Form **945**

Department of the Treasury
Internal Revenue Service

Annual Return of Withheld Federal Income Tax

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.

OMB No. 1545-0029

2026

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

If address is different from prior return, check here . . . . ☐

A If you don't have to file returns in the future, check here ☐ and enter date final payments made. **A** / /

1	**Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc.**	**1**	.
2	**Backup withholding**	**2**	.
3	**Total taxes.** Add lines 1 and 2	**3**	.
4	**Total deposits for 2026, 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	**5**	.
6a	**Overpayment.** If line 4 is more than line 3, enter the difference	**6a**	.

6b Check one: ☐ Apply to next return. ☐ Send a refund.

6c Routing number ☐☐☐☐☐☐☐☐☐ **6d** Type: ☐ Checking ☐ Savings

6e Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Name *(not your trade name)*	Employer identification number (EIN)
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- **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 7a through 7m, and check here . . . . . ☐

7 Monthly Summary of Federal Tax Liability. (**Don't** complete if you were a semiweekly schedule depositor.)

	Jan.		Apr.		July		Oct.
7a	.	7d	.	7g	.	7j	.
	Feb.		May		Aug.		Nov.
7b	.	7e	.	7h	.	7k	.
	Mar.		June		Sept.		Dec.
7c	.	7f	.	7i	.	7l	.

Total liability for year. Add lines 7a through 7l. Total must equal line 3. **7m** .

Third-Party Designee

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS?
See separate instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. ☐☐☐☐☐

☐ No.

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.

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

Form 945-V, Payment Voucher

Purpose of Form

Complete Form 945-V if you're paying your balance due on Form 945 by check or money order. 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 2026 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 (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS business tax account. Don't use Form 945-V to make federal tax deposits. Instead of sending Form 945-V with a check or money order, you should pay your balance due by EFT whenever possible. If you pay your balance due by EFT, file your return using the *Without a payment* address under *Where To File* in the Instructions for Form 945; don't file Form 945-V. For more information about EFTPS or to enroll in EFTPS, go to *www.eftps.gov*. For more information about IRS Direct Pay, go to *www.irs.gov/DirectPay*. For more information about making an EFT through your IRS business tax account, go to *www.irs.gov/BusinessAccount*. See section 11 of Pub. 15 for deposit instructions.

Caution: Use Form 945-V if you're paying your balance due on Form 945 by check or money order. 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 going to *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 "2026" 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**

Department of the Treasury
Internal Revenue Service

Payment Voucher

Don't staple this voucher or your payment to Form 945.

OMB No. 1545-0029

2026

1 Enter your employer identification number (EIN).

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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.