

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

(Rev. February 2014)

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

Foreign country name Foreign province/county Foreign postal 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)

Read the separate instructions before you complete this form. Use this form to correct administrative errors made on Form 945, Annual Return of Withheld Federal Income Tax. Use a separate Form 945-X for each year that needs correction. Type or print within the boxes. You MUST complete both pages. Do not attach this form to Form 945.

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 you 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 zero, 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 of 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 the calendar year you are correcting. 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 (Form 945, line 1)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
4. Backup withholding (Form 945, line 2)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
5. Total. Combine the amounts in lines 3 and 4 of Column 3			<input type="text"/>

If line 5 is less than zero:

- 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 zero, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount You Owe* in the instructions for line 5.

Next

Name (not your trade name)

Employer identification number (EIN)

Calendar Year (YYYY)

Part 3: Explain your corrections for the calendar year you are correcting.

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 separate instructions.

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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.



Sign your name here

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Print your name here

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Print your title here

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Date

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Best daytime phone

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Paid Preparer Use Only

Check if you are self-employed

Preparer's name

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PTIN

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Preparer's signature

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Date

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

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EIN

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Address

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Phone

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City

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State

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ZIP code

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