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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](https://www.irs.gov/comment) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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.)
<b>3. Federal income tax withheld</b> (Form 945, line 1) . . . . .	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
<b>4. Backup withholding</b> (Form 945, line 2) . . . . .	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
<b>5. Total.</b> 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.

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