



Understanding your 2801C Letter

You received this letter because we determined that you're not entitled to claim exempt status or more than a specified number of withholding allowances. Generally, your employer bases the amount of withholding for federal income tax on your Form W-4, Employee's Withholding Allowance Certificate. However, we can review whether you are entitled to claim exempt status or a certain number of withholding allowances.

What you need to do

- You can ask us to change our decision. Please call us at the number shown below within 30 days from the date of the letter. We will consider your explanation of why you believe you are entitled to a different withholding rate or number of withholding allowances (or exempt status).
 - When you call, have the following information available. If you file jointly, you must have the same information available for your spouse.
 - Form W-4 and worksheets. (You must complete the "Two Earners Multiple Jobs Worksheet" on the back of the Form W-4, if you have more than one job or your spouse works.)
 - Most current pay stubs for all jobs.
 - Number of withholding allowances you (and your spouse) are claiming on your Form(s) W-4.
 - The social security number and date of birth for any dependent you are entitled to claim.
 - A copy of the current tax return due, including all schedules, forms, and attachments.
 - If you prefer you can write us at the address below and ask for a redetermination. You must send the information listed above to support your claim that you're entitled to a different withholding rate (marital status) or number of withholding allowances (or exempt status).
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You may want to

- Search keyword "withholding compliance" for more information on income tax withholding
- Download the following materials:
 - Form W-4, Employee's Withholding Allowance Certificate (PDF)
 - Publication 505, Tax Withholding and Estimated Tax (PDF)
- Use the IRS Withholding Calculator to figure your correct amount of federal income tax withholding. The calculator is particularly helpful if you've had too much or too little withheld in the past, your situation has changed, or you're starting a new job.

Answers to common questions

What happens if the IRS determines that I do not have adequate withholding?

We can tell your employer to withhold federal income tax at an increased rate. We do this by issuing a "lock-in letter." At that point, your employer must disregard any Form W-4 that decreases the amount of your withholding. You'll receive a copy of the lock-in letter, and we'll give you some time before the lock-in rate is effective to submit a new Form W-4. This form must include a statement that explains why you believe you're entitled to a different withholding rate or number of withholding allowances. You should send your Form W-4 and supporting documents to the IRS address as shown on this webpage. Once we issue a lock-in letter, you won't be able to decrease your withholding unless we approve it.

What if I don't want to submit a Form W-4 to my employer?

Your employer must withhold income tax from your wages as if you're single with zero allowances.

How to get help

- Call toll free 855-839-2235 weekdays between 8 a.m. and 5 p.m.
- Send a fax to 855-202-8300
- Write to:
Internal Revenue Service
Compliance Services
Withholding Compliance Unit
P.O. Box 9047, Stop 837
Andover, MA 01810-0

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