

# Notice

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## To All Workers, Employees and Employers Regarding the Voluntary Nature of I.R.S Form W-4

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Internal Revenue Code, Title 26, Chapter I, Part 31, Section 3402(p)-1 (26CFR31.3402(p)-1) provides that the I.R.S. Form W-4 is a voluntary withholding agreement between an employer and an employee. There is no law requiring a worker or employee to complete the I.R.S Form W-4.

Sec. 31.3402(p)-1 Voluntary withholding agreements.

(a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See Sec. 31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

(b) Form and duration of agreement. (1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.

(ii) In the case of an employee who desires to enter into an agreement under section 3402(p) with his employer, if the employee performs services (in addition to those to be the subject of the agreement) the remuneration for which is subject to mandatory income tax withholding by such employer, or if the employee wishes to specify that the agreement terminate on a specific date, the employee shall furnish the employer with a request for withholding which shall be signed by the employee, and shall contain-

(a) The name, address, and social security number of the employee making the request,

(b) The name and address of the employer,

(c) A statement that the employee desires withholding of Federal income tax, and applicable, of qualified State individual income tax (see paragraph (d)(3)(i) of Sec. 301.6361-1 of this chapter (Regulations on Procedures and Administration)), and

(d) If the employee desires that the agreement terminate on a specific date, the date of termination of the agreement.

If accepted by the employer as provided in subdivision (iii) of this subparagraph, the request shall be attached to, and constitute part of, the employee's Form W-4. An employee who furnishes his employer a request for withholding under this subdivision shall also furnish such employer with Form W-4 if such employee does not already have a Form W-4 in effect with such employer.

(iii) No request for withholding under section 3402(p) shall be effective as an agreement between an employer and an employee until the employer accepts the request by commencing to withhold from the amounts with respect to which the request was made.

(2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon. However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other. Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based shall be attached to, and constitute a part of, such new Form W-4.

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This notice must be posted in a conspicuous place where it can be read by all employees and workers.

# Notice

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## To All Workers and Employees Regarding the Possession and Use of Social Security Numbers

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**There is no law requiring a person to have, obtain or use a Social Security Number to live or work in the United States. Social Security is a voluntary system and there is no legal requirement that an individual obtain or use a Social Security Number.**

The Social Security Act requires the Social Security Administration to establish and maintain records of wages and self-employment income for each individual whose work is covered under the program; a Social Security Number is needed for that purpose. No social security benefits will be paid to you unless you obtain and use a Social Security Number.

The Internal Revenue Service (IRS) imposes no penalty on an employer if the failure to show a Social Security Number (SSN) or Taxpayer Identification Number (TIN) for an employee was due to reasonable cause and not to wilful neglect. *See 26 USC §6109(a)(3), §6721(a)(2)(B), §6721(c)(1)(B), and §6724(a).* The IRS requires an employer request (*IRC §6109(a)(3)*) the employee to provide the employer with either an SSN or TIN. However, the employee may refuse to provide an SSN or TIN. An employer is prohibited by Title VII of the Civil Rights Act from dismissing any employee for refusing to provide an SSN or TIN because of their religious belief or creed.

**Section 7 of Public Law 93-579 provides that:**

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

If you do not wish your employer to use your Social Security Number, you should tell them in writing, that you elect to withdraw the use of your Social Security Number and request your employer to enter the phrase "**Employee Refused to Provide**" in the space provided for a Social Security Number if and when your employer reports your wages and taxes.

**18 USC Sec. 242 and 42 USC Sec. 1983 provides that:**

"Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both;" 42 USC Sec. 1983 further provides that a violator "shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress."

**42 USC Sec. 408 provides that:**

"Whoever ... (8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both."

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# Notice

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## Regarding Use and Application of I.N.S. Form I-9 *Employment Eligibility Verification*

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8CFR274a.2 Verification of employment eligibility.

(a) General. This section states the requirements and procedures persons or entities must comply with when hiring, or when recruiting or referring for a fee, or when continuing to employ individuals in the United States. For purposes of complying with section 274A(b) of the Act and this section, all references to recruiters and referrers for a fee are limited to a person or entity who is either an agricultural association, agricultural employer, or farm labor contractor (as defined in section 3 of the Migrant and Seasonal Agricultural Worker Protection Act, 29 U.S.C. 1802). The Form I-9, Employment Eligibility Verification Form, has been designated by the Service as the form to be used in complying with the requirements of this section.

**Section 7 of Public Law 93-579 provides that:**

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

**18 USC Sec. 242 and 42 USC Sec. 1983 provides that:**

"Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both;" 42 USC Sec. 1983 further provides that a violator "shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress."

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# Notice

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## Regarding Use and Application of I.R.S. Form W-9 *Request for Taxpayer Identification Number and Certification*

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**There is no law requiring a person to have, obtain or use a Social Security Number to live or work in the United States. Social Security is a voluntary system and there is no legal requirement that an individual obtain or use a Social Security Number.**

Utilization of Internal Revenue Service (I.R.S.) Form W-9, *Request for Taxpayer Identification Number and Certification*, is defined in Title 26 of the United States Code of Federal Regulations (26CFR). According to the law, the I.R.S. Form W-9 is used for collecting taxpayer identification associated with securities and brokerage accounts, and certain other account that pay interest or dividends (26CFR1.6401, 1.6042 and 31.3406). There is no other application for the I.R.S. Form W-9.

Unless you can show otherwise, this form should not be used because it is inaccurate to suggest or imply that our relationship is in anyway associated with securities or brokerage accounts, or any account that pays interest or dividends.

**Section 7 of Public Law 93-579 provides that:**

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

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