

**Exemption From Withholding
(of Federal Income Tax)**

For use by employees who incurred no tax liability
for 2003 and anticipate no tax liability for 2004

2004

Type or print Full Name		Social security number (if applicable) : : :
Home address or descriptive location of settlement		
City, State (do not abbreviate)		If applicable, U.S. postal ZIP code (optional)
Employee. —File this certificate with your employer. Otherwise, your employer must withhold Federal income tax from your wages.	Employee's certification. —Without prejudice, I certify that I incurred no liability for Federal income tax for 2003 and that I anticipate that I will incur no liability for Federal income tax for 2004.	
Employer. —Keep this certificate with your records. This certificate may be used instead of Form W-4 by those employees qualified to claim the exemption.	----- (Signature) ----- (Date)	

Instructions

Who May Claim Exemption from Withholding of Income Tax.—You may be entitled to claim exemption from withholding of Federal income tax if you incurred no liability for income tax for 2003 and you anticipate that you will incur no liability for income tax for 2004. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for in-come tax withheld. If you claim this exemption, your employer will not withhold Federal income tax from your wages. However, this certificate does not affect liability for the social security tax imposed by the Federal Insurance Contributions Act.

When to Claim Exemption.—File this certificate with your employer as soon as you determine you are entitled to claim the exemption. You must file a certificate each year if you wish to continue to claim the exemption.

Multiple Employers.—If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not cause you to incur any liability for Federal income tax for 2004 and you incurred no liability for Federal income tax for 2003.

When You Must Revoke this Exemption.—You must revoke this exemption certificate: (1) within 10 days from the day you anticipate you will incur Federal income tax liability for 2004 or (2) on or before December 1, 2004, if you anticipate you will incur Federal income tax liability for 2005.

If you want to discontinue or are required to revoke this exemption, you must file a new Employee's Withholding Allowance Certificate (Form W-4) with your employer.

Expiration Date of Exemption.—This certificate will expire on April 30, 2005.

Liability for Estimated Tax.—If your employer does not withhold income tax from your wages and you incur Federal income tax liability, you may be required to pay estimated tax and be subject to the penalty if it is not paid.

Federal Statutory Law.—This form fulfills the requirements of 26 § USC 3402(n). To claim exemption from withholding of income tax, Form W-4E is the correct form to use for that purpose and not IRS Form W-4.

This form is legal and its use is appropriate for any tax exempt employee of a corporation that itself is subject to withholding laws of 26 USC § 3401-3406.