



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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

(Rev. February 2025)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)	<div><div></div><div></div><div>-</div><div></div><div></div><div></div><div></div><div></div><div></div></div>							
Name (not your trade name)	<div></div>							
Trade name (if any)	<div></div>							
Address	<div></div>							
Number	Street			Suite or room number				
<div></div>			<div></div>	<div></div>				
City	State		ZIP code					
<div></div>		<div></div>	<div></div>					
Foreign country name	Foreign province/county		Foreign postal code					

Return You're Correcting ...

Enter the calendar year of the return you're 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. Don't 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're 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're 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. Don't check this box if you're correcting ANY underreported amounts on this form.

Part 2: Enter the corrections for the calendar year you're correcting. If any line doesn't 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)	<div></div>	<div></div>	<div></div>
4. Backup withholding (Form 945, line 2)	<div></div>	<div></div>	<div></div>
5. Total. Combine the amounts on lines 3 and 4 of Column 3			<div></div>

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're 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.

Part 3: Explain your corrections for the calendar year you're 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 instructions.

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AND OMB USE
ONLY DRAFT
December 17, 2024

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, 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.

Sign your name here

Print your name here

Print your title here

Date

/ /

Best daytime phone

Paid Preparer Use Only

Check if you're self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

/ /

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

EIN

Address

Phone

City

State

ZIP code