

ADVANCED FINANCIAL SERVICES, LLC
Easy 1...2...3... Setup Package
Filing Instructions

Welcome to the Advanced Financial Services family;

“In business for yourself it's a given that you wear many different hats. While it's an absolutely imperative function of business that you have accurate financial information and your payroll is performed correctly, I didn't go into business to be the "best" bookkeeper I could be. Giving the hats of those functions to folks that specialize in that area of business was one of the smartest moves we ever made. It freed us up to do what we intended to do all along, run the best business possible by focusing on getting and keeping clients. Advanced Financial Services has been an integral part of our success. Do what you were born to do, let AFS do the stuff that has to be done!”

R. Reynolds,
Owner, Mane Place - Fairbanks, Alaska
Client since 1997

Congratulations, you have just successfully downloaded the Easy 1...2...3...Setup package. This package includes the following forms:

- Filing Instructions
- Easy 1...2...3... Cover Sheet
- Easy Start Payroll Submittal Form
- Payroll Preparation & Tax Filing Agreement
- IRS Form 8655 – Reporting Agent Authorization
- Employee Direct Deposit Authorization Agreement
- Form W-4 – Employee’s Withholding Allowance Certificate

These filing instructions will help you complete the setup package, however, if you have any questions, please call us at 1.866.456.1995 or email us at info@onepricepayroll.com and we will be happy to help you. Please fax the completed form to us at 1.866.844.6658.

Within 1 business day of receiving your setup package your personal payroll specialist will contact you to verify your information, answer any questions and finalize the initial set up process. In most cases your first payroll can be processed the same day.

Important If you are not sure how to answer a question when completing a form, just leave it blank. When your payroll specialist contacts you they will address any open issues.

Easy 1...2...3... Cover Page

Use this transmittal cover page when faxing or sending signed forms to Advanced Financial Services. It includes a quick checklist to ensure you provide the information we need to begin processing your payroll. Please note that some items listed on the checklist may not be applicable to your company.

Easy Start Payroll Submittal Form

Company Information: Please provide the Legal Name of your business as listed by the Internal Revenue Service. DBA stands for Doing Business As.

Payroll Submission: Please provide the day and date of the first payroll Advanced Financial Services will be processing

- Period End Date – This is the day of the week in which your pay period ends.
- Submittal Date – This is the day of the week you will submit your payroll information to Advanced Financial Services.
- Delivery Date – This is the day of the week you want your complete payroll delivered to you.
- Check Date – This is the day of the week you want your paychecks dated.

Example: *You are running a weekly payroll. Your Period End Date is Friday, May 25th. Your Process Date is Monday, May 28th. You request a delivery date of Thursday, May 31st with your Check Date as Friday, June 1st.*

Payroll Frequency: Bi-Weekly is every other week, Semi-Monthly is twice a month.

Tax Information: Advanced Financial Services needs your company's Federal and State Identification numbers to process your payroll taxes. You must have a tax id number for each state in which you have employees.

Tax Deposit Frequency: Depending on the annual size of your payroll the IRS has certain deposit requirements. If your payroll taxes equal less than \$2,500.00 in a quarter, your payroll taxes can be paid quarterly. If they go over \$2,500.00 a quarter but less than \$50,000.00 a year, they must be deposited monthly.

If your taxes are more than \$50,000.00 per year you are required to deposit your payroll taxes within three business days of processing your payroll.

Delivery Options: Email and Fax and our online Payroll Portal are available to employer's who take advantage of the Direct Deposit option and those that print their own checks. Pick up is available to clients in Xenia, Ohio. FedEx is available to all clients with the client paying the FedEx charge.

Worker's Compensation Codes/Rate: We can track your worker's compensation expenses if you provide your codes, rates and experience modification rate. This is particularly useful for businesses in the construction industry where the rates are so high.

Required Forms

- **Payroll Preparation & Tax Filing Agreement:** This form allows Advanced Financial Services to process your payroll, initiate Federal and/or State and/or Local tax payments. It also spells out what a client can do to void Advanced Financial Services 100% tax filing guarantee.
- **IRS Form 8655 – Reporting Agent Authorization:** This form allows Advanced Financial Services to act as your reporting agents, sign and file your federal quarterlies and make tax deposits on your behalf.

Thank you for selecting Advanced Financial Services as your online payroll service provider. We appreciate the opportunity to work with you. If you have any questions, concerns, comments or suggestions, we would love you hear from you. Feel free to call us at 1.866.456.1995 or email us at info@onepricepayroll.com.

New Account Set Up
Easy 1..2..3.. Cover Page
VIA FACSIMILE 1.866.844.6658
Number of Pages _____ (including cover sheet)

From:	
Company Name:	
Phone Number:	
Email Address:	

Be sure to include the following forms in order for Advanced Financial Services to complete the registration process:

1. _____ Complete Initial Submission Packet
 _____ Easy Start Payroll Submittal Form
 _____ Form 8655 – Reporting Agent Authorization Form
 _____ Payroll Preparation & Tax Filing Agreement

2. _____ Provide Employee Set-Up Information
 _____ W-4's on all current employees
 _____ Hourly Rate or Salary
 _____ Direct Deposit Information (if applicable)

3. _____ Provide Historical Transaction (only needed if starting services after January 1st)
 _____ YTD Totals on all employees
 _____ Quarterly reports for current year
 _____ W-2 Mailing addresses for all terminated employees that worked during the current calendar year.

Once you have completed your documents, please send them to us via fax (1.866.844.6658) or email them to us at info@onepricepayroll.com.

If you have any questions concerning the set up process, feel free to contact us at 1.866.456.1995.

Easy Start Payroll Submittal Form

Company Information

Legal Name: _____

DBA: _____

Mailing Address: _____

City _____ State _____ Zip Code _____

Payroll Contact _____ E-Mail _____

Phone Number _____ Fax Number _____

Billing Contact _____ E-Mail _____

Phone Number _____ Fax Number _____

Payroll Submission

(day of the week or date)

Day Date

Period End Date _____

Submittal Date _____

Delivery Date _____

Check Date _____

Delivery Options

_____ Delivery (Xenia Ohio Only)

_____ Email

_____ Payroll Portal

_____ Fax

_____ FedEx (shipping charges extra)

Payroll Frequency:

(circle one)

Weekly Bi-Weekly Semi-Monthly Monthly

Submission Method

(circle one)

Fax Email Payroll Portal Quick Form

Tax Information

Federal EIN _____

State EIN _____

Tax Deposit Frequency

(circle one)

Each Payroll Monthly Quarterly

State Unemployment ID # _____

State Unemployment Rate _____

Worker's Compensation Codes/Rates

(optional)

Rate Code & Name

Experience Modification Rate _____

Notes/Comments/Special Requests

Payroll Preparation & Tax Filing Agreement

Client Name: (as printed on checks) _____

Address _____

Bank Name: _____ Bank Telephone Number _____

Nine Digit Routing Number _____ Bank Account Number _____

EFTPS Login _____ Pin # _____ Password: _____

Leave EFTPS information blank if you are not signed up with the EFTPS Program

Services:

Payroll Service: Advanced Financial Services will prepare payroll for Client based on information provided by client on the Easy Start Payroll Submission Form. Advanced Financial Services will maintain a complete record of all transaction processed and will make all records available at the request of the Client. All changes made, i.e., pay rates, worker's comp codes, etc., will be made in writing so that we have continuous and accurate record.

Tax Service: Advanced Financial Services will generate payroll tax information form input data as supplied by the Client and will prepare, deposit and file payroll tax deposits and returns as required by Federal, State, and Local taxing authorities. Advanced Financial Services will maintain a record of the payments, and determine and reconcile the Client's payroll tax account position based on quarterly returns prepared and filed with the aforementioned taxing authorities.

If there are any incidents of NSF (Non Sufficient Funds) in the clients Bank Account, or if Client fails to advise of changes in pertinent information, i.e., bank account #, etc., Advanced Financial Services will not warrant that any deposit to and Federal and/or State and/or Local taxing authority will be made in a timely manner. Any and all penalties and/or interest assessed by said taxing authority arising from said NSF shall remain the sole responsibility of the Client. Client guarantees and warrants that the Account identified hereon, and any account identified in the future, as the Client Authorized Electronic Debit Account is a Business Banking Account, not a Personal Banking Account.

Advanced Financial Services is authorized to act on Client's behalf starting on _____.

Client hereby agrees to terms described above.

Authorized Signature as shown on bank records: _____

Print Name and Title: _____ Date: _____

Reporting Agent Authorization

Taxpayer

1a Name of taxpayer (as distinguished from trade name)		2 Employer identification number (EIN)
1b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.) City or town, state, and ZIP code		5 Other identification number
6 Contact person	7 Daytime telephone number ()	8 Fax number ()

Reporting Agent

9 Name (enter company name or name of business)		10 Employer identification number (EIN)
11 Address (number, street, and room or suite no.) City or town, state, and ZIP code		
12 Contact person	13 Daytime telephone number ()	14 Fax number ()

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	945 _____	1042 _____	CT-1 _____

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____	1041 _____
1042 _____	1120 _____	CT-1 _____	990-C _____	990-PF _____	990-T _____	

Disclosure of Information to Reporting Agents

17a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16

b Check here if the reporting agent also wants to receive copies of notices from the IRS

Form W-2 series or Form 1099 series Disclosure Authorization

18a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning _____.

b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning _____.

State or Local Authorization

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

Sign Here | I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

▶ _____	▶ _____	▶ _____
Signature of taxpayer	Title	Date

Direct Deposit Authorization Agreement

Authorization Agreement

I hereby authorize _____ to initiate automatic deposits to my account at the financial institution named below. I also authorize them to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold my employer responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until I send written notice of cancellation, either from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

Account Information

Name of Financial Institution: _____

Routing Number: _____

Account Number: _____

Checking

Savings

Signature

Authorized Signature (Primary): _____ Date: _____

Authorized Signature (Joint): _____ Date: _____

Please attach a voided check or deposit slip and return this form to the Payroll Department.

Form W-4 (2010)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____		
B	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">}</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. </td> </tr> </table>	}	<ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
}	<ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 			
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____		
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____		
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____		
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit	F _____		
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children. 	G _____		
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____		
	For accuracy, complete all worksheets that apply. <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">}</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. </td> </tr> </table>	}	<ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 	
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----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; margin: 0;">2010</div>
1 Type or print your first name and middle initial.	Last name	2 Your social security number
Home address (number and street or rural route)	3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code	4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 \$	
7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1** Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions **1** \$ _____
- 2** Enter:

{	\$11,400 if married filing jointly or qualifying widow(er)	}	2	\$		
	\$8,400 if head of household						
	\$5,700 if single or married filing separately						
- 3** **Subtract** line 2 from line 1. If zero or less, enter “-0-” **3** \$ _____
- 4** Enter an estimate of your 2010 adjustments to income and any additional standard deduction. (Pub. 919) **4** \$ _____
- 5** **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 6* in Pub. 919.) **5** \$ _____
- 6** Enter an estimate of your 2010 nonwage income (such as dividends or interest) **6** \$ _____
- 7** **Subtract** line 6 from line 5. If zero or less, enter “-0-” **7** \$ _____
- 8** **Divide** the amount on line 7 by \$3,650 and enter the result here. Drop any fraction **8** _____
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____
- 10** **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____
- 2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3.” **2** _____
- 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

Note. If line 1 is **less than** line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4** Enter the number from line 2 of this worksheet **4** _____
- 5** Enter the number from line 1 of this worksheet **5** _____
- 6** **Subtract** line 5 from line 4 **6** _____
- 7** Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
- 8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9** Divide line 8 by the number of pay periods remaining in 2010. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2009. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$7,000 -	0	\$0 - \$6,000 -	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
7,001 - 10,000 -	1	6,001 - 12,000 -	1	65,001 - 120,000	910	35,001 - 90,000	910
10,001 - 16,000 -	2	12,001 - 19,000 -	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
16,001 - 22,000 -	3	19,001 - 26,000 -	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 27,000 -	4	26,001 - 35,000 -	4	330,001 and over	1,280	370,001 and over	1,280
27,001 - 35,000 -	5	35,001 - 50,000 -	5				
35,001 - 44,000 -	6	50,001 - 65,000 -	6				
44,001 - 50,000 -	7	65,001 - 80,000 -	7				
50,001 - 55,000 -	8	80,001 - 90,000 -	8				
55,001 - 65,000 -	9	90,001 -120,000 -	9				
65,001 - 72,000 -	10	120,001 and over	10				
72,001 - 85,000 -	11						
85,001 -105,000 -	12						
105,001 -115,000 -	13						
115,001 -130,000 -	14						
130,001 - and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.