



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

Note: For calendar quarters beginning on or after January 1, 2019, refer to [Form TR-150.5](#).

Before 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 who worked for you during the quarter for which the return is filed.
- 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 use a **payroll service** (or other preparer):
 - supply your fourth quarter 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

- 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-I, *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
- Visit the IRS website: www.irs.gov
- Call us at 518-485-6654