	29	26	23	20	17	14	13	11	10	8	6
162	165	30	27	24	21	18	15	13	12	10	8	7
165	168	31	28	25	22	19	16	14	12	11	9	7
168	171	32	29	26	23	20	17	14	13	11	9	8
171	174	33	30	27	24	21	18	15	13	11	10	8
174	177	34	31	28	25	22	19	16	13	12	10	9
177	180	35	32	28	25	22	19	16	14	12	11	9
180	183	35	32	29	26	23	20	17	14	13	11	10
183	186	36	33	30	27	24	21	18	15	13	12	10
186	189	37	34	31	28	25	22	19	16	14	12	10
189	192	38	35	32	29	26	23	20	17	14	13	11
192	195	39	36	33	30	27	24	21	18	15	13	11
195	198	40	37	34	31	28	24	21	18	15	13	12
198	201	40	37	34	31	28	25	22	19	16	14	12
201	204	41	38	35	32	29	26	23	20	17	14	13
204	207	42	39	36	33	30	27	24	21	18	15	13
207	210	43	40	37	34	31	28	25	22	19	16	14
210	213	44	41	38	35	32	29	26	23	20	17	14
213	216	45	42	39	36	33	30	27	23	20	17	14
216	219	45	42	39	36	33	30	27	24	21	18	15
219	222	46	43	40	37	34	31	28	25	22	19	16

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$222	\$225	47	44	41	38	35	32	29	26	23	20	17
225	228	48	45	42	39	36	33	30	27	24	21	18
228	231	49	46	43	40	37	34	31	28	25	22	19
231	234	50	47	44	41	38	35	32	29	26	23	19
234	237	51	47	44	41	38	35	32	29	26	23	20
237	240	52	48	45	42	39	36	33	30	27	24	21
240	243	52	49	46	43	40	37	34	31	28	25	22
243	246	53	50	47	44	41	38	35	32	29	26	23
246	249	54	51	48	45	42	39	36	33	30	27	24
249	252	55	52	49	46	43	40	37	34	31	28	25
252	255	56	53	50	46	43	40	37	34	31	28	25
255	258	57	54	50	47	44	41	38	35	32	29	26
258	261	58	55	51	48	45	42	39	36	33	30	27
261	264	59	56	52	49	46	43	40	37	34	31	28
264	267	60	57	53	50	47	44	41	38	35	32	29
267	270	61	58	54	51	48	45	42	39	36	33	30
270	273	62	58	55	52	49	45	42	39	36	33	30
273	276	63	59	56	53	49	46	43	40	37	34	31
276	279	64	60	57	54	50	47	44	41	38	35	32
279	282	65	61	58	55	51	48	45	42	39	36	33
282	285	66	62	59	56	52	49	46	43	40	37	34
285	288	66	63	60	56	53	50	47	44	41	38	35
288	291	67	64	61	57	54	51	48	44	41	38	35
291	294	68	65	62	58	55	52	48	45	42	39	36
294	297	69	66	63	59	56	53	49	46	43	40	37
297	300	70	67	63	60	57	53	50	47	44	41	38
300	303	71	68	64	61	58	54	51	48	45	42	39
303	306	72	69	65	62	59	55	52	49	46	43	40
306	309	73	70	66	63	60	56	53	50	47	44	40
309	312	74	71	67	64	61	57	54	51	47	44	41
312	315	75	71	68	65	61	58	55	51	48	45	42
315	318	76	72	69	66	62	59	56	52	49	46	43
318	321	77	73	70	67	63	60	57	53	50	47	44
321	324	78	74	71	68	64	61	58	54	51	48	45
324	327	79	75	72	69	65	62	59	55	52	49	46
327	330	79	76	73	69	66	63	59	56	53	49	46
330	333	80	77	74	70	67	64	60	57	54	50	47
333	336	81	78	75	71	68	65	61	58	55	51	48
336	339	82	79	76	72	69	66	62	59	56	52	49
339	341	83	80	76	73	70	66	63	60	56	53	50
341	343	84	80	77	74	70	67	64	60	57	54	50
343	345	84	81	78	74	71	68	64	61	58	54	51
345	347	85	82	78	75	72	68	65	62	58	55	52
347	349	86	82	79	75	72	69	65	62	59	55	52
349	351	86	83	79	76	73	69	66	63	59	56	53
351	353	87	83	80	77	73	70	67	63	60	57	53
353	355	87	84	81	77	74	71	67	64	61	57	54
355	357	88	85	81	78	75	71	68	65	61	58	55
357	359	89	85	82	79	75	72	69	65	62	59	55
359	361	89	86	83	79	76	73	69	66	63	59	56
361	363	90	87	83	80	77	73	70	66	63	60	56
363	365	90	87	84	80	77	74	70	67	64	60	57
365	367	91	88	84	81	78	74	71	68	64	61	58
367	369	92	88	85	82	78	75	72	68	65	62	58
369	371	92	89	86	82	79	76	72	69	66	62	59
371	373	93	90	86	83	80	76	73	70	66	63	60
373	375	94	90	87	84	80	77	74	70	67	64	60
375	377	94	91	88	84	81	78	74	71	67	64	61
377	379	95	91	88	85	81	78	75	71	68	65	61
379	381	95	92	89	85	82	79	75	72	69	65	62
381	383	96	93	89	86	83	79	76	73	69	66	63
383	385	97	93	90	87	83	80	77	73	70	67	63
385	387	97	94	91	87	84	81	77	74	71	67	64
387	389	98	95	91	88	85	81	78	75	71	68	65
389	391	99	95	92	89	85	82	79	75	72	68	65

\$391 and over

Use Table 8(a) for a **SINGLE** person on page 21. Also see the instructions on page 17.

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid in 2000)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$27	0	0	0	0	0	0	0	0	0	0	0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	1	0	0	0	0	0	0	0	0	0	0
36	39	2	0	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	1	0	0	0	0	0	0	0	0	0
45	48	3	2	0	0	0	0	0	0	0	0	0
48	51	4	2	0	0	0	0	0	0	0	0	0
51	54	4	3	1	0	0	0	0	0	0	0	0
54	57	5	3	1	0	0	0	0	0	0	0	0
57	60	5	3	2	0	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	6	4	3	1	0	0	0	0	0	0	0
66	69	6	5	3	2	0	0	0	0	0	0	0
69	72	7	5	4	2	0	0	0	0	0	0	0
72	75	7	6	4	2	1	0	0	0	0	0	0
75	78	8	6	5	3	1	0	0	0	0	0	0
78	81	8	7	5	3	2	0	0	0	0	0	0
81	84	9	7	5	4	2	1	0	0	0	0	0
84	87	9	7	6	4	3	1	0	0	0	0	0
87	90	10	8	6	5	3	1	0	0	0	0	0
90	93	10	8	7	5	4	2	0	0	0	0	0
93	96	10	9	7	6	4	2	1	0	0	0	0
96	99	11	9	8	6	4	3	1	0	0	0	0
99	102	11	10	8	7	5	3	2	0	0	0	0
102	105	12	10	9	7	5	4	2	0	0	0	0
105	108	12	11	9	7	6	4	3	1	0	0	0
108	111	13	11	9	8	6	5	3	1	0	0	0
111	114	13	12	10	8	7	5	3	2	0	0	0
114	117	14	12	10	9	7	6	4	2	1	0	0
117	120	14	12	11	9	8	6	4	3	1	0	0
120	123	15	13	11	10	8	6	5	3	2	0	0
123	126	15	13	12	10	8	7	5	4	2	0	0
126	129	15	14	12	11	9	7	6	4	2	1	0
129	132	16	14	13	11	9	8	6	5	3	1	0
132	135	16	15	13	11	10	8	7	5	3	2	0
135	138	17	15	14	12	10	9	7	5	4	2	1
138	141	17	16	14	12	11	9	8	6	4	3	1
141	144	18	16	14	13	11	10	8	6	5	3	2
144	147	18	16	15	13	12	10	8	7	5	4	2
147	150	19	17	15	14	12	10	9	7	6	4	2
150	153	19	17	16	14	13	11	9	8	6	4	3
153	156	19	18	16	15	13	11	10	8	7	5	3
156	159	20	18	17	15	13	12	10	9	7	5	4
159	162	20	19	17	16	14	12	11	9	7	6	4
162	165	21	19	18	16	14	13	11	9	8	6	5
165	168	21	20	18	16	15	13	12	10	8	7	5
168	171	22	20	18	17	15	14	12	10	9	7	6
171	174	22	21	19	17	16	14	12	11	9	8	6
174	177	23	21	19	18	16	15	13	11	10	8	6
177	180	23	21	20	18	17	15	13	12	10	9	7
180	183	24	22	20	19	17	15	14	12	11	9	7
183	186	24	22	21	19	17	16	14	13	11	9	8
186	189	25	23	21	20	18	16	15	13	11	10	8
189	192	25	23	22	20	18	17	15	14	12	10	9
192	195	26	24	22	20	19	17	16	14	12	11	9
195	198	27	24	23	21	19	18	16	14	13	11	10
198	201	28	25	23	21	20	18	17	15	13	12	10
201	204	29	26	23	22	20	19	17	15	14	12	11
204	207	30	27	24	22	21	19	17	16	14	13	11
207	210	30	27	24	23	21	19	18	16	15	13	11
210	213	31	28	25	23	22	20	18	17	15	13	12
213	216	32	29	26	24	22	20	19	17	16	14	12
216	219	33	30	27	24	22	21	19	18	16	14	13
219	222	34	31	28	25	23	21	20	18	16	15	13
222	225	35	32	29	26	23	22	20	18	17	15	14
225	228	35	32	29	26	24	22	21	19	17	16	14
228	231	36	33	30	27	24	23	21	19	18	16	15
231	234	37	34	31	28	25	23	21	20	18	17	15



## MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period (For Wages Paid in 2000)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	38	35	32	29	26	24	22	20	19	17	15
237	240	39	36	33	30	27	24	22	21	19	18	16
240	243	40	37	34	31	28	25	23	21	20	18	16
243	246	41	38	35	31	28	25	23	22	20	18	17
246	249	41	38	35	32	29	26	24	22	20	19	17
249	252	42	39	36	33	30	27	24	23	21	19	18
252	255	43	40	37	34	31	28	25	23	21	20	18
255	258	44	41	38	35	32	29	26	23	22	20	19
258	261	45	42	39	36	33	30	27	24	22	21	19
261	264	46	43	40	37	34	31	27	24	23	21	20
264	267	46	43	40	37	34	31	28	25	23	22	20
267	270	47	44	41	38	35	32	29	26	24	22	20
270	273	48	45	42	39	36	33	30	27	24	22	21
273	276	49	46	43	40	37	34	31	28	25	23	21
276	279	50	47	44	41	38	35	32	29	26	23	22
279	282	51	48	45	42	39	36	33	30	26	24	22
282	285	51	48	45	42	39	36	33	30	27	24	23
285	288	52	49	46	43	40	37	34	31	28	25	23
288	291	53	50	47	44	41	38	35	32	29	26	24
291	294	54	51	48	45	42	39	36	33	30	27	24
294	297	55	52	49	46	43	40	37	34	31	28	25
297	300	56	53	50	47	44	41	38	35	32	29	26
300	303	56	53	50	47	44	41	38	35	32	29	26
303	306	57	54	51	48	45	42	39	36	33	30	27
306	309	58	55	52	49	46	43	40	37	34	31	28
309	312	59	56	53	50	47	44	41	38	35	32	29
312	315	60	57	54	51	48	45	42	39	36	33	30
315	318	61	58	55	52	49	46	43	40	37	34	31
318	321	62	59	56	52	49	46	43	40	37	34	31
321	324	62	59	56	53	50	47	44	41	38	35	32
324	327	63	60	57	54	51	48	45	42	39	36	33
327	330	64	61	58	55	52	49	46	43	40	37	34
330	333	65	62	59	56	53	50	47	44	41	38	35
333	336	66	63	60	57	54	51	48	45	42	39	36
336	339	67	64	61	58	55	52	48	45	42	39	36
339	341	67	64	61	58	55	52	49	46	43	40	37
341	343	68	65	62	59	56	53	50	47	44	41	38
343	345	68	65	62	59	56	53	50	47	44	41	38
345	347	69	66	63	60	57	54	51	48	45	42	39
347	349	70	67	63	60	57	54	51	48	45	42	39
349	351	70	67	64	61	58	55	52	49	46	43	40
351	353	71	68	65	62	59	56	53	50	47	44	40
353	355	71	68	65	62	59	56	53	50	47	44	41
355	357	72	69	66	63	60	57	54	51	48	45	42
357	359	72	69	66	63	60	57	54	51	48	45	42
359	361	73	70	67	64	61	58	55	52	49	46	43
361	363	73	70	67	64	61	58	55	52	49	46	43
363	365	74	71	68	65	62	59	56	53	50	47	44
365	367	75	72	69	66	62	59	56	53	50	47	44
367	369	75	72	69	66	63	60	57	54	51	48	45
369	371	76	73	70	67	64	61	58	55	52	49	46
371	373	76	73	70	67	64	61	58	55	52	49	46
373	375	77	74	71	68	65	62	59	56	53	50	47
375	377	77	74	71	68	65	62	59	56	53	50	47
377	379	78	75	72	69	66	63	60	57	54	51	48
379	381	78	75	72	69	66	63	60	57	54	51	48
381	383	79	76	73	70	67	64	61	58	55	52	49
383	385	80	77	74	71	68	65	62	58	55	52	49
385	387	80	77	74	71	68	65	62	59	56	53	50
387	389	81	78	75	72	69	66	63	60	57	54	51
389	391	81	78	75	72	69	66	63	60	57	54	51
391	393	82	79	76	73	70	67	64	61	58	55	52
393	395	83	79	76	73	70	67	64	61	58	55	52
395	397	83	80	77	74	71	68	65	62	59	56	53
397	399	84	81	77	74	71	68	65	62	59	56	53

\$399 and over

Use Table 8(b) for a **MARRIED** person on page 21. Also see the instructions on page 17.

# Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 2000)

## Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$133 . . .	20.40% of wages	\$0	\$66 . . .	20.40% of wages
\$133	\$244 . . .	\$27	\$66	\$122 . . .	\$13
\$244	. . . . .	\$27 less 9.588% of wages in excess of \$244	\$122	. . . . .	\$13 less 9.588% of wages in excess of \$122

## Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$266 . . .	20.40% of wages	\$0	\$133 . . .	20.40% of wages
\$266	\$488 . . .	\$54	\$133	\$244 . . .	\$27
\$488	. . . . .	\$54 less 9.588% of wages in excess of \$488	\$244	. . . . .	\$27 less 9.588% of wages in excess of \$244

## Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$288 . . .	20.40% of wages	\$0	\$144 . . .	20.40% of wages
\$288	\$528 . . .	\$59	\$144	\$264 . . .	\$29
\$528	. . . . .	\$59 less 9.588% of wages in excess of \$528	\$264	. . . . .	\$29 less 9.588% of wages in excess of \$264

## Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$576 . . .	20.40% of wages	\$0	\$288 . . .	20.40% of wages
\$576	\$1,057 . . .	\$118	\$288	\$528 . . .	\$59
\$1,057	. . . . .	\$118 less 9.588% of wages in excess of \$1,057	\$528	. . . . .	\$59 less 9.588% of wages in excess of \$528

# Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 2000)

## Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$1,730 . . .	20.40% of wages	\$0	\$865 . . .	20.40% of wages
\$1,730	\$3,172 . . .	\$353	\$865	\$1,586 . . .	\$176
\$3,172	. . . . .	\$353 less 9.588% of wages in excess of \$3,172	\$1,586	. . . . .	\$176 less 9.588% of wages in excess of \$1,586

## Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$3,460 . . .	20.40% of wages	\$0	\$1,730 . . .	20.40% of wages
\$3,460	\$6,345 . . .	\$706	\$1,730	\$3,172 . . .	\$353
\$6,345	. . . . .	\$706 less 9.588% of wages in excess of \$6,345	\$3,172	. . . . .	\$353 less 9.588% of wages in excess of \$3,172

## Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$6,920 . . .	20.40% of wages	\$0	\$3,460 . . .	20.40% of wages
\$6,920	\$12,690 . . .	\$1,412	\$3,460	\$6,345 . . .	\$706
\$12,690	. . . . .	\$1,412 less 9.588% of wages in excess of \$12,690	\$6,345	. . . . .	\$706 less 9.588% of wages in excess of \$6,345

## Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$26 . . . . .	20.40% of wages	\$0	\$13 . . . . .	20.40% of wages
\$26	\$48 . . . . .	\$5	\$13	\$24 . . . . .	\$3
\$48	. . . . .	\$5 less 9.588% of wages in excess of \$48	\$24	. . . . .	\$3 less 9.588% of wages in excess of \$24

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2000)**

**WEEKLY Payroll Period**

**SINGLE or MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$270	\$280	\$24	\$420	\$430	\$9
5	10	1	80	85	16	280	290	23	430	440	8
10	15	2	85	90	17	290	300	22	440	450	7
15	20	3	90	95	18	300	310	21	450	460	6
20	25	4	95	100	19	310	320	20	460	470	5
25	30	5	100	105	20	320	330	19	470	480	5
30	35	6	105	110	21	330	340	18	480	490	4
35	40	7	110	115	22	340	350	17	490	500	3
40	45	8	115	120	23	350	360	16	500	510	2
45	50	9	120	125	24	360	370	15	510	520	1
50	55	10	125	130	26	370	380	14	520	- - -	0
55	60	11	130	240	27	380	390	13			
60	65	12	240	250	27	390	400	12			
65	70	13	250	260	26	400	410	11			
70	75	14	260	270	25	410	420	10			

**MARRIED With Both Spouses Filing Certificate**

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$120	\$130	\$13	\$190	\$200	\$6
5	10	1	40	45	8	130	140	12	200	210	5
10	15	2	45	50	9	140	150	11	210	220	4
15	20	3	50	55	10	150	160	10	220	230	3
20	25	4	55	60	11	160	170	9	230	240	2
25	30	5	60	65	12	170	180	8	240	250	1
30	35	6	65	120	13	180	190	7	250	- - -	0

**BIWEEKLY Payroll Period**

**SINGLE or MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$505	\$515	\$52	\$785	\$795	\$25
5	10	1	145	150	30	515	525	51	795	805	24
10	15	2	150	155	31	525	535	50	805	815	23
15	20	3	155	160	32	535	545	49	815	825	22
20	25	4	160	165	33	545	555	48	825	835	21
25	30	5	165	170	34	555	565	47	835	845	20
30	35	6	170	175	35	565	575	46	845	855	19
35	40	7	175	180	36	575	585	45	855	865	18
40	45	8	180	185	37	585	595	44	865	875	17
45	50	9	185	190	38	595	605	43	875	885	16
50	55	10	190	195	39	605	615	42	885	895	15
55	60	11	195	200	40	615	625	41	895	905	14
60	65	12	200	205	41	625	635	40	905	915	13
65	70	13	205	210	42	635	645	39	915	925	12
70	75	14	210	215	43	645	655	38	925	935	11
75	80	15	215	220	44	655	665	37	935	945	10
80	85	16	220	225	45	665	675	36	945	955	10
85	90	17	225	230	46	675	685	35	955	965	9
90	95	18	230	235	47	685	695	34	965	975	8
95	100	19	235	240	48	695	705	34	975	985	7
100	105	20	240	245	49	705	715	33	985	995	6
105	110	21	245	250	50	715	725	32	995	1,005	5
110	115	22	250	255	51	725	735	31	1,005	1,015	4
115	120	23	255	260	52	735	745	30	1,015	1,025	3
120	125	24	260	265	53	745	755	29	1,025	1,035	2
125	130	26	265	485	54	755	765	28	1,035	1,045	1
130	135	27	485	495	54	765	775	27	1,045	- - -	0
135	140	28	495	505	53	775	785	26			

## BIWEEKLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$250	\$260	\$26	\$390	\$400	\$12
5	10	1	75	80	15	260	270	25	400	410	11
10	15	2	80	85	16	270	280	24	410	420	10
15	20	3	85	90	17	280	290	23	420	430	9
20	25	4	90	95	18	290	300	22	430	440	8
25	30	5	95	100	19	300	310	21	440	450	7
30	35	6	100	105	20	310	320	20	450	460	6
35	40	7	105	110	21	320	330	19	460	470	5
40	45	8	110	115	22	330	340	18	470	480	5
45	50	9	115	120	23	340	350	17	480	490	4
50	55	10	120	125	24	350	360	16	490	500	3
55	60	11	125	130	26	360	370	15	500	510	2
60	65	12	130	240	27	370	380	14	510	520	1
65	70	13	240	250	27	380	390	13	520	---	0

## SEMIMONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$150	\$155	\$31	\$545	\$555	\$56	\$845	\$855	\$28
5	10	1	155	160	32	555	565	55	855	865	27
10	15	2	160	165	33	565	575	54	865	875	26
15	20	3	165	170	34	575	585	53	875	885	25
20	25	4	170	175	35	585	595	52	885	895	24
25	30	5	175	180	36	595	605	52	895	905	23
30	35	6	180	185	37	605	615	51	905	915	22
35	40	7	185	190	38	615	625	50	915	925	21
40	45	8	190	195	39	625	635	49	925	935	20
45	50	9	195	200	40	635	645	48	935	945	19
50	55	10	200	205	41	645	655	47	945	955	18
55	60	11	205	210	42	655	665	46	955	965	17
60	65	12	210	215	43	665	675	45	965	975	16
65	70	13	215	220	44	675	685	44	975	985	15
70	75	14	220	225	45	685	695	43	985	995	14
75	80	15	225	230	46	695	705	42	995	1,005	13
80	85	16	230	235	47	705	715	41	1,005	1,015	12
85	90	17	235	240	48	715	725	40	1,015	1,025	11
90	95	18	240	245	49	725	735	39	1,025	1,035	10
95	100	19	245	250	50	735	745	38	1,035	1,045	9
100	105	20	250	255	51	745	755	37	1,045	1,055	8
105	110	21	255	260	52	755	765	36	1,055	1,065	7
110	115	22	260	265	53	765	775	35	1,065	1,075	6
115	120	23	265	270	54	775	785	34	1,075	1,085	6
120	125	24	270	275	55	785	795	33	1,085	1,095	5
125	130	26	275	280	56	795	805	32	1,095	1,105	4
130	135	27	280	285	57	805	815	31	1,105	1,115	3
135	140	28	285	525	58	815	825	30	1,115	1,125	2
140	145	29	525	535	58	825	835	29	1,125	1,135	1
145	150	30	535	545	57	835	845	29	1,135	---	0

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$45	\$50	\$9	\$90	\$95	\$18	\$135	\$140	\$28
5	10	1	50	55	10	95	100	19	140	260	29
10	15	2	55	60	11	100	105	20	260	270	29
15	20	3	60	65	12	105	110	21	270	280	28
20	25	4	65	70	13	110	115	22	280	290	27
25	30	5	70	75	14	115	120	23	290	300	26
30	35	6	75	80	15	120	125	24	300	310	25
35	40	7	80	85	16	125	130	26	310	320	24
40	45	8	85	90	17	130	135	27	320	330	23

For additional EIC Bracket Tables, See Circular E.

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_____		Instructions for Forms W-2 and W-3	_____	1099-DIV	Dividends and Distributions**
_____	W-3	Transmittal of Wage and Tax Statements	_____	1099-G	Certain Government and Qualified State Tuition Program Payments**
_____	W-2c	Corrected Wage and Tax Statement*	_____	1099-INT	Interest Income**
_____	W-3c	Transmittal of Corrected Income and Tax Statements	_____	1099-LTC	Long-Term Care and Accelerated Death Benefits**
_____		Instructions for Forms W-2c and W-3c	_____	1099-MISC	Miscellaneous Income**
_____	W-4	Employee's Withholding Allowance Certificate	_____	1099-MSA	Distributions From an MSA or Medicare+Choice MSA**
_____	W-4P	Withholding Certificate for Pension or Annuity Payments	_____	1099-OID	Original Issue Discount**
_____	W-4S	Request for Federal Income Tax Withholding From Sick Pay	_____	1099-PATR	Taxable Distributions Received From Cooperatives**
_____	W-5	Earned Income Credit Advance Payment Certificate	_____	1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*
_____	1096	Annual Summary and Transmittal of U.S. Information Returns	_____	1099-S	Proceeds From Real Estate Transactions**
_____	1098	Mortgage Interest Statement**	_____	5498	IRA Contribution Information**
_____	1098-E	Student Loan Interest Statement	_____	5498-MSA	MSA or Medicare+Choice MSA Information**
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\* two per sheet  
 \*\*three per sheet

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\_\_\_\_\_ Attention

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