

Form **4670**  
(Rev. 1-2004)

Department of the Treasury - Internal Revenue Service  
**Request for Relief from Payment of Income Tax Withholding**

Name and address of payor

Payor identification number

Return form number

Tax period covered by Examination

From:

To:

As provided by Internal Revenue Code section 3402(d), explained on the back of this form, please relieve me from the payment of income tax required to be withheld from payments covered by the attached Forms 4669, Statement of Payments Received, listed below.

Year	Number of Statements
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total statements attached</b> →	_____

I certify that either (1) the statements were signed in my presence, or (2) to the best of my knowledge and belief the signatures on the statements are valid and legal.

<b>Signatures</b>		Date
		Date
	By	Title

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## Instructions for Payor

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Section 3402(d) of the Internal Revenue Code provides that you can be relieved of payment of income tax not withheld from a payee, provided you can show that the payee has reported the payments and paid the tax. You should obtain a separate Form 4669, Statement of Payments Received, from each payee for each year relief is requested. However, you are still liable for any penalty or addition to the tax that applies to your failure to deduct and withhold. After you get all Statements of Payments Received, please summarize them by year on the front of this form, and send them with this form to the Internal Revenue Service Center at the address for your location.

**Exception for exempt organizations and government entities-** If you are filing Form 4670 for an exempt organization or government entity (Federal, state, local, or Indian tribal government), use the following address regardless of your location: **Ogden, UT 84201-0046**

Connecticut, Delaware, District of Columbia,  
Illinois, Indiana, Kentucky, Maine, Maryland,  
Massachusetts, Michigan, New Hampshire,  
New Jersey, New York, North Carolina,  
Ohio, Pennsylvania, Rhode Island,  
South Carolina, Vermont, Virginia,  
West Virginia, Wisconsin

**Cincinnati, OH 45999-0005**

Alabama, Alaska, Arizona, Arkansas, California,  
Colorado, Florida, Georgia, Hawaii, Idaho, Iowa,  
Kansas, Louisiana, Minnesota, Mississippi,  
Missouri, Montana, Nebraska, Nevada, New Mexico,  
North Dakota, Oklahoma, Oregon, South Dakota,  
Tennessee, Texas, Utah, Washington, Wyoming

**Ogden, UT 84201-0005**

If you have no legal residence or principal place of business in any state, file with the Internal Revenue Service Center, Philadelphia, PA 19255-0005.

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