

Form **4670**
(August 2015)

Department of the Treasury - Internal Revenue Service
**Request for Relief of Payment of
Certain Withholding Taxes**

OMB Number
1545-0343

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Tax return (check one)

Form 941 Form 945
 Form 943 Form CT-1
 Form 944 Form 1042

Tax year (enter one year)

yyyy

Number of Form 4669s attached

I request to be relieved from liability for payment of taxes required to be withheld from the payments identified on the attached Forms 4669, Statement of Payments Received.

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

X Sign your name here

Date / /

Print your name here

Print your title here

Best daytime phone

Purpose of Form

Section and chapter references are to the Internal Revenue Code unless otherwise noted.

If a payor (including a withholding agent) withholds less than the correct amount of tax it is liable for the correct amount that it was required to withhold.

Form 4670 is used to submit Forms 4669, Statement of Payments Received, to the IRS. The Internal Revenue Code and regulations provide that a payor can be relieved of the payment of some taxes provided the payor can show that the payee has reported the payments and paid the tax. Form 4669 is used to show that the payee has reported the payments and paid the tax.

Note: The payor is still liable for any penalty or addition to the tax that applies to the failure to deduct and withhold.

General Instructions

You should obtain a separate Form 4669 from each payee for each year relief is requested. After you obtain the Forms 4669, complete and sign a Form 4670 for each tax form and each tax year for which you are requesting relief. Attach Forms 4669, any examination reports, and any amended return to Form 4670. Retain copies for your records.

- For payments subject to Income Tax Withholding, Backup Withholding, or Additional Medicare Tax, attach a copy of the examination report. If the tax for which relief is requested has been paid, you must also complete the appropriate adjusted return or claim form (Form 941-X, Form 943-X, Form 944-X, Form 945-X or Form CT-1X).
- For payments to foreign persons subject to withholding tax, attach a copy of the Form 4549/4549-A (Income Tax Examination Changes).

Important: It is to your advantage to submit this form and the required attachments at the earliest possible date, to avoid collection action.

Section 3402 requires employers to withhold income tax on payments of wages, including reclassified wages and fringe benefits subject to federal income tax withholding. Employers are also responsible under sections 3102 and 3202 for withholding a 0.9% Additional Medicare Tax from wages or compensation paid to an employee in excess of \$200,000 in a calendar year. For more information on income tax withholding or Additional Medicare Tax, see Publication 15 (Circular E), Employer's Tax Guide, the Instructions for Form 8959, or visit www.irs.gov.

Under section 3406, in the case of a reportable payment a payor is required to withhold a tax equal to the applicable percentage of the reportable payment in certain cases (e.g., if the payee fails to furnish the payee's taxpayer identification number in the manner required). This withholding is referred to as "backup withholding." For more information on backup withholding see Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), or visit www.irs.gov and enter the term "backup withholding" in the search box.

Withholding agents may be required to withhold tax on certain payments made to a foreign person (individual or entity) subject to withholding tax under chapters 3 and 4. For more information see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities. Regulations section 1.1441-1(b)(7) provides that a withholding agent may provide a Form 4669 to establish the amount of tax, if any, actually paid by or for the beneficial owner of the income

Where to File

If Form 4670 is related to an examination that is still ongoing or has ended in the past 30 days, submit Form 4670 with required attachments to the IRS Examiner with whom you are working.

If Form 4670 is related to an examination that concluded more than 30 days ago, or is not related to an examination, submit Form 4670 with required attachments to the address provided below:

IF you are in...	THEN use this address...
Special filing address for exempt organizations; federal, state, and local governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005
No legal residence or principal place of business in any state or if Form 4670 is related to Form 1042	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0005
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005

Specific Instructions

Employer Identification Number, Name, and Address

Type or print your employer identification number (EIN), name, and address in the spaces provided. Do not use your social security number (SSN) or individual taxpayer identification number (ITIN). Generally, enter the business (legal) name you used when you applied for your EIN on Form SS-4, Application for Employer Identification Number.

Tax Return and Tax Year Covered

Check the form type and enter the tax year for which relief from payment of taxes is requested. For example, if tax was reported on your Forms 941 for tax year 2013, check the box for Form 941 and enter 2013 in the space provided.

Do not enter more than one form type or tax year on Form 4670. If more than one tax year or more than one tax form was examined, submit a separate Form 4670 for each form type and tax year for which you are requesting relief. Each Form 4670 must have attached the required documentation corresponding to the form type and tax year you specify on Form 4670. See General Instructions above for the required documentation.

Number of Statements Attached

In the space provided, enter the number of Forms 4669 you are attaching to your Form 4670.

Signature

You must complete all sections of Form 4670 and sign it. If you do not sign, your Form 4670 will be returned to you for your signature.

Form 4670 must be signed by one of the following:

- Sole proprietorship—The individual who owns the business.
- Corporation (including a limited liability company (LLC) treated as a corporation)—The president, vice president, or other principal officer duly authorized to sign.
- Partnership (including an LLC treated as a partnership) or unincorporated organization—A responsible and duly authorized member, partner, or officer having knowledge of its affairs.
- Single member LLC treated as a disregarded entity for federal income tax purposes—The owner of the LLC or a principal officer duly authorized to sign.
- Trust or estate—The fiduciary.

Form 4670 may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Subtitle C, Employment Taxes, of the Internal Revenue Code requires tax withholding on wages and railroad retirement (RRTA) compensation. Additionally, section 3406 requires backup withholding on certain payments, and chapters 3 and 4 require tax withholding on certain payments to foreign persons. This form is used to determine whether you are eligible for relief from payment of tax withholding and the amount, if any, of relief. You are not required to apply for relief from payment of tax withholding; however, if you do apply you are required to give us the information requested on this form. We need it to determine your eligibility for relief and to figure and collect the right amount of tax. Section 6109 requires you to provide your identification number. Failure to provide the information we ask for may delay or prevent processing of your request; providing false or fraudulent information may subject you to penalties.