

# Statement of Payments Received

**Part 1 - Tell us about the payments that were made (To be completed by payor)**

1. Name and address of payee	2. Payee's Taxpayer Identification Number
	3. Calendar year
4. Name and address of payor	5. Payor's Taxpayer Identification Number
6. Amount of payments	
a. Payments subject to Income Tax Withholding	\$ _____
b. Payments subject to Backup Withholding	\$ _____
c. Payments to Foreign Persons subject to Withholding Tax	\$ _____
d. Payments subject to Additional Medicare Tax Withholding	\$ _____

**Part 2 - Tell us where the payments were reported and that the taxes were paid (To be completed by payee)**

7. Name(s) and address as shown on the payee's tax return

8. The payments shown above on line 6a, 6b, or 6c are reported on my return and the taxes due have been paid in full as shown on

    a. Line \_\_\_\_\_ on my Form \_\_\_\_\_ return for tax year \_\_\_\_\_

    b. Schedule \_\_\_\_\_ on my Form \_\_\_\_\_ return for tax year \_\_\_\_\_

9. The payments shown above on line 6d are either

    a.  Reported on my return on Line \_\_\_\_\_ on Form 8959 attached to my Form 1040 return for tax year \_\_\_\_\_.  
        The taxes due on the return have been paid in full.

**OR**

    b.  I was not liable for Additional Medicare Tax for tax year \_\_\_\_\_ because I filed a joint tax return with my spouse and did not have total Medicare wages and tips and self-employment income of more than \$250,000 or total railroad retirement (RRTA) compensation of more than \$250,000.

**Part 3 - Sign here (To be completed by payee)**

Under penalties of perjury, I declare that I have examined this form and, to the best of my knowledge and belief it is true, correct, and complete.

Payee name (print)	Payee title (print)	Best daytime telephone number
Payee signature	Date (MM-DD-YYYY)	

# Instructions for Form 4669, Statement of Payments Received

Form 4669, Statement of Payments Received

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

Form 4669 is subject to review by the IRS.

## General Information

If a payor withholds less than the correct amount of tax, it is liable for the correct amount that it was required to withhold.

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](http://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](http://www.irs.gov) and enter the term "backup withholding" in the search box.

Payors may also 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.

## Purpose of form

A payor who fails to withhold the required tax from a payee, may be entitled to relief, under sections 3402(d), 3102(f)(3), 1463 or Regulations section 1.1474-4, if the payor can show that the payee reported the payments and paid the corresponding tax. Form 4669 is used by a payor to show that it is entitled to such relief.

A separate, completed Form 4669 must be obtained by the payor from each payee for each year relief is requested. After the payor obtains Forms 4669 for a specific year, the Form 4670, Request for Relief from Payment of Withholding Tax, is used to transmit the Forms 4669 for each tax year. A payor should retain a copy of this information for its files.

## Specific Instructions

### Instructions for the Payor

#### Part 1

Line 1: Enter the payee's name and address in the space provided.

Line 2: Enter the payee's taxpayer identification number. This is a social security number (SSN), an employer identification number, or an individual taxpayer identification number (ITIN).

Line 3: Enter the calendar year in which the payor made the payments.

Line 4: Enter the payor's name and address in the space provided. Generally, enter the business (legal) name used when the payor applied for an EIN on Form SS-4, Application for Employer Identification Number.

Line 5: Enter the payor's Employer Identification Number. Do not use the payor's SSN or ITIN.

Line 6a: Enter the amount of payments subject to income tax withholding.

Line 6b: Enter the amount of payments subject to backup withholding.

Line 6c: Enter the amount of payments made to a foreign person (individual or entity) subject to withholding tax.

Line 6d: Enter the amount of payments subject to Additional Medicare Tax withholding.

## Instructions for the Payee

### Part 1

Review the entries in Part 1 provided by the payor. If any of the information is incorrect, cross out the incorrect information and enter the correct information. Ask the payor to correct its records.

### Part 2

Any reference to Form 1040 includes any return in the Form 1040 series (e.g., Form 1040, Form 1040NR, Form 1040-SS, Form 1040-PR, Form 1040A, 1040EZ, or 1040NR-EZ).

Line 7: Enter the payee's name(s) and address exactly as it appears on the payee's tax return.

For payments subject to income tax withholding, payments subject to backup withholding, or payments to a foreign person (individual or entity) subject to withholding tax, complete either line 8a or 8b as appropriate.

Lines 8a and 8b: Specify the form on which the payments were reported and the line or schedule of the return. Enter the tax year of the return.

For payments subject to Additional Medicare Tax, complete either 9a or 9b, as appropriate.

Line 9a: Check the box in line 9a if the payee reported the payments on Form 8959, attached to Form 1040. Specify the line on Form 8959 on which the payments were reported. Enter the tax year of the return.

Line 9b: Check the box in line 9b if the payee filed using married filing jointly status on Form 1040 and did not have total Medicare wages and tips and self-employment income of more than \$250,000 or total railroad retirement (RRTA) compensation of more than \$250,000. The payee was not liable for Additional Medicare Tax.

### Part 3. Payee Signature

The payee must sign the Form 4669 under penalties of perjury. Be sure to date Form 4669, and print the payee's name and title (if applicable). Providing a daytime phone number may help speed processing. Return the signed form to the payor.

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**Privacy Act and Paperwork Reduction Act Notice**

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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 the payor is eligible for relief from payment of tax withholding based on payments made to you. You are not required to provide this information to the payor. Not providing this information, or providing incomplete information, may delay or prevent the payor's request for relief. If you choose to provide this information, providing false or fraudulent information may subject you to penalties.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information to others as described in the Code. We may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0364 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping: 5 min.

Learning about the law or the form: 4 min.

Preparing the form: 4 min.

Copying, assembling, and sending the form: 2 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to [www.irs.gov/formspubs](http://www.irs.gov/formspubs) Click on "More Information" and then click on "Give us feedback on forms and publications". Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 4669 to this address. Instead, give Form 4669 to the payor.