



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the statement of liability of lender, surety, or other person for withholding taxes.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or by email to pra.comments@irs.gov.

Please include, "OMB Number: 1545-2254, Form 4219, (Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes), Public Comment Request Notice" in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-3009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW.,

Washington, DC 20224, or through the Internet at
Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Statement of Liability of Lender, Surety, or Other
Person for Withholding Taxes.

OMB Number: 1545-2254.

Form Number: Form 4219.

Abstract: Third parties who directly pay another's
payrolls can be held liable for the full amount of taxes required
to be withheld but not paid to the Government (subject to the 25%
limitation). IRC 3505 deals with persons who supply funds to an
employer for the purpose of paying wages. The notification that
a third party is paying or supplying wages will usually be made
by filing of the Form 4219, Statement of Liability of Lender,
Surety, or Other Person for Withholding Taxes. The Form 4219,
Statement of Liability of Lender, Surety, or Other Person for
Withholding Taxes, is to be submitted and associated with each
employer and for every calendar quarter for which a liability
under section 3505 is incurred.

Current Actions: There have been no changes to the form that
would affect burden.

Type of Review: Extension of a currently approved
collection.

Affected Public: Businesses and other for-profit
organizations, Not-for-profit institutions, Farms, Federal
Government, State, Local, or Tribal Government.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 12 hours, 50 minutes.

Estimated Total Annual Burden Hours: 12,833.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and

costs of operation, maintenance, and purchase of services to provide information.

Approved: March 20, 2024.

Molly J. Stasko,

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[FR Doc. 2024-06400 Filed: 3/25/2024 8:45 am; Publication Date: 3/26/2024]