Annual Return of Withheld Federal Income Tax

For withholding reported on Forms 1099 and W-2G.

See separate instructions. For more information on income tax withholding, see Circular E.

Please type or print.

IRS USE ONLY

T

FF

FD

FP

I

T

Employer identification number

Name (as distinguished from trade name)

Trade name, if any

Address (number and street)

City, state, and ZIP code

If address is different from prior return, check here ▶

1 Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc.

2 Backup withholding

3 Adjustment to correct administrative errors (see instructions)

4 Total taxes. This must equal line 8M below or line M of Form 945-A

5 Total deposits for 1995 from your records

6 Balance due (subtract line 5 from line 4). See instructions

7 Overpayment. If line 4 is less than line 5, enter overpayment here ▶ $ ________________ and check if to be:

- Applied to next return ☐ OR ☐ Refunded

- All filers: If line 4 is less than $500, you need not complete line 8 or Form 945-A.

- Semiweekly schedule depositors: Complete Form 945-A and check here ▶

- Monthly schedule depositors: Complete line 8, entries A through M, and check here ▶

8 Monthly Summary of Federal Tax Liability

<table>
<thead>
<tr>
<th>Month</th>
<th>Tax liability for month</th>
<th>Tax liability for month</th>
<th>Tax liability for month</th>
</tr>
</thead>
<tbody>
<tr>
<td>A January</td>
<td></td>
<td>F June</td>
<td>K November</td>
</tr>
<tr>
<td>B February</td>
<td></td>
<td>G July</td>
<td>L December</td>
</tr>
<tr>
<td>C March</td>
<td></td>
<td>H August</td>
<td>M Total liability for year (add lines A through L)</td>
</tr>
<tr>
<td>D April</td>
<td></td>
<td>I September</td>
<td></td>
</tr>
<tr>
<td>E May</td>
<td></td>
<td>J October</td>
<td></td>
</tr>
</tbody>
</table>

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.

Signature ▶

Print Your Name and Title ▶

Date ▶

For Paperwork Reduction Act Notice and instructions for completing this form, see separate instructions.

Cat. No. 14584B

Form 945 (Rev. 10-95)
**Why a payment voucher?**

We will credit your payment more promptly and accurately, and improve our service to you if you use Form 945-V to make a payment with **Form 945**, Annual Return of Withheld Federal Income Tax.

**When am I permitted to make payments with Form 945?**

Make payments with Form 945 only if:

1. Your net taxes for the year (line 4 on Form 945) are less than $500, or
2. You are a monthly schedule depositor making a payment in accordance with the **Accuracy of Deposits** rule (refer to section 11 of **Circular E**, Employer’s Tax Guide, for details). This amount may exceed $500.

Otherwise, you are required to deposit the amount at an authorized financial institution (see section 11 of Circular E for deposit instructions). Make your deposit with a Federal Tax Deposit (FTD) coupon (Form 8109), not the Form 945-V payment voucher.

**Caution:** If you pay amounts with Form 945 that should have been deposited, you may be subject to a penalty. See Circular E.

**Specific Instructions**

**Box 1—Amount paid.**—Enter the amount paid with Form 945.

**Box 2.**—Enter the first four characters (letters or numbers) of your business name (as shown in box 4).

**Box 3—Employer identification number (EIN).**—If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and write “Applied for” and the date you applied in this entry space.

**Box 4—Name and address.**—Enter your business name and address as shown on Form 945.

- Make your check or money order payable to the Internal Revenue Service, not the IRS. Don’t send cash. Please don’t staple your payment to the voucher or the return.
- Detach the voucher and send it with the return.

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**Form 945-V**

**Payment Voucher**

<table>
<thead>
<tr>
<th>Box</th>
<th>Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter the amount of the payment you are making</td>
</tr>
<tr>
<td>2</td>
<td>Enter the first four characters of your business name</td>
</tr>
<tr>
<td>3</td>
<td>Enter your employer identification number</td>
</tr>
<tr>
<td>4</td>
<td>Enter your business name</td>
</tr>
<tr>
<td></td>
<td>Enter your address</td>
</tr>
<tr>
<td></td>
<td>Enter your city, state, and ZIP code</td>
</tr>
</tbody>
</table>

**For Paperwork Reduction Act Notice, see Form 945 Instructions.**