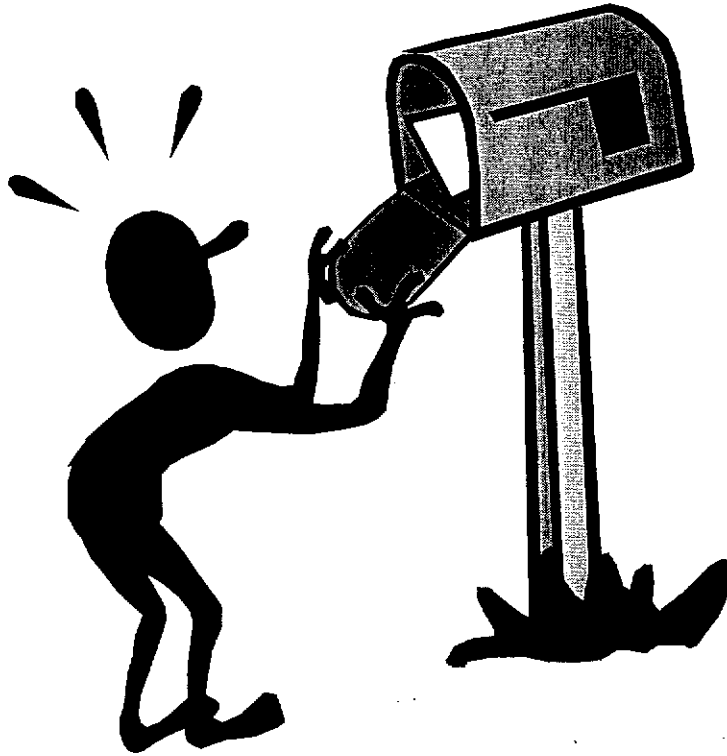


# FORM 940 OR CP-515



## EMPLOYING YOUR CHILDREN

### FEDERAL FORM 940 (May be received quarterly)

During the year if you receive a Form 940 from the IRS (or an inquiry re: filing of payroll tax forms) simply write on the form "W-2 FILER IS CHILD OF SELF-EMPLOYED NON-CORPORATE TAXPAYER/PARENT AND IS EXEMPT FROM ALL PAYROLL TAXES." Send back the completed form in the envelope provided to you. You *may* receive these quarterly. ...or throw out!

### FEDERAL FORM CP-515

(Annual Reconciliation ~ Usually sent after Annual 940-EZ is ignored)

- Check box A. 3 [] "*None of the above.*"
- Post explanation at bottom
  - *Employee(s) are/is children/child (under 18) of self-employed non-corporate taxpayer and are/is exempt from all payroll taxes. No form is required.*
- Sign, date, copy (for your records) and send back