

Form 945-X: Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund

(January 2009)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-1430

Employer Identification Number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Return You Are Correcting ...

Enter the calendar year of the return you are correcting:

(YYYY)

Enter the date you discovered errors:

/ /

(MM / DD / YYYY)

Use this form to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax, for **one calendar year only**. Please type or print within the boxes. Do not attach this form to Form 945.

You MUST complete both pages. Read the instructions before you complete this form.

Part 1: Select ONLY one process.

- 1. Adjusted return of withheld federal income tax.** Check this box if you underreported amounts. Also check this box if you overreported amounts and would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 5, if less than 0, may only be applied as a credit to your Form 945 for the tax period in which you are filing this form.
- 2. Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement for the amount shown on line 5. Do not check this box if you are correcting ANY underreported amounts on this form.

Part 2: Enter the corrections for this year. If any line does not apply, leave it blank.

	Column 1	Column 2	Column 3
	Total corrected amount (For ALL payees)	Amount originally reported or as previously corrected (For ALL payees)	Difference (If this amount is a negative number, use a minus sign.)
3. Federal income tax withheld (from line 1 of Form 945)	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Backup withholding (from line 2 of Form 945)	<input type="text"/>	<input type="text"/>	<input type="text"/>

5. Total: Combine the amounts on lines 3 and 4 of Column 3.

If line 5 is less than 0...

- If you checked line 1, this is the amount you want applied as a credit to your Form 945 for the tax period in which you are filing this form.
- If you checked line 2, this is the amount you want refunded or abated.

If line 5 is more than 0, this is the amount you owe. Pay this amount when you file this return. Go to *Amount You Owe* on page x of the instructions.

Next

Name <i>(not your trade name)</i>	Employer Identification Number (EIN)	Calendar Year (YYYY)
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Part 3: Explain your corrections for this year.

6. Check here if any corrections you entered on a line include both underreported and overreported amounts. Explain both your underreported and overreported amounts on line 7.

7. You must give us a detailed explanation of how you determined your corrections. (See the instructions.)

Part 4: Sign here. You must complete both pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 945 and that I have examined this adjusted return or claim and any schedules or statements that are attached, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here

Draft 11: 11/11/08

Print your name here

Print your title here

Date

Best daytime phone

Paid preparer's use only

Check if you are self employed

Preparer's name

Preparer's SSN/PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code