



Important filing reminders for Forms NYS-45 and NYS-45-ATT

Note: For calendar quarters beginning before January 1, 2019, refer to [Form TR-150.6](#).

Before filing

- Verify that your federal employer identification number (EIN), business name, and the filing year and quarter are correct. Don't use your Social Security number in place of your EIN.
- 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*.

When filing for each quarter

- Complete Part C, columns a, b, c, d and e.
- Include all employees who worked for you during the quarter for which the return is filed.
- Report all employees, including executives, only once.
- Report the quarterly total federal gross wages subject to withholding in Part C, column d.
- Report the quarterly total of New York State, New York City, and Yonkers withholding (when applicable) in Part C, column e. Make sure you report the figures in the correct columns.
- If you use a payroll service (or other preparer):
 - each quarter, supply wage reporting information to them promptly and accurately; and
 - before the due date, *verify that they filed all required information on time*.

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

- Determine whether you may file an amended return (see Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*).
- Report your corrected information using the proper format. For assistance, see Form NYS-45-X-1, *Instructions for Form NYS-45-X, Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*.
- If necessary, issue Form W-2c, *Corrected Wage and Tax Statements*, to your employees. 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 (search: *withholding*)
- Visit the IRS website: www.irs.gov
- Call us at 518-485-6654