

2008 Form 945
Annual Return of Withheld Federal Income Tax

Description of Major Changes

Beginning in 2008, per Section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and Notice 2008-12, a paid preparer is now required to sign Form 945. The paid preparer jurat has been added below the taxpayer jurat in the "Sign Here" section. The format is identical to the Form 1120.