

Instructions for Form 945-X



Department of the Treasury
Internal Revenue Service

(February 2012)

Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions: Understanding Form 945-X

What Is the Purpose of Form 945-X?

Use Form 945-X to correct administrative errors only on a previously filed Form 945. An administrative error occurs if the federal income tax (including backup withholding) you reported on Form 945 is not the amount you actually withheld from payees. For example, if the total federal income tax you actually withheld was incorrectly reported on Form 945 due to a mathematical or transposition error, this would be an administrative error.

Use Form 843, Claim for Refund and Request for Abatement, to request a refund or abatement of assessed interest or penalties. Do not request abatement of assessed interest or penalties on Form 945 or Form 945-X.

TIP We use the terms “correct” and “corrections” on Form 945-X and in these instructions to include interest-free adjustments under sections 6205 and 6413 and claims for refund and abatement under sections 6402, 6414, and 6404. See Rev. Rul. 2009-39, 2009-52 I.R.B. 951, for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Rev. Rul. 2009-39, at www.irs.gov/irb/2009-52_IRB/ar14.html.

When you discover an error on a previously filed Form 945, you must:

- Correct that error using Form 945-X,
- File a separate Form 945-X for each Form 945 that you are correcting, and
- File Form 945-X separately. **Do not** file Form 945-X with Form 945.

Report the correction of underreported and overreported amounts for the same year on a single Form 945-X, unless you are requesting a refund or abatement. If you are requesting a refund or abatement, file one Form 945-X correcting the underreported amounts and a second Form 945-X correcting the overreported amounts.

You will use the adjustment process if you underreported tax and are making a payment, or if you overreported tax and will be applying the credit to Form 945 for the period during which you file Form 945-X. However, see the *Caution* under *Is There a Deadline for Filing Form 945-X*, later, if you are correcting overreported amounts during the last 90 days of a period of limitations. You will use the claim process if you overreported tax and are requesting a refund or abatement of the overreported amount. Follow the chart on page 7 for help in choosing whether to use the adjustment process or the claim process.

Be sure to give us a detailed explanation on line 7 for each correction that you show on Form 945-X.



Do not use Form 945-X to correct Forms CT-1, 941, 943, or 944. Instead, use the “X” form that corresponds to those forms (Form CT-1 X, 941-X, 943-X, or 944-X). If you did not file a Form 945 for one or more years, do not use Form 945-X. Instead, file Form 945 for each of those years.

Where Can You Get Help?

For help filing Form 945-X or for questions about withheld federal income tax and tax corrections, you can:

- Call the IRS toll-free at 1-800-829-4933 (TTY/TDD for the hearing impaired at 1-800-829-4059),
- Visit IRS.gov and enter the keywords *Correcting Employment Taxes*, or
- See Pub. 15 (Circular E), Employer’s Tax Guide.

See also *How Can You Order Forms and Publications from the IRS*, later.

When Should You File Form 945-X?

File Form 945-X when you discover an administrative error on a previously filed Form 945.

However, if your only errors on Form 945 relate to federal tax liabilities reported on your Monthly Summary of Federal Tax Liability on Form 945 or on Form 945-A, Annual Record of Federal Tax Liability, do not file Form 945-X. For more information about correcting federal tax liabilities reported on your Monthly Summary of Federal Tax Liability on Form 945 or on Form 945-A, see the Form 945-A instructions.

Due dates. The due date for filing Form 945-X to qualify for interest-free adjustments for underpayments and overpayments depends on when you discover an error and if you underreported or overreported tax. If you underreported tax, see *Underreported tax* below. For overreported amounts, you may choose to either make an interest-free adjustment or file a claim for refund or abatement. If you are correcting overreported amounts, see *Overreported tax—credit* and *Overreported tax—claim*, later.

If any due date falls on a Saturday, Sunday, or legal holiday, you may file Form 945-X on the next business day. If we receive Form 945-X after the due date, we will treat Form 945-X as filed on time if the envelope containing Form 945-X is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service on or before the due date. If you do not follow these guidelines, we will consider Form 945-X filed when it is actually received. See Pub. 15 (Circular E) for more information on IRS-designated private delivery services.

Underreported tax. If you are correcting underreported tax, you must file Form 945-X by the due date of the return for the return period in which you discovered the error (January 31 of the following year) and **pay** the amount you owe by the time you file. Doing so will generally ensure that your correction is interest free and not subject to failure-to-pay or failure-to-deposit penalties. See *What About Penalties and Interest*, later.

If Form 945-X is filed late (after the due date of the return for the return period in which you discovered the error), you must attach an amended Form 945-A. Otherwise, the IRS may assess an “averaged” failure-to-deposit penalty. The total tax reported on line M of Form 945-A must match the corrected tax (line 4 of Form 945 combined with any correction reported on line 5 of Form 945-X) for the year, less any previous abatements and interest-free assessments.

Example—You owe tax. On February 6, 2012, you discover that you underreported \$10,000 of federal income tax actually withheld on your 2011 Form 945 due to a mathematical error. File Form 945-X and pay the amount you owe by January 31, 2013, because you discovered the error in 2012 and January 31, 2013, is the due date for that year. If you file Form 945-X before January 31, 2013, pay the amount you owe when you file.

Overreported tax—credit. If you overreported tax and choose to apply the credit to Form 945, file Form 945-X soon after you discovered the error but more than 90 days before the period of limitations on the credit or refund for correcting the Form 945 expires. See *Is There a Deadline for Filing Form 945-X?* below.

Example—You want your credit applied to Form 945. On May 1, 2012, you discover that you overreported \$9,000 in backup withholding tax on your 2011 Form 945 due to a transposition error. You file Form 945-X on June 1, 2012. The IRS treats your credit as a tax deposit made on January 1, 2012. When you file your 2012 Form 945, include the amount from line 5 of Form 945-X on line 4 (“Total deposits”) of your 2012 Form 945.

Overreported tax—claim. If you overreported tax, you may choose to file a claim for refund or abatement on Form 945-X any time before the period of limitations on the credit or refund expires. If you need to correct **any** underreported amounts, you must file another Form 945-X reporting only corrections to the underreported amounts. See *Is There a Deadline for Filing Form 945-X?* below.

TIP *If you discovered an error on or before December 31, 2008, but did not report it as a line adjustment on Form 945 for any year that ended before 2009 and did not file a claim (Form 843), you may use Form 945-X to correct the error. File Form 945-X for the year in which you made the error.*

Is There a Deadline for Filing Form 945-X?

Generally, you may correct overreported taxes on a previously filed Form 945 if you file Form 945-X within 3 years of the date Form 945 was filed or 2 years from the date you paid the tax reported on Form 945, whichever is later. You may correct underreported taxes on a previously filed Form 945 if you file Form 945-X within 3 years of the date the Form 945 was filed. We call each of these time frames a “period of limitations.” For purposes of the period of limitations, Form 945 is considered filed on April 15 of the succeeding calendar year if filed before that date.

Example. You filed your 2010 Form 945 on January 27, 2011, and payments were timely made. The IRS treats the return as if it were filed on April 15, 2011. On January 22, 2014, you discover that you overreported federal income tax withheld on that form by \$10,000 due

to a mathematical error. To correct the error, you must file Form 945-X by April 15, 2014, which is the end of the period of limitations, and use the claim process.



If you file Form 945-X to correct overreported amounts in the last 90 days of a period of limitations (after January 15, 2014, in the example above), you must use the claim process. You cannot use the adjustment process. If you are also correcting underreported amounts, you must use the adjustment process to file another Form 945-X to correct the underreported amounts only and pay any tax due.

Where Should You File Form 945-X?

Send your completed Form 945-X to the Internal Revenue Service Center shown below.

IF you are in . . .	THEN use this address . . .
Special filing addresses for exempt organizations; federal, state, and local governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0042
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0042
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409

How Should You Complete Form 945-X?

Use One Form 945-X for Each Year You Are Correcting

Use a separate Form 945-X for each Form 945 that you are correcting. For example, if you found errors on your Forms 945 for 2010 and 2011, file one Form 945-X to correct the 2010 Form 945. File a second Form 945-X to correct the 2011 Form 945.

EIN, Name, and Address

Enter your EIN, name, and address in the spaces provided. Also enter your name and EIN on the top of page 2 and on any attachments. If your address has changed since you filed your Form 945, enter the

corrected information and the IRS will update your address of record.

Return You Are Correcting

In the box at the top of page 1 of Form 945-X, enter the calendar year of the Form 945 you are correcting. Enter the calendar year on page 2. Be sure to write your name, EIN, Form 945-X, and calendar year on the top of any attachments.

Enter the Date You Discovered Errors

You **must** enter the date you discovered errors. If you are reporting several errors you discovered at different times, enter the earliest date you discovered them here. On line 7, report any subsequent dates and related errors.

Must You Make an Entry on Each Line?

You must provide all of the information requested at the top of page 1 of Form 945-X. You must check one box (but not both) in Part 1. In Part 2, if any line does not apply, leave it blank. Complete Parts 3 and 4 as instructed.

How Should You Report Negative Amounts?

Form 945-X uses negative numbers to show reductions in tax (credits) and positive numbers to show additional tax (amounts you owe).

When reporting a negative amount in column 3, use a minus sign instead of parentheses. For example, enter “-10.59” instead of “(10.59).” However, if you are completing the return on your computer and your software only allows you to use parentheses to report negative amounts, you may use them.

How Should You Make Entries on Form 945-X?

You can help the IRS process your Form 945-X timely and accurately if you follow these guidelines.

- Type or print your entries.
- Use Courier font (if possible) for all typed or computer-generated entries.
- Omit dollar signs. You may use commas and decimal points, if desired. Enter dollar amounts to the left of any preprinted decimal point and cents to the right of it.
- Always show an amount for cents. Do not round entries to whole dollars.
- Complete both pages and sign Form 945-X on page 2.
- Staple multiple sheets in the upper-left corner.

What About Penalties and Interest?

Generally, your correction of an underreported amount will not be subject to a failure-to-pay penalty, failure-to-deposit penalty, or interest if you:

- File on time (by the due date of Form 945 for the year in which you discover the error),
- Pay the amount shown on line 5 **when you file** Form 945-X,
- Enter the date you discovered the error, and
- Explain in detail the grounds and facts relied on to support the correction.

No correction will be eligible for interest-free treatment if any of the following apply.

- The amounts underreported relate to an issue that was raised in an examination of a prior period.
- You knowingly underreported your employment tax liability.
- You received a notice and demand for payment.

Overview of the Process

The process to correct a previously filed Form 945 or file a claim for refund is outlined below.

If you underreported the tax. If you underreported the tax actually withheld on a previously filed Form 945, check the box on line 1 and **pay** any additional amount you owe when you file Form 945-X. For details on how to make a payment, see the instructions for line 5, later.

Example—You underreported withheld income taxes. On June 20, 2012, you discover an error that results in additional tax on your 2011 Form 945. File Form 945-X by January 31, 2013, and pay the amount you owe when you file. See *When Should You File Form 945-X*, earlier. **Do not** attach Form 945-X to your 2012 Form 945.

If you overreported the tax. If you overreported the tax actually withheld on a previously filed Form 945, you may **choose** one of the following options.

- **Use the adjustment process.** Check the box on line 1 to apply any credit (negative amount) from line 5 to Form 945 for the year during which you file Form 945-X.
- **Use the claim process.** Check the box on line 2 to file a claim on Form 945-X requesting a refund or abatement of the amount shown on line 5.

TIP To ensure that the IRS has enough time to process a credit for an **overreporting adjustment** in the year during which you file Form 945-X, you are encouraged to file Form 945-X correcting the overreported amount in the first 11 months of a year. For example, if you discover an overreported amount in December, you may want to file Form 945-X during the first 11 months of the next year. This should ensure that the IRS will have enough time to process Form 945-X so the credit will be posted before you file Form 945, thus avoiding an erroneous balance due notice from the IRS. See the example below.

Example—You want your overreported tax applied as a credit to Form 945. On December 18, 2012, you discover you overreported your tax on your 2011 Form 945 and want to choose the adjustment process. To allow the IRS enough time to process the credit, you file Form 945-X on January 2, 2013, and take the credit on your 2013 Form 945.

Specific Instructions:

Part 1: Select ONLY One Process

Because Form 945-X may be used to file either an adjusted return of withheld federal income tax or a claim for refund or abatement, you **must** check one box on either line 1 or line 2. Do not check both boxes.

1. Adjusted Return of Withheld Federal Income Tax

Check the box on line 1 if you are correcting underreported amounts or overreported amounts and you would like to use the adjustment process to correct the errors.

If you are correcting both underreported amounts and overreported amounts on this form, you **must** check this box. If you check this box, any negative amount shown on line 5 will be applied as a credit (tax deposit) to your Form 945 for the year in which you are filing this form. See *Example—You want your overreported tax applied as a credit to Form 945* above.

If you owe tax. Pay the amount shown on line 5 when you file Form 945-X. Generally, you will not be charged interest if you file on time, pay on time, enter the date you discovered the error, and explain the correction on line 7.

If you have a credit. You overreported withheld federal income tax (you have a negative amount on line 5) and want the IRS to apply the credit to Form 945 for the year during which you filed Form 945-X. The IRS will apply your credit on the first day of that year. However, the credit you show on line 5 of Form 945-X may not be fully available on your Form 945 if the IRS corrects it during processing or you owe other taxes, penalties, or interest. The IRS will notify you if your claimed credit changes or if the amount available as a credit on Form 945 was reduced because of unpaid taxes, penalties, or interest.



Do not check the box on line 1 if you are correcting overreported amounts and the period of limitations on credit or refund for Form 945 will expire within 90 days of the date you file Form 945-X. Instead, check the box on line 2. See Is There a Deadline for Filing Form 945-X, earlier.

2. Claim

Check the box on line 2 to use the claim process if you are correcting **overreported amounts only** and you are claiming a refund or abatement for the negative amount (credit) shown on line 5. Do not check this box if you are correcting any underreported amounts on this form.

You must check the box on line 2 if you have a credit and the period of limitations on credit or refund for Form 945 will expire within 90 days of the date you file Form 945-X. See *Is There a Deadline for Filing Form 945-X*, earlier.

The IRS usually processes claims shortly after they are filed. IRS will notify you if your claim is denied, accepted as filed, or selected to be examined. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

Unless the IRS corrects Form 945-X during processing or you owe other taxes, penalties, or interest, IRS will refund the amount shown on line 5, plus any interest that applies.

Part 2: Enter the Corrections for the Calendar Year You Are Correcting

What Amounts Should You Report in Part 2?

In columns 1 and 2 of lines 3 and 4, show amounts for **all** of your payees, not just for those payees whose amounts you are correcting.

If a correction that you report in column 3 includes both underreported and overreported amounts (see the instructions for line 6), give us details for each error on line 7.

You may correct federal income tax withholding errors for prior years if the amounts shown on Form 945 do not agree with the amounts you actually withheld, that is, an administrative error. See section 13 of Pub. 15 (Circular E) for more information about administrative errors.



If you previously adjusted or amended Form 945 using Form 941c, Form 945-X, Form 843, an "amended" Form 945, a "supplemental" Form 945, or because of an IRS examination change, show amounts in column 2 that include those previously reported corrections.

3. Federal Income Tax Withheld

If you are correcting the federal income tax withheld you reported on line 1 of Form 945, enter the total corrected amount for **all** payees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 3 (column 1)
-line 3 (column 2)
line 3 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Example — Federal income tax withheld increased.

You reported \$9,000 as federal income tax withheld on line 1 of your 2010 Form 945. In July of 2011, you discovered that you had overlooked \$1,000 in federal income tax actually withheld from one of your payees. To correct the error, figure the difference on Form 945-X as shown.

Column 1 (corrected amount)	10,000.00
Column 2 (from line 1 of Form 945)	- 9,000.00
Column 3 (difference)	1,000.00

Example — Federal income tax withheld decreased.

You reported \$9,600 as federal income tax withheld on line 1 of your 2010 Form 945. In December of 2011, you discovered that you actually withheld \$6,900 but reported the higher amount due to a typographical (administrative) error. To correct the error, figure the difference on Form 945-X as shown.

Column 1 (corrected amount)	6,900.00
Column 2 (from line 1 of Form 945)	- 9,600.00
Column 3 (difference)	-2,700.00

Example—Failure to withhold income tax when required.

You were required to withhold \$400 of federal income tax from a new payee in December of 2010 but withheld nothing. You discovered the error on March 15, 2011. You cannot file Form 945-X to correct your 2010 Form 945 because the error involves a previous year and the amount previously reported for the new payee (zero) represents the actual amount withheld from the new payee during 2010.

Example—Administrative error. You had three payees. In 2010, you withheld \$1,000 of federal income tax from payee A, \$2,000 from payee B, and \$6,000 from payee C. The total amount of federal income tax you withheld was \$9,000. You mistakenly reported \$6,000 on line 1 of your 2010 Form 945. You discovered the error on March 16, 2011. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld from payees differs from the amount reported on Form 945. Use Form 945-X to correct the error. Enter \$9,000 in column 1 of line 3 and \$6,000 in column 2 of line 3. Subtract the amount in column 2 from the amount in column 1.

Column 1 (corrected amount)	9,000.00
Column 2 (from line 1 of Form 945)	- 6,000.00
Column 3 (difference)	3,000.00

Be sure to explain the reasons for this correction on line 7.

4. Backup Withholding

If you are correcting the backup withholding of federal income tax you reported on line 2 of Form 945, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 4 (column 1)
-line 4 (column 2)
line 4 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

TIP Read the instructions for line 3 for more information on completing line 4. For correction purposes, there is no distinction between federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. and backup withholding.

5. Total

Combine the amounts from lines 3 and 4 of column 3. Enter the result on line 5.

Your credit. If the amount entered on line 5 is less than zero, for example, “-115.00,” you have a credit because you overreported your withheld federal income tax.

- If you checked the box on line 1, **include** this amount on line 4 (“Total deposits”) of Form 945 for the year during which you file Form 945-X. Do not make changes to your Monthly Summary of Federal Tax Liability on Form 945 or on Form 945-A. The amounts reported on the record should reflect your actual tax liability for the period.
- If you checked the box on line 2, you are filing a claim for refund or abatement of the amount shown.

If your credit is less than \$1, we will send a refund or apply it only if you ask us in writing to do so.

Amount you owe. If the amount on line 5 is a positive number, you must pay the amount you owe when you file Form 945-X. You may not use any credit that you show on another Form 945-X to pay for the amount you owe, even if you filed for the amount you owe and the credit at the same time.

Payment Methods. You may pay the amount you owe on line 5 electronically using the Electronic Federal Tax Payment System (EFTPS), by credit or debit card, or by check or money order.

- The preferred method of payment is EFTPS. For information, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477 toll free, or see Pub. 966, The Secure Way to Pay Your Federal Taxes.
- For more information on paying by credit or debit card, visit the IRS website at www.irs.gov/e-pay.
- If you pay by check or money order, make it payable to “United States Treasury.” On your check or money order, be sure to write your EIN, “Form 945-X,” and the year corrected.

You do not have to pay if the amount you owe is less than \$1.

Previously assessed FTD penalty. If line 5 reflects overreported tax and the IRS previously assessed a failure-to-deposit (FTD) penalty, you may be able to reduce the penalty. For more information, see the Form 945-A instructions.

Part 3: Explain Your Corrections for the Calendar Year You Are Correcting

6. Correcting Both Underreported and Overreported Amounts

Check the box on line 6 if any corrections you entered on line 3 or line 4 in column 3 reflect both underreported and overreported amounts.

Example. If you had an increase to withheld income tax of \$15,000 for payee A and a decrease to withheld income tax of \$5,000 for payee B, you would enter \$10,000 on line 3, column 3. That \$10,000 represents the net change from corrections.

On line 7, you must explain the reason for both the \$15,000 increase and the \$5,000 decrease.

7. Explain Your Corrections

Treasury regulations require you to explain in detail the grounds and facts relied upon to support each correction. On line 7, describe in detail each correction you entered in column 3 on lines 3 and 4. If you need more space, attach additional sheets, but be sure to write your name, EIN, Form 945-X, and calendar year on the top of each sheet.

You must describe the events that caused the underreported or overreported withheld income tax or backup withholding. An explanation such as “withheld income tax was overstated” is insufficient and may delay processing your Form 945-X because the IRS may need to ask for a more complete explanation.

Provide the following information in your explanation for each error you are correcting.

- Form 945-X line number(s) affected.
- Date you discovered the error.
- Difference (amount of the error).
- Cause of the error.

You may report the information in paragraph form. The following paragraph is an example.

“The \$1,000 difference shown in column 3 of line 3 was discovered on May 13, 2011, during an internal audit. Due to a typographical error, we reported \$11,000 as withheld income tax on Form 945 instead of the \$10,000 actually withheld from payees. This correction removes the \$1,000 that was overreported.”

Part 4: Sign Here

You must fill out both pages of Form 945-X and sign it on page 2. If you do not sign, processing of Form 945-X will be delayed.

Who must sign the Form 945-X? Form 945-X must be signed by one of the following:

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to act.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the limited liability company (LLC) or principal officer duly authorized to act.
- **Trust or estate**—The fiduciary.

A duly authorized agent of the taxpayer may also sign Form 945-X if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 945-X by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39. You can find Rev. Proc. 2005-39, 2005-28 I.R.B. 82, at www.irs.gov/irb/2005-28_IRB/ar16.html.

Paid Preparer Use Only

A paid preparer must sign Form 945-X and enter the information requested in the *Paid Preparer Use Only* section of Part 4 if the preparer was paid to prepare Form 945-X and is not an employee of the filing entity. The paid preparer must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you are a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at www.irs.gov/ptin. You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, you are not required to complete this section if you are filing the return as a reporting agent and have a valid Form 8655, Reporting Agent Authorization, on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client whether federal income tax withholding is required on certain payments.

How Can You Order Forms and Publications from the IRS?



Call the IRS at 1-800-829-3676.



Visit the IRS website at www.irs.gov/formspubs.

Additional Information

You may find the following products helpful when using Form 945-X.

- Form W-4P, Withholding Certificate for Pension or Annuity Payments
- Form W-4V, Voluntary Withholding Request
- Form W-9, Request for Taxpayer Identification Number and Certification
- Instructions for Forms W-2G and 5754
- Instructions for Form 843
- Instructions for Form 945
- Form 945-A, Annual Record of Federal Tax Liability
- Pub. 15 (Circular E), Employer's Tax Guide
- Pub. 575, Pension and Annuity Income
- Pub. 966, The Secure Way to Pay Your Federal Taxes
- Pub. 1281, Backup Withholding for Missing or Incorrect Name/TIN(s)

Paperwork Reduction Act Notice We ask for the information on Form 945-X to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 945-X will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	5 hr., 44 min.
Learning about the law or the form	40 min.
Preparing and sending the form to the IRS	1 hr., 59 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 945-X simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Form 945-X" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 945-X to this address. Instead, see *Where Should You File Form 945-X*, earlier.

Form 945-X: Which process should you use?

Type of errors you are correcting

Underreported amounts ONLY

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 5 when you file Form 945-X.

Overreported amounts ONLY

The process you use depends on **when** you file Form 945-X.

If you are filing Form 945-X MORE THAN 90 days before the period of limitations on credit or refund for Form 945 expires

Choose either process to correct the overreported amounts.

Choose the adjustment process if you want the amount shown on line 5 credited to your Form 945 for the period in which you file Form 945-X. Check the box on line 1.

OR

Choose the claim process if you want the amount shown on line 5 refunded to you or abated. Check the box on line 2.

If you are filing Form 945-X WITHIN 90 DAYS of the expiration of the period of limitations on credit or refund for Form 945

You must use the **claim process** to correct the overreported amounts. Check the box on line 2.

BOTH underreported and overreported amounts

The process you use depends on **when** you file Form 945-X.

If you are filing Form 945-X MORE THAN 90 days before the period of limitations on credit or refund for Form 945 expires

Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts.

Choose the adjustment process if combining your underreported and overreported amounts results in a balance due or creates a credit that you want applied to Form 945.

- File one Form 945-X, and
- Check the box on line 1 and follow the instructions on line 5.

OR

Choose both the adjustment process and claim process if you want the overreported amount refunded to you or abated.

File two separate forms.

1. **For the adjustment process**, file one Form 945-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 5 when you file Form 945-X.

2. **For the claim process**, file a second Form 945-X to correct the overreported amounts. Check the box on line 2.

If you are filing Form 945-X WITHIN 90 DAYS of the expiration of the period of limitations on credit or refund for Form 945

You must use both the adjustment process and claim process.

File two separate forms:

1. **For the adjustment process**, file one Form 945-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 5 when you file Form 945-X.

2. **For the claim process**, file a second Form 945-X to correct the overreported amounts. Check the box on line 2.