

Important Filing Reminders for Forms NYS-45 and NYS-45-ATT

Prior to filing

- Verify that your federal employer identification number (EIN), business name, and the filing year and quarter are correct. Do **not** use your Social Security number.
- Verify that the federal EIN you use on Form W-2 is the same as the federal EIN used to report your employees' wages on either Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, or Form NYS-45-ATT, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return - Attachment*.

For each of the first three calendar quarters

- Complete Part C, columns a, b, and c.
- Include all employees that worked for you during the quarter you are filing for.
- Report all employees, including executives, only once.

For the fourth calendar quarter only (or quarter for which the final return is filed)

- Complete Part C, columns a, b, c, **d**, and **e**.
- Include all employees you had at any time during the year no matter how long, or for which quarter, they were employed.
- Report the annual total federal gross wages subject to withholding in Part C, **column d**.
- Report the total of New York State, New York City, and Yonkers withholding (when applicable) in Part C, **column e**.
- Report those figures in the correct columns.

If you go out of business or change your federal EIN

- File a final return.
- Include the ceased paying wages date.

If you need to correct wage reporting information for one or more employees

- See [Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*](#), to determine whether you may file an amended return.
- See [Form NYS-45-X-1, *Instructions for Form NYS-45-X, Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*](#), for help reporting corrected information using the proper format.
- Visit the [IRS](#) website for information on when and how to issue Form W-2c, *Corrected Wage and Tax Statement*.

Questions?

- Visit our website: www.tax.ny.gov
- Call us at 518-485-6654