

TLS, have you transmitted all R text files for this cycle update?

**I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING**  
 INSTRUCTIONS TO PRINTERS  
 FORM 945 FOLIO 1 of 4 (PAGES 2 AND 3 ARE BLANK)  
 MARGINS: TOP 13mm (½"), CENTER SIDES. PRINTS: HEAD TO HEAD  
 PAPER: WHITE, SUB. 20. INK: BLACK  
 FLAT SIZE: 432mm (17") × 279mm (11") FOLD TO: 216mm (8½") × 279mm (11")  
 PERFORATE: ON FOLD  
**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**

Action	Date	Signature
O.K. to print		
Revised proofs requested		

Date \_\_\_\_\_

**Approved for TPCC Chairperson  
 "AS CORRECTED."  
 Gerald P. Fournier  
 December 10, 2008**

Form **945**  
 Department of the Treasury  
 Internal Revenue Service (77)

**Annual Return of Withheld Federal Income Tax**  
 ▶ For withholding reported on Forms 1099 and W-2G.  
 ▶ See separate instructions. For more information on income tax withholding, see Pub. 15 (Circ. E) and Pub. 15-A.  
 Please type or print.

OMB No. 1545-1430  
**2008**

Enter state code for state in which deposits were made **only** if different from state in address to the right ▶ (see the instructions).

Name (as distinguished from trade name)  Calendar year

Trade name, if any  Employer identification number (EIN)

Address (number and street)  City, state, and ZIP code

If address is different from prior return, check here. ▶

Draft as of 03/14/2008

**A** If you **do not have to file** returns in the future, check here  and enter date final payments made. ▶ \_\_\_\_\_

<b>1</b> Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . .	<b>1</b>		
<b>2</b> Backup withholding . . . . .	<b>2</b>		
<b>3</b> Adjustment to correct administrative errors (see the instructions) . . . . .	<b>3</b>		
<b>4 Total taxes.</b> If \$2,500 or more, this must equal line 8M below or line M of Form 945-A . . . . .	<b>4</b>		
<b>5</b> Total deposits for 2008 from your records, including overpayment applied from 2007 return	<b>5</b>		
<b>6 Balance due</b> (subtract line 5 from line 4) (see the instructions) . . . . .	<b>6</b>		

**7 Overpayment.** If line 4 is less than line 5, enter overpayment here ▶ \$ \_\_\_\_\_ and check if to be:  
 Applied to next return or  Refunded.

- **All filers:** If line 4 is less than \$2,500, **do not** complete line 8 or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and check here . . . . . ▶
- **Monthly schedule depositors:** Complete line 8, entries **A through M**, and check here . . . . . ▶

<b>8 Monthly Summary of Federal Tax Liability.</b> (Do not complete if you were a semiweekly schedule depositor.)					
Tax liability for month		Tax liability for month		Tax liability for month	
<b>A</b> January . . . . .	<input type="text"/>	<b>F</b> June . . . . .	<input type="text"/>	<b>K</b> November . . . . .	<input type="text"/>
<b>B</b> February . . . . .	<input type="text"/>	<b>G</b> July . . . . .	<input type="text"/>	<b>L</b> December . . . . .	<input type="text"/>
<b>C</b> March . . . . .	<input type="text"/>	<b>H</b> August . . . . .	<input type="text"/>	<b>M</b> Total liability for year (add lines A through L) . . . . .	<input type="text"/>
<b>D</b> April . . . . .	<input type="text"/>	<b>I</b> September . . . . .	<input type="text"/>		<input type="text"/>
<b>E</b> May . . . . .	<input type="text"/>	<b>J</b> October . . . . .	<input type="text"/>		<input type="text"/>

**Third-Party Designee** Do you want to allow another person to discuss this return with the IRS (see the instructions)?  Yes. Complete the following.  No.

Designee's name ▶  Phone no. ▶ ( )  Personal identification number (PIN) ▶

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶  Print Your Name and Title ▶  Date ▶

**Paid Preparer's Use Only** Preparer's signature ▶  Date  Check if self-employed  Preparer's SSN or PTIN

Firm's name (or yours, if self-employed), address, and ZIP code ▶  EIN

Phone no. ( )

**Annual Return of Withheld Federal Income Tax**

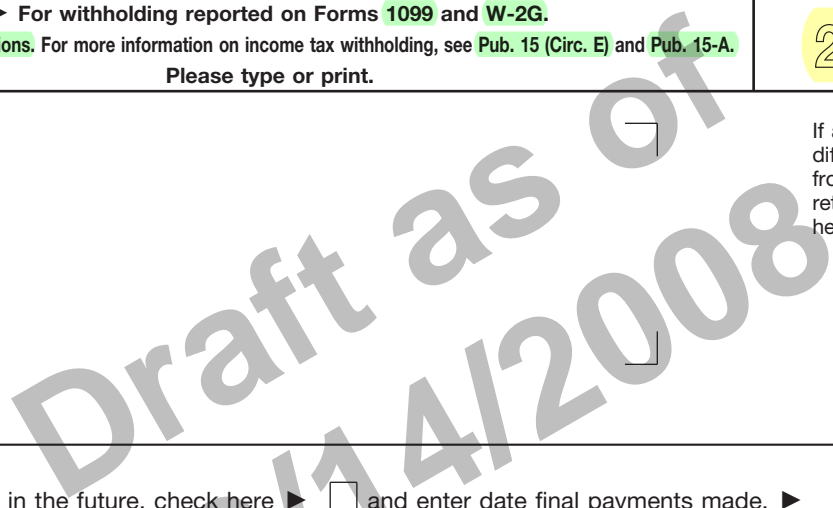
Department of the Treasury  
Internal Revenue Service (77)

▶ For withholding reported on Forms 1099 and W-2G.  
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Please type or print.

**2008**

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If address is different from prior return, check here. ▶



**A** If you **do not have to file** returns in the future, check here ▶  and enter date final payments made. ▶ .....

1	Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . .	1		
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3	Adjustment to correct administrative errors (see the instructions) . . . . .	3		
4	<b>Total taxes.</b> If \$2,500 or more, this must equal line 8M below or line M of Form 945-A . . . . .	4		
5	Total deposits for 2008 from your records, including overpayment applied from 2007 return	5		
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8 Monthly Summary of Federal Tax Liability. (Do not complete if you were a semiweekly schedule depositor.)					
		Tax liability for month		Tax liability for month	
A	January . . . . .			F	June . . . . .
B	February . . . . .			G	July . . . . .
C	March . . . . .			H	August . . . . .
D	April . . . . .			I	September . . . . .
E	May . . . . .			J	October . . . . .
				K	November . . . . .
				L	December . . . . .
				M	Total liability for year (add lines A through L) . . . . .

Do you want to allow another person to discuss this return with the IRS (see the instructions)?  Yes. Complete the following.  No.

**Third-Party Designee**  
Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

**Sign Here**  
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ Print Your Name and Title ▶ Date ▶

**Paid Preparer's Use Only**  
Preparer's signature ▶ Date ▶ Check if self-employed  Preparer's SSN or PTIN  
Firm's name (or yours, if self-employed), address, and ZIP code ▶ EIN ▶ Phone no. ( )

## Form 945-V, Payment Voucher

### Purpose of Form

Complete Form 945-V, Payment Voucher, if you are making a payment with Form 945, Annual Return of Withheld Federal Income Tax. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide Form 945-V to the return preparer.

### Making Payments With Form 945

To avoid a penalty, make your payment with your 2008 Form 945 **only if**:

- Your total taxes for the year (line 4 on Form 945) are less than \$2,500 and you are paying in full with a timely filed return or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 (Circular E), Employer's Tax Guide, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must deposit your payment at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). See section 11 of Pub. 15 (Circular E) for deposit instructions. Do not use Form 945-V to make federal tax deposits.

**Caution.** Use Form 945-V when making any payment with Form 945. However, if you pay an amount with Form 945 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

### Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 945.

**Box 3—Name and address.** Enter your name and address as shown on Form 945.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 945," and "2008" on your check or money order. Do not send cash. Do not staple Form 945-V or your payment to the return (or to each other).

- Detach Form 945-V and send it with your payment and Form 945 to the address provided in the Instructions for Form 945.

**Note.** You must also complete the entity information above line A on Form 945.



Printed on recycled paper



▼ Detach Here and Mail With Your Payment and Form 945. ▼



### Form 945-V

Department of the Treasury  
Internal Revenue Service (77)

### Payment Voucher

OMB No. 1545-1430

▶ Do not attach this voucher or your payment to Form 945.

2008

1 Enter your employer identification number (EIN).	2 Enter the amount of your payment . . ▶	Dollars	Cents
	3 Enter your business name (individual name if sole proprietor).		
	Enter your address.		
Enter your city, state, and ZIP code.			

# Form 945-V, Payment Voucher

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**Caution.** Use Form 945-V when making any payment with Form 945. However, if you pay an amount with Form 945 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

## Specific Instructions

- Enter on the voucher the amount paid with Form 945.
- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 945," and "2008" on your check or money order. Do not send cash. Do not staple Form 945-V or your payment to the return (or to each other).
- Detach Form 945-V and send it with your payment and Form 945 to the address provided in the Instructions for Form 945. Do not send a photocopy of Form 945-V because your payment may be misapplied or delayed.

**Note.** If any of the preprinted information is incorrect, make changes on the top of Form 945, **not** on the payment voucher. If you change any of the preprinted information on the voucher, your payment may be misapplied or delayed.



▼ Detach Here and Mail With Your Payment and Form 945. ▼



Department of the Treasury  
Internal Revenue Service

OMB No. 1545-1430

2008

Form 945-V, Payment Voucher

▶ Do not attach this voucher or your payment to Form 945.

Enter the amount of  
your payment . . ▶

Dollars

Cents