SUPPORTING STATEMENT
Internal Revenue Service
Form 4669, Statement of Payments Received
OMB Control Number 1545-0364

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

A payor who fails to withhold certain required taxes from a payee may be entitled to relief, under Internal Revenue Code (IRC) sections 3402(d), 3102(f)(3), 1463 or Treasury Regulations Section 1.1474-4. To apply for relief, a payor must show that the payee reported the payments and paid the corresponding tax.

To secure relief as described above, a payor must obtain a separate, completed Form 4669 from each payee for each year relief is requested. A payor can submit completed Form 4669 to an IRS examiner if the payor is under exam or can file Form 4669 with an IRS Campus to request abatement from IRS Accounts Management.

2. USE OF DATA

The Internal Revenue Service collects the information to ensure that the payors who fail to withhold certain required taxes from a payee have the capability to obtain relief, under IRC sections 3402(d), 3102(f)(3), 1463 or Treas. Reg. Section 1.1474-4. The IRS uses the information to verify that the payee reported the payments and paid the corresponding tax. The IRS can then determine whether the payor qualifies for relief from the applicable withholding liability.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The Form 4669 is not currently available for electronic submission to the IRS.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Small businesses and small entities should not be disadvantaged as the form has been structured to request the least amount of information while still satisfying the requirements of the statute and the needs of the IRS.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

The information required is needed to verify compliance with the Internal Revenue Code (IRC) §§ 3402(d), 3102(f)(3), 1463 and Treas. Reg. § 1.1474-4. Consequences of less frequent collection would result in the IRS being unable to monitor compliance, thereby jeopardizing the ability of the IRS to meet its mission.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the **Federal Register** notice dated July 1, 2026, (91 FR 40099), we received no comments during the comment period regarding Form 4669.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Business Master File (BMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS Treas/IRS 24.046 BMF, and Treas/IRS 34.047 audit trail and security records. The Internal Revenue Service PIAs can be found at https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia.

Title 26 U.S.C. 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

A payor who fails to withhold certain required taxes from a payee may be entitled to relief. To apply for relief, a payor must obtain a separate, completed Form 4669 from each payee for each year relief is requested. A payor can submit completed Form 4669 to an IRS examiner if the payor is under exam or can file Form 4669 with an IRS Campus to request abatement from IRS Accounts Management. It is anticipated that there will be 85,000 respondents annually and the time per response would be 15 minutes per respondent.

Description	# Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Form 4669	85,000	1	85,000	.25	21,250
Totals	**85,000**		**85,000**		**21,250**

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no start-up or maintenance costs for this collection. The collection does not require respondents to obtain specialized equipment or professional services.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. The costs to the Federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is $28,420.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis, and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form expires as of the expiration date. Respondents are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.