

Form

**W-4E**

Department of the Treasury  
Internal Revenue Service

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

For use by employees who incurred no tax liability  
for 1976 and anticipate no tax liability for 1977

**1977**

Type or print full name

Social security number

Home address (Number and street)

City, State, and ZIP code

**Employee.**—File this certificate with your employer.  
Otherwise, your employer must withhold Federal in-  
come tax from your wages.

**Employee's certification.**—Under penalties of perjury, I certify that I  
incurred no liability for Federal income tax for 1976 and that I anticipate  
that I will incur no liability for Federal income tax for 1977.

**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)

Form

**W-4E**

Department of the Treasury  
Internal Revenue Service

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

For use by employees who incurred no tax liability  
for 1976 and anticipate no tax liability for 1977

**1977**

Type or print full name

Social security number

Home address (Number and street)

City, State, and ZIP code

**Employee.**—File this certificate with your employer.  
Otherwise, your employer must withhold Federal in-  
come tax from your wages.

**Employee's certification.**—Under penalties of perjury, I certify that I  
incurred no liability for Federal income tax for 1976 and that I anticipate  
that I will incur no liability for Federal income tax for 1977.

**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)

Form

**W-4E**

Department of the Treasury  
Internal Revenue Service

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

For use by employees who incurred no tax liability  
for 1976 and anticipate no tax liability for 1977

**1977**

Type or print full name

Social security number

Home address (Number and street)

City, State, and ZIP code

**Employee.**—File this certificate with your employer.  
Otherwise, your employer must withhold Federal in-  
come tax from your wages.

**Employee's certification.**—Under penalties of perjury, I certify that I  
incurred no liability for Federal income tax for 1976 and that I anticipate  
that I will incur no liability for Federal income tax for 1977.

**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 1976 and you anticipate that you will incur no liability for income tax for 1977. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income 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 1977 and you incurred no liability for Federal income tax for 1976.

**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 1977 or (2) on or before December 1, 1977, if you anticipate you will incur Federal income tax liability for 1978.

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, 1978.

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

## 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 1976 and you anticipate that you will incur no liability for income tax for 1977. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income 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 1977 and you incurred no liability for Federal income tax for 1976.

**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 1977 or (2) on or before December 1, 1977, if you anticipate you will incur Federal income tax liability for 1978.

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, 1978.

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

## 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 1976 and you anticipate that you will incur no liability for income tax for 1977. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income 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 1977 and you incurred no liability for Federal income tax for 1976.

**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 1977 or (2) on or before December 1, 1977, if you anticipate you will incur Federal income tax liability for 1978.

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, 1978.

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

DOWNLOADED FROM:

***Family Guardian Website***

<http://famguardian.org/>

Download our free book:

[\*The Great IRS Hoax: Why We Don't Owe Income Tax\*](#)