

Notice 2005-100, 2005-52 IRB 1217 -- IRC Sec(s). 6331, 12/22/2005
Notices (1980 - Present)

Notices

Notice 2005-100, 2005-52 IRB 1217, 12/22/2005, IRC Sec(s). 6331

Levy and seizure—amounts exempt from levy.

Headnote:

IRS provides tables that show amount of individual's salary, wages, or other income that is exempt from notice of levy used to collect delinquent tax in 2006.

Reference(s): ¶ 63,315.05(90); Code Sec. 6331;

Full Text:

1. Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W(c), 668-W(c)(DO) and 668-W(ICS) 2006

Publication 1494, shown below, provides tables that show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 2006.

(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	32.50	45.19	57.88	70.58	83.27	95.96	19.81 plus 12.69 for each exemption
Weekly	162.50	225.96	289.42	352.88	416.35	479.81	99.04 plus 63.46 for each exemption
Bi-weekly	325.00	451.92	578.85	705.77	832.69	959.62	198.08 plus 126.92 for each exemption
Semi-monthly	352.08	489.58	627.08	764.58	902.08	1039.58	214.58 plus 137.50 for each exemption
Monthly	704.17	979.17	1254.17	1529.17	1804.17	2079.17	429.17 plus

275.00 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	41.73	54.42	67.12	79.81	92.50	105.19	29.04 plus 12.69 for each exemption
Weekly	208.65	272.12	335.58	399.04	462.50	525.96	145.19 plus 63.46 for each exemption
Bi- weekly	417.31	544.23	671.15	798.08	925.00	1051.92	290.39 plus 126.92 for each exemption
Semi- monthly	452.08	589.58	727.08	864.58	1002.08	1139.58	314.58 plus 137.50 for each exemption
Monthly	904.17	1179.17	1454.17	1729.17	2004.17	2279.17	629.17 plus 275.00 for each exemption

Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)
Number of Exemptions Claimed on Statement

Pay Period	1	2	3	4	5	6	More than 6
Daily	52.31	65.00	77.69	90.38	103.08	115.77	39.62 plus 12.31 for each exemption
Weekly	261.54	325.00	388.46	451.92	515.38	578.85	198.08 plus 63.46 for each exemption
Bi- weekly	523.08	650.00	776.92	903.85	1030.77	1157.69	396.15 plus 126.92 for each exemption
Semi- monthly	566.67	704.17	841.67	979.17	1116.67	1254.17	429.17 plus 137.50 for each exemption
Monthly	1133.33	1408.33	1683.33	1958.33	2233.33	2508.33	858.33 plus 275.00 for each exemption

Filing Status: Married Filing Separate Return

Number of Exemptions Claimed on Statement

Pay Period	1	2	3	4	5	6	More than 6
Daily	32.50	45.19	57.88	70.58	83.27	95.96	19.81 plus 12.69 for each exemption
Weekly	162.50	225.96	289.42	352.88	416.35	479.81	99.04 plus 63.46 for each exemption
Bi- weekly	325.00	451.92	578.85	705.77	832.69	959.62	198.08 plus 126.92 for each exemption
Semi- monthly	352.08	489.58	627.08	764.58	902.08	1039.58	214.58 plus 137.50 for each exemption
Monthly	704.17	979.17	1254.17	1529.17	1804.17	2079.17	429.17 plus 275.00 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	4.81	24.04	48.08	52.08
	2	9.62	48.08	96.15	104.17
Any Other Filing Status	1	3.85	19.23	38.46	41.67
	2	7.69	38.46	76.92	83.33
	3	11.54	57.69	115.38	125.00
	4	15.38	76.92	153.85	166.67

* 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 \$289.42 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, \$313.46 is exempt from this levy (\$289.42 plus \$24.04).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$650.00 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,

\$726.92 is exempt from this levy (\$650.00 plus \$76.92).

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