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

Department of the Treasury — Internal Revenue Service

(Rev. February 2012)

Name (not your trade name) Trade name (if any) Address Number Street Suite or room number City State ZIP code 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. Please type or print within the boxes. Do not attach this form to Form 945.	(EIN)	per	Return You Are Correcting Enter the calendar year of the return									
Address Number Street City State ZIP code 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. Please type or print within the boxes. Do not attach this form to Form 945. You MUST complete both pages. Read the separate 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 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 Amount originally reported or as previously corrected (for ALL payees) 3. Federal income tax withheld (from line 1 of Form 945) . 4. Backup withholding (from line 2 of Form 945) .	Name (not your trade name)		you are correcting:									
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(from line 2 of Form 945)			_ =									
5. Total. Combine the amounts in lines 3 and 4 of Column 3	(Iron line i oi r											
	4. Backup withho											
If line 5 is less than zero:	4. Backup withho (from line 2 of Fo	,										
 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. 	4. Backup withho (from line 2 of Formal Combine)5. Total. Combine	the amounts in lines 3 and 4 of Co										
• If you checked line 2, this is the amount you want refunded or abated.	 4. Backup withho (from line 2 of Feb.) 5. Total. Combine If line 5 is less to the lift of the lift	the amounts in lines 3 and 4 of Cotthan zero: d line 1, this is the amount you war	olumn 3	m 945 for the tax period in which you are								
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.	 4. Backup withho (from line 2 of Feb.) 5. Total. Combine If line 5 is less to the second of the secon	the amounts in lines 3 and 4 of Cothan zero: d line 1, this is the amount you war	olumn 3	m 945 for the tax period in which you are								

iamo	e (not y	our trade name)			⊏mployer	identificati	on number (EIN)	Calendar Year (YYYY)			
Pai	rt 3:	Explain your co	orrections for the calendar year	you are cor	recting.						
	6.		if any corrections you entered on a line include both underreported and overreported amounts. I your underreported and overreported amounts on line 7.								
	7.	You must give	ou must give us a detailed explanation of how you determined your corrections. See the separate instructions.								
Pai	rt 4:	Sign here. You	must complete both pages of t	this form and	d 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.											
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