



Instructions for Form NYS-45-X

Amended Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return

Form NYS-45-X is used to amend a previously Web- or paper-filed Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*. If you determine that any of the information on a previously Web- or paper-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 rate**. If you did use an incorrect 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.tax.ny.gov or by calling (518) 485-6654.

If applicable, enter in the first box your 7-digit unemployment insurance (UI) employer registration number, and in the second box, your check digit. Enter in the first box of the withholding identification number your 9-digit federal employer identification number (EIN); in the second box, your 2-digit NYS suffix, if any; and in the third box, your assigned check digit, if known. Also enter 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 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 UI wage base per employee since January 1 (line 2), complete only Part A, *Unemployment insurance (UI) information*, as this information does not impact Part B, *Withholding tax (WT) 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

UI wage base			
The UI wage base will adjust January 1 of each year, as follows:			
Year	UI wage base	Year	UI wage base
2013 and prior	\$ 8,500	2020	\$ 11,600
2014	10,300	2021	11,800
2015	10,500	2022	12,000
2016	10,700	2023	12,300
2017	10,900	2024	12,500
2018	11,100	2025	12,800
2019	11,400	2026	13,000

After 2026, the wage base will permanently adjust on January 1 of each year to 16% of the state average annual wage, rounded up to the nearest \$100. The state average annual wage is established no later than May 31 of each year. The annual average wage cannot be reduced from the prior year's level.

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 UI 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 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 rate of .075% in addition to your assigned normal and subsidiary rates. The combination of the normal, subsidiary, and re-employment rates will result in a two-digit total rate (for example, if your assigned normal and subsidiary rate is 3.925%, adding the re-employment rate of .075% will result in a total 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.

Line 5b – Multiply line 3, second column (*Correct amounts*) by the total 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 in U.S. funds to **NYS Employment Contributions and 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. 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; mark the *Amended return* box and the *Other wages* box and indicate the quarter and tax year of the period.

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 for the quarter, also amend this information on Form NYS-45-X, Part A and/or Part B.

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, *Total UI remuneration 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 previously Web- or paper-filed Forms NYS-1, 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 (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 preparing an employer’s New York State *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an

exclusion code. Also, you must enter your federal preparer tax identification number (PTIN), if you have one. If you do not have a PTIN, use your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

Mail your return to:

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

Private delivery services – See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

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 contribution and 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.

See our Web site (at www.tax.ny.gov) or Publication 54, *Privacy Notification*, for more information.

Section 537 of the New York State Unemployment Insurance Law provides that unemployment insurance information is confidential and cannot be disclosed except under limited circumstances. Unemployment insurance information regarding an employer, including wage reporting information used by the Department of Labor in administering the unemployment insurance program, may be requested and used for other governmental purposes. These purposes include, but are not limited to, verification of an individual's eligibility for other governmental programs.

Need help?

See Form NYS-45-I, *Instructions for Form NYS-45*.