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26 U.S. Code § 3402 - Income tax collected at source

(n) Employees incurring no income tax liability

Notwithstanding any other provision of this section, an employer shall not be required to deduct and withhold any tax under this chapter upon a payment of wages to an employee if there is in effect with respect to such payment a withholding exemption certificate (in such form and containing such other information as the Secretary may prescribe) furnished to the employer by the employee certifying that the employee—

- (1)** incurred no liability for income tax imposed under subtitle A for his preceding taxable year, and
- (2)** anticipates that he will incur no liability for income tax imposed under subtitle A for his current taxable year.