

PO Box 9047 Stop 837  
Andover MA 01810-0947

In reply refer to: 0866000000  
Apr. 04, 2008 LTR 2801C W3  
[REDACTED] 000000 00 000  
00031768  
BODC: NOBOD

RONALD [REDACTED]  
[REDACTED]

FARMINGTN HLS MI [REDACTED]

Social Security Number: [REDACTED]  
Employer: [REDACTED]  
Employer Identification Number: [REDACTED]

Dear RONALD [REDACTED]

**WHY ARE WE WRITING TO YOU?**

Generally, the amount your employer withholds for federal income tax must be based on your Form W-4, Employee's Withholding Allowance Certificate. However, whether you are entitled to claim a complete exemption from withholding or a certain number of withholding allowances is subject to review by the IRS.

We have determined that you are not entitled to claim a complete exemption from withholding or more than a specified number of withholding allowances.

**WHAT INSTRUCTIONS DID WE GIVE YOUR EMPLOYER(S)?**

We instructed your employer above and any additional employers named on the last page of this letter to disregard the marital status and/or withholding allowances (or claim to complete exemption from withholding) shown on your Form W-4 and withhold income tax from your wages based on the following status and allowances:

Marital Status: single  
Withholding Allowances: 00

In addition, we have instructed your employer(s) not to honor your current Form W-4 or a new Form W-4 from you, unless the status and/or allowances you claim result in MORE income tax withholding than at the status and allowances shown above.

**WHAT DOES THIS CHANGE MEAN?**

This change in your marital status and/or withholding allowances will mean an increase in the amount of tax withheld from your wages.

**WHAT CAN YOU DO IF YOU DISAGREE?**

- If you disagree with our determination please call us at the number shown below to explain why you are entitled to a

RONALD [REDACTED]

FARMINGTN HLS MI [REDACTED]

marital status and/or number of withholding allowances (or complete exemption from withholding) different from that shown above. Please have the following information available to discuss. (If you file jointly you must have the same information available for your spouse)

1. Form W4 and worksheet.
  2. Most current pay stub. (If you have more than one job, the most current pay stubs for all of your jobs.)
  3. Number of allowances you (and your spouse) are currently claiming on your Form(s) W-4.
  4. The number of allowances you (and your spouse) are entitled to claim.
  5. The Social Security Number and/or dates of birth for any children claimed on your return and a copy of your most recent Schedule A deductions (if any).
- If you prefer you may write to us at the address shown below. Please send a written statement to support your claim explaining why you are entitled to a marital status and/or number of withholding allowances (or complete exemption from withholding) different from that shown above.
  - In either case if we do not hear from you within 30 days from the date of this letter, your employer(s) has been instructed to withhold at the status and allowances shown above. If you later believe that you are entitled to claim a different marital status and/or more withholding allowances (or complete exemption from withholding) than we determined, you can complete a new Form W-4 and a written statement to support the claims made on the Form W-4. You must submit the Form W-4 and the written statement to us at the address shown below.

**CAN YOUR EMPLOYER(S) CHANGE YOUR MARITAL STATUS AND/OR INCREASE YOUR WITHHOLDING ALLOWANCES?**

Your employer(s) must disregard any new Form W-4 that you file which results in less income tax withholding until written notification is received from us. If the information you give us justifies a change to the status and/or allowances shown above, we will instruct your employer(s) to adjust your income tax withholding accordingly. However, if you give your employer(s) a new Form W-4 that will result in MORE income tax withholding than at the status and allowances shown above, your employer(s) must honor it.

**CAN YOU BE ASSESSED A PENALTY?**

If there is no reasonable basis to justify the marital status and/or withholding allowances you claimed (or claim to complete exemption

RONALD [REDACTED]

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from withholding) on your Form W-4, you may be subject to a \$500 civil penalty under IRC 6682 for making a false statement about your withholding.

WHAT IF YOU HAVE MORE QUESTIONS?

If you have any questions, you may call the Withholding Compliance Unit, weekdays between the hours of 8:00 a.m. and 8:00 p.m. at 1-866-791-0289 .

If you prefer, you may write to us at the address shown below:

Internal Revenue Service  
Compliance Services  
Withholding Compliance Program  
P.O. Box 9047, Stop 837  
Andover, MA 01810-0947

You may also send us the information by fax instead of mail. Our fax number is 978-474-1326. Please include a cover sheet giving the following information:

- Date:
- Name:
- Phone number:
- Social Security Number:
- Number of faxed pages:

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,

*Maureen A. Judge*

Maureen A. Judge  
Operations Manager, Collection

Enclosures:  
Form W-4  
Envelope

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