



Instructions for Form NYS-45-X

Amended Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return

Form NYS-45-X, *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, you must file an amended return, Form NYS-45-X.

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 by calling the Business Tax Information Center toll free at 1 800 972-1233.

If you are using a form that does not have your identification numbers and name preprinted, enter your unemployment insurance (UI) employer registration number 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, check the seasonal employer box.

Check the box for the quarter and enter the last two digits of the tax year of the Form NYS-45 being amended.

Only the parts (A, B, C) of the return that require correction need to be completed. For example, if you determine that you incorrectly computed the wages in excess of the taxable limit (for quarters prior to 1999, the limit is \$7,000; for quarters in 1999 or subsequent years, the limit is \$8,500) since January 1 (line 2), you are only required to complete 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, you would have to complete Parts A, B, and C because information in all three parts would be affected.

Part A - Unemployment Insurance (UI) Information

If any of the amounts entered on lines 1 through 4 of Form NYS-45 must be corrected, all of Part A of Form NYS-45-X must be completed.

In the first column, enter the amounts as reported previously on the most recent return filed for the quarter being amended (i.e., the original Form NYS-45 or the most recent Form NYS-45-X). Enter your tax rate on line 4. For 1999 (and subsequent years), you must 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 (e.g., 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.

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 UI 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, all of Part B of Form NYS-45-X must be completed.

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 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 amounts 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 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, you can correct that information in Part C of Form NYS-45-X. However, if your corrections will take more than five lines, make **no** entries in Part C of Form NYS-45-X; make all corrections on a Form NYS-45-ATT-MN with the amended box checked and the quarter and tax year for the period being amended indicated. If you are amending *other wages* information, you must report these corrections on a separate Form NYS-45-ATT-MN with the amended box and the *other wages* box checked and the quarter and tax year of the period being amended indicated.

Note: If you are required to file Form NYS-45-CC, *Quarterly Supplemental Return for Construction Employers*, 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, you must file an amended Form NYS-45-CC in accordance with the instructions for Form NYS-45-CC.

NYS-45-X-I (1/01) (back)

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, you must also amend this information in Part A and/or Part B of Form NYS-45-X.

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 place 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; refer to the examples below:

• Employee wage reporting amount incorrectly reported

(a)	(b)	(c)	(d)	(e)
Originally reported				
111-11-1111	Doe, John B	9700		
Correction entry for NYS-45-X or amended NYS-45-ATT				
111-11-1111	Doe, John B	X		
111-11-1111	Doe, John B	10700		

• Employee social security number incorrectly reported

(a)	(b)	(c)	(d)	(e)
Originally reported				
222-32-2222	Doe, Jane L	11000		
Correction entry for NYS-45-X or amended NYS-45-ATT				
222-32-2222	Doe, Jane L	X		
222-22-2222	Doe, Jane L	11000		

• Employee record should not have been reported

(a)	(b)	(c)	(d)	(e)
Originally reported				
333-33-3333	Public, John Q	11200		
Deletion entry for NYS-45-X or amended NYS-45-ATT				
333-33-3333	Public, John Q	X		

• Employee record should have been reported for the fourth quarter

(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 Addition entry for fourth quarter NYS-45-X or amended NYS-45-ATT				
444-44-4444	Public, Mary J		33000	2200

Part D - NYS-1 Corrections/Additions

Enter in this area **all** corrections/additions to original NYS-1 withholding information filed for the quarter being reported 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-1's 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).

Signature

After your return has been completed, you must 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 that 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.

Private Delivery Services - The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. Call 1 800 462-8100 to order this publication.) If you use **any** private delivery service, address your return to: **The Chase Manhattan Bank, NYS Government Tax Processing, 12 Corporate Woods Blvd - 4th Floor, Albany NY 12211-2524.**

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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 the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.