

Form 945

Annual Return of Withheld Federal Income Tax

OMB No. 1545-1430

Department of the Treasury
Internal Revenue Service

For withholding reported on Forms 1099 and W-2G.
For more information on income tax withholding, see Pub. 15 and Pub. 15-A.
Go to www.irs.gov/Form945 for instructions and the latest information.

2023



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Type or Print	Name (as distinguished from trade name)	Employer identification number (EIN)	If address is different from prior return, check here. <input type="checkbox"/>
	Trade name, if any		
	Address (number and street)		
	City or town, state or province, country, and ZIP or foreign postal code		

A If you don't 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		
2	Backup withholding	2		
3	Total taxes. If \$2,500 or more, this must equal line 7M below or Form 945-A, line M	3		
4	Total deposits for 2023, including overpayment applied from a prior year and overpayment applied from Form 945-X	4		

5 **Balance due.** If line 3 is more than line 4, enter the difference and see the separate instructions .

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6 **Overpayment.** If line 4 is more than line 3, enter the difference . . . \$ _____

Check one: ☐ Apply to next return. ☐ Send a refund.

- **All filers:** If line 3 is less than \$2,500, **don't** complete line 7 or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and check here ☐
- **Monthly schedule depositors:** Complete line 7, entries A through M, and check here ☐

7 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)									
		Tax liability for month				Tax liability for month			
A January				F June				K November	
B February				G July				L December	
C March				H August				M Total liability for year (add lines A through L)	
D April				I September					
E May				J October					

Third-Party Designee	Do you want to allow another person to discuss this return with the IRS? See separate instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.				
	Designee's name	Phone no.	Personal identification number (PIN)	<div><div></div><div></div><div></div><div></div><div></div></div>	
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 Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

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Form 945-V, Payment Voucher

Purpose of Form

Complete Form 945-V if you're making a payment with Form 945. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 945

To avoid a penalty, make your payment with your 2023 Form 945 **only if**:

- Your total taxes for the year (Form 945, line 3) are less than \$2,500 and you're paying in full with a timely filed return, or
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15 for deposit instructions. Don't use Form 945-V to make federal tax deposits.



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

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting the IRS website at *www.irs.gov/EIN*. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 945, 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 "United States Treasury." Be sure to enter your EIN, "Form 945," and "2023" on your check or money order. Don't send cash. Don't 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.

Detach Here and Mail With Your Payment and Form 945.

Form 945-V	Payment Voucher		OMB No. 1545-1430	
Department of the Treasury Internal Revenue Service	Don't staple this voucher or your payment to Form 945.		20 23	
1 Enter your employer identification number (EIN). —	2 Enter the amount of your payment Make your check or money order payable to "United States Treasury."	Dollars	Cents	
	3 Enter your business name (individual name if sole proprietor).			
	Enter your address.			
	Enter your city or town, state or province, country, and ZIP or foreign postal code.			

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