

Notice 99-56

1. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W, 668-W(c), & 668-W(c)(DO)) 2000

Publication 1494, shown below, provides tables which show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 2000.

(Amounts are for each pay period.)

Filing Status: Single							
	Number of Exemptions Claimed on Statement						
Pay Period	1	2	3	4	5	6	More Than 6
Daily	27.69	38.46	49.23	60.00	70.77	81.54	16.92 plus 10.77 for each exemption
Weekly	138.46	192.31	246.15	300.00	353.85	407.69	84.62 plus 53.85 for each exemption
Biweekly	276.92	384.62	492.31	600.00	707.69	815.38	169.23 plus 107.69 for each exemption
Semi-monthly	300.00	416.67	533.33	650.00	766.67	883.33	183.33 plus 116.67 for each exemption
Monthly	600.00	833.33	1066.67	1300.00	1533.33	1766.67	366.67 plus 233.33 for each exemption

Filing Status: Unmarried Head of Household							
	Number of Exemptions Claimed on Statement						
Pay Period	1	2	3	4	5	6	More Than 6
Daily	35.58	46.35	57.12	67.88	78.65	89.42	24.81 plus 10.77 for each exemption
Weekly	177.88	231.73	285.58	339.42	393.27	447.12	124.04 plus 53.85 for each exemption
Biweekly	355.77	463.46	571.15	678.85	786.54	894.23	248.08 plus 107.69 for each exemption
Semi-monthly	385.42	502.08	618.75	735.42	852.08	968.75	268.75 plus 116.67 for each exemption
Monthly	770.83	1004.17	1237.50	1470.83	1704.17	1937.50	537.50 plus 233.33 for each exemption

Filing Status: Married Filing Joint (and Qualifying Widow(er)s)

	Number of Exemptions Claimed on Statement						
Pay Period	1	2	3	4	5	6	More Than 6
Daily	39.04	49.81	60.58	71.35	82.12	92.88	28.27 plus 10.77 for each exemption
Weekly	195.19	249.04	302.88	356.73	410.58	464.42	141.35 plus 53.85 for each exemption
Biweekly	390.38	498.08	605.77	713.46	821.15	928.85	282.69 plus 107.69 for each exemption
Semi-monthly	422.92	539.58	656.25	772.92	889.58	1006.25	306.25 plus 116.67 for each exemption
Monthly	845.83	1079.17	1312.50	1545.83	1779.17	2012.50	612.50 plus 233.33 for each exemption

Filing Status: Married Filing Separate

	Number of Exemptions Claimed on Statement						
Pay Period	1	2	3	4	5	6	More Than 6
Daily	24.90	35.67	46.44	57.21	67.98	78.75	14.13 plus 10.77 for each exemption
Weekly	124.52	178.37	232.21	286.06	339.90	393.75	70.67 plus 53.85 for each exemption
Biweekly	249.04	356.73	464.42	572.12	679.81	787.50	141.35 plus 107.69 for each exemption
Semi-monthly	269.79	386.46	503.13	619.79	736.46	853.13	153.13 plus 116.67 for each exemption
Monthly	539.58	772.92	1006.25	1239.58	1472.92	1706.25	306.25 plus 233.33 for each exemption

2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and/or Blind

Additional Exempt Amount

Filing Status	*	Daily	Wkly	Bi-Wkly	Semi-Mo	Monthly
Single or Head of Household	1	4.23	21.15	42.31	45.83	91.67
	2	8.46	42.31	84.62	91.67	183.33
Any Other Filing Status	1	3.27	16.35	32.69	35.42	70.83
	2	6.54	32.69	65.38	70.83	141.67
	3	9.81	49.04	98.08	106.25	212.50
	4	13.08	65.38	130.77	141.67	283.33

* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, & 5 of levy.

Examples

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$246.15 exempt from levy.
2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, & 5 of the levy, \$267.30 is exempt from this levy (\$246.15 plus \$21.15).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$498.08 exempt from levy.
4. If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, & 5 of the levy. Then, \$563.46 is exempt from this levy (\$498.08 plus \$65.38).