



# Instructions for Form NYS-45-X

## Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return

Form NYS-45-X (NYS-45-X-MN), *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, is used to amend a previously filed Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*. If you determine that any of the information on a previously filed Form NYS-45 is inaccurate or incomplete or if there are federal audit changes to report, you must file an amended return, Form NYS-45-X. However, you **do not** need to use Form NYS-45-X to correct unemployment insurance (UI) contributions due (Form NYS-45, line 4) or *Re-employment service fund* (Form NYS-45, line 5) **if the error resulted from the use of an incorrect UI tax rate**. If you did use an incorrect tax rate to calculate either of these amounts, your account will be automatically adjusted. For the status of your account, you may call the New York State Department of Labor at 1 888 899-8810.

Each Form NYS-45-X can be used to amend only one quarter; if you are required to amend more than one quarter, you must complete a separate Form NYS-45-X for each quarter being amended. You can obtain forms on the Tax Department's Web site at [www.nystax.gov](http://www.nystax.gov) or by calling toll free at 1 877 698-2910.

**Note:** The extension of **-MN** after the form number refers to a manual version. This helps the Tax Department differentiate between forms that are preprinted by the department and forms printed by employers or tax practitioners.

If you are using a manual version form that does not have your identification numbers and name preprinted, enter your unemployment insurance (UI) employer registration number (if applicable) and withholding tax (WT) identification number (including check digits, if known) and write your legal name in the space provided. If you are a seasonal employer, mark an **X** in the seasonal employer box.

Mark an **X** in the box for the quarter and enter the last two digits of the tax year of the Form NYS-45 being amended.

Complete only the parts (A, B, C) of the return that require correction. For example, if you determine that you incorrectly calculated the wages in excess of the \$8,500 per employee taxable limit since January 1 (line 2), complete only Part A, *Unemployment insurance information*, as this information does not impact Part B, *Withholding tax information*, or Part C, *Amended employee wage and withholding information*. However, if you determine that you failed to include an employee's wages and withholding, complete Parts A, B, and C because information in all three parts would be affected.

**Important: Do not use negative (credit) money amounts.** Do not use minus signs, parentheses, or any other symbols on any part of Form NYS-45-X.

### Part A - Unemployment insurance (UI) information

If any of the amounts entered on lines 1 through 3 of Form NYS-45 must be corrected, complete all of Part A of Form NYS-45-X. If the amendment is to report wages not reported previously, complete Part C also.

In the first column, on lines 1 through 3 and line 5a, enter the amounts as reported previously on the most recent return filed for the quarter being amended (that is, the original Form NYS-45 or the most recent Form NYS-45-X). On line 4, enter the correct tax rate for the quarter being amended. (As noted above, if the only error on the most recent return filed for the quarter resulted from the use of an incorrect UI tax rate, your account should have been automatically adjusted and you do not need to file Form NYS-45-X.) Include the re-employment service fund tax rate of .075% in addition to your assigned normal and subsidiary rates. The combination of the normal, subsidiary, and re-employment tax rates will result in a two-digit total tax rate (for example, if your assigned normal and subsidiary tax rate is 3.925%, adding the re-employment tax rate of .075% will result in a total tax rate of 4.0%). In the second column, enter the amounts you now determine to be correct. Amounts that were previously reported correctly should be entered unchanged in both columns. For lines 1 through 3, determine the difference between the amounts entered in the first and second column and enter the difference in the third column.

**Important: Do not use negative (credit) money amounts.** Do not use minus signs, parentheses, or any other symbols on any part of Form NYS-45-X.

**Line 5b** — Multiply line 3, second column (*Correct amounts*) by the tax rate on line 4.

If amending your UI information results in an overpayment (line 5a is greater than line 5b), enter the overpayment amount on line 6. This amount will first be applied to any outstanding liabilities and any balance refunded to you. **An overpayment amount on line 6 cannot be used to offset an underpayment amount on line 19, Additional withholding tax amount due.**

If amending your UI information results in an underpayment (line 5a is less than 5b), enter the underpayment amount on line 7. This is the amount of UI contributions now due.

As a reminder, no part of the UI contribution reported was or is to be deducted from workers' remuneration. Also, the re-employment service fund is a New York State fund and amounts paid to it cannot be used as a credit for the Federal Unemployment Tax Act (FUTA).

### Part B - Withholding tax (WT) information

If any of the amounts entered on lines 12 through 17 of Form NYS-45 need to be corrected, complete all of Form NYS-45-X, Part B.

In the first column, enter the amounts as reported previously on the **original** Form NYS-45 or the most recent Form NYS-45-X filed for the quarter being amended. Enter in the second column the amounts you now determine to be correct. Amounts that were previously reported correctly should be entered unchanged in both columns.

If amending your WT information results in an overpayment (line 17 is greater than line 11), enter the overpayment amount on line 18. This amount will first be applied to any outstanding liabilities and any balance refunded. If a withholding tax overpayment is the result of reduced Form NYS-1 liabilities, you must also complete Part D. **An overpayment amount on line 18 cannot be used to offset an underpayment amount on line 7, Additional unemployment insurance amount due.**

If amending your WT information results in an underpayment (line 17 is less than line 11), enter the underpayment on line 19. This is the amount of WT now due.

Enter on line 20 the sum of line 7 and line 19. This is the combined WT and UI amount now due; make one remittance (check or money order) for this amount payable to **NYS Employment Taxes**. Write your withholding tax ID number on your remittance.

### Part C - Amended employee wage and withholding information

If you determine that there was an error made in the employee wage and withholding information reported on a previously filed Form NYS-45, Form NYS-45-X, or Form NYS-45-ATT, correct that information on Form NYS-45-X, Part C. However, if your corrections will take more than five lines, make **no** entries in Form NYS-45-X, Part C; make all corrections on a Form NYS-45-ATT-MN. Mark the *Amended return box* and indicate the quarter and tax year for the period that you are amending. If you are amending *Other wages* information, report these corrections on a separate Form NYS-45-ATT-MN; mark the *Amended return box* and the *Other wages box* and indicate the quarter and tax year of the period.

**Note:** If you were required to file Form NYS-45-CC, *Quarterly Supplemental Return for Construction Employers*, for quarters ending prior to January 1, 2006, and the information you are amending on Form NYS-45-X or on an amended Form NYS-45-ATT will affect the information you reported on Form NYS-45-CC, file an amended Form NYS-45-CC in accordance with the instructions for Form NYS-45-CC.

If your corrections to employee wage and withholding information result in changes to unemployment insurance information and/or withholding tax information reported on the Form NYS-45 or a previously filed Form NYS-45-X filed for the quarter, also amend this information on Form NYS-45-X, Part A and/or Part B.

## NYS-45-X-I (1/07) (back)

To correct errors made in Part C or on Form NYS-45-ATT, delete the entire erroneous record by entering the employee's social security number and name as originally reported and mark an **X** in column c, *UI total remuneration/gross wages paid this quarter*. Make a complete new employee record by entering information in each of the required columns. **Important: Do not use negative (credit) money amounts.** Do not use minus signs, parentheses, or any other symbols on any part of Form NYS-45-X. Refer to the examples below:

- Employee wage reporting amount incorrectly reported

a	b	c	d	e
Originally reported				
111111111	Doe, John B	9700		
Correction entry for Form NYS-45-X or amended Form NYS-45-ATT				
111111111	Doe, John B	X		
111111111	Doe, John B	10700		

- Employee social security number incorrectly reported

a	b	c	d	e
Originally reported				
222322222	Doe, Jane L	11000		
Correction entry for Form NYS-45-X or amended Form NYS-45-ATT				
222322222	Doe, Jane L	X		
222222222	Doe, Jane L	11000		

- Employee record should not have been reported

a	b	c	d	e
Originally reported				
333333333	Public, John Q	11200		
Deletion entry for Form NYS-45-X or amended Form NYS-45-ATT				
333333333	Public, John Q	X		

- Employee record should have been reported for the fourth quarter (annual wage and withholding totals)

a	b	c	d	e
Originally reported - no record reported for fourth quarter (assume previous quarters were filed correctly)				
Employee worked in prior quarters but not the fourth quarter Additional entry for fourth quarter (annual wage and withholding totals) Form NYS-45-X or amended Form NYS-45-ATT				
444444444	Public, Mary J		33000	2200

## Part D - Form NYS-1 corrections/additions

Enter in this area **all** corrections/additions to original Form NYS-1 withholding information filed for the quarter that you are reporting in Part B. **Valid** corrections/additions previously reported on your original Form NYS-45 or on a prior Form NYS-45-X filed for the quarter **must** be repeated on the current Form NYS-45-X being filed for that quarter.

**Corrections:** To correct Form NYS-1s that were previously filed, enter in columns a and b the last payroll date and total tax withheld as reported on line A and line 4, respectively, of the original Form NYS-1, and enter the correct last payroll date and total withheld in columns c and d. If withholding information on Form NYS-1 filed for the quarter was corrected on your original Form NYS-45 or a prior Form NYS-45-X filed for the quarter, and you determine that the prior correction was inaccurate, enter the last payroll date and total withheld as reported on line A and line 4 of the **original** Form NYS-1 in columns a and b and the withholding information you determine to be correct in columns c and d.

**Additions:** To report withholding information for which no Form NYS-1 was filed, make **no** entries in columns a and b. Enter the last payroll date and total withheld in the correct columns c and d only. If, on your original Form NYS-45 or on a prior Form NYS-45-X filed for the quarter, you reported withholding information for which no Form NYS-1 was filed and you determine the information was inaccurate, make **no** entries in columns a and b; enter the correct last payroll date and total withheld in columns c and d.

**Federal audit changes** - If the Internal Revenue Service makes a change to an amount an employer is required to report as wages or deduct and withhold from wages for federal income tax purposes, the employer must report this change to the New York State Tax Department within 90 days after the final federal determination of the change.

If you are reporting federal audit changes to correct withholding tax or wage reporting information **previously** reported on Form NYS-45 or NYS-45-X (and Form(s) NYS-45-ATT, if applicable), report the federal audit changes on Form NYS-45-X, *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return* (and Form(s) NYS-45-ATT, if applicable).

If you have federal audit changes to report and you **did not previously** file a Form NYS-45 for the period(s) covered by the federal audit, **do not use** Form NYS-45-X. Report the federal audit changes on Form NYS-45 (and Form(s) NYS-45-ATT, if applicable).

You must attach a copy of the final federal determination to your Form NYS-45 or NYS-45-X.

## Signature

After your return has been completed, sign in the area provided on the bottom of the **front** of the return.

This return must be signed by the individual if the employer is an individual owner; the president, treasurer or other principal officer if the employer is a corporation; a responsible and duly authorized member having knowledge of a firm's affairs if the employer is a partnership or other unincorporated organization; or, where appropriate, a responsible and duly authorized governmental official. The signature will certify that the information contained in this return is true and correct and the remuneration reported represents all remuneration paid during this calendar quarter for employment covered by the law.

If you use a payroll service or a paid preparer, the section on the bottom of the **back** of the return must be completed by the preparer.

**Note to paid preparers** - When signing an employer's New York State *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, you must use the same identification number (social security number or federal preparer tax identification number) that you use when preparing federal tax returns.

## Mail your return to:

**NYS EMPLOYMENT TAXES  
PO BOX 4119  
BINGHAMTON NY 13902-4119**

**Private delivery services** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMorgan Chase, NYS Tax Processing, 33 Lewis Road, Binghamton NY 13905-1040.

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.