Form **945-A**
(Rev. October 1997)

Department of the Treasury
Internal Revenue Service

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Annual Record of Federal Tax Liability

▶ File with Form 945 or CT-1.

OMB No. 1545-1430

Name as shown on Form 945 or CT-1

Employer identification number

	January tax liability				February tax liability				March tax liability	
1		17		1		17		1		17	
2		18		2		18		2		18	
3		19		3		19		3		19	
4		20		4		20		4		20	
5		21		5		21		5		21	
6		22		6		22		6		22	
7		23		7		23		7		23	
8		24		8		24		8		24	
9		25		9		25		9		25	
10		26		10		26		10		26	
11		27		11		27		11		27	
12		28		12		28		12		28	
13		29		13		29		13		29	
14		30		14		ST		14		30	
15		31		15				15		31	
16		ST		16				16		ST	

(A) Total for month . . . ▶
(B) Total for month . . . ▶
(C) Total for month . . . ▶

	April tax liability				May tax liability				June tax liability	
1		17		1		17		1		17	
2		18		2		18		2		18	
3		19		3		19		3		19	
4		20		4		20		4		20	
5		21		5		21		5		21	
6		22		6		22		6		22	
7		23		7		23		7		23	
8		24		8		24		8		24	
9		25		9		25		9		25	
10		26		10		26		10		26	
11		27		11		27		11		27	
12		28		12		28		12		28	
13		29		13		29		13		29	
14		30		14		30		14		30	
15		ST		15		31		15		ST	
16				16		ST		16			

(D) Total for month . . . ▶
(E) Total for month . . . ▶
(F) Total for month . . . ▶

Form **945-A** (Rev. 10-97)

Annual Record of Federal Tax Liability
(continued)

Form 945-A (Rev. 10-97) ᑐᑐᑐᑐ

Employer identification number

July tax liability				August tax liability				September tax liability		
1		17		1		17		1		17
2		18		2		18		2		18
3		19		3		19		3		19
4		20		4		20		4		20
5		21		5		21		5		21
6		22		6		22		6		22
7		23		7		23		7		23
8		24		8		24		8		24
9		25		9		25		9		25
10		26		10		26		10		26
11		27		11		27		11		27
12		28		12		28		12		28
13		29		13		29		13		29
14		30		14		30		14		30
15		31		15		31		15		ST
16		ST		16		ST		16		

(G) Total for month . . ▶

(H) Total for month . ▶

(I) Total for month . . ▶

October tax liability				November tax liability				December tax liability		
1		17		1		17		1		17
2		18		2		18		2		18
3		19		3		19		3		19
4		20		4		20		4		20
5		21		5		21		5		21
6		22		6		22		6		22
7		23		7		23		7		23
8		24		8		24		8		24
9		25		9		25		9		25
10		26		10		26		10		26
11		27		11		27		11		27
12		28		12		28		12		28
13		29		13		29		13		29
14		30		14		30		14		30
15		31		15		ST		15		31
16		ST		16				16		ST

(J) Total for month . . ▶

(K) Total for month . ▶

(L) Total for month . . ▶

(M) Total tax liability for year (add lines **(A)** through **(L)**). This should equal line 4 on Form 945 (or the total taxes line on Form CT-1) . . . ▶

General Instructions

Purpose of form. Use this form to report nonpayroll income tax withholding based on the dates the amounts are withheld. These nonpayroll items include backup withholding and withholding on pensions, annuities, IRAs, Indian gaming profits, and gambling winnings. Also use Form 945-A to report tax liabilities reported on **Form CT-1,** Employer's Annual Railroad Retirement Tax Return. If you are a Form CT-1 filer, refer to Part II of the Form CT-1 for additional information that must be reported on Form 945-A.

Note: *Form 945-A is a summary of your tax liability, **not** a summary of deposits made.*

Who must file. Semiweekly schedule depositors are required to complete and file Form 945-A with Form 945 or CT-1. Do not complete this form if you are a monthly schedule depositor, unless you accumulate a tax liability of $100,000 during any month of the year. Monthly schedule depositors who accumulate $100,000 become semiweekly schedule depositors for the remainder of the year and must complete Form 945-A for the entire year. The deposit rules, including the $100,000 next-day deposit rule, are explained in section 11 of **Circular E,** Employer's Tax Guide (Pub.15), the **Instructions for Form 945,** and the **Instructions for Form CT-1.**

Important. Form 945-A is used by the IRS to match your tax liability reported on this form with your deposits and to determine if you have deposited your withholding tax liabilities on time. Unless Form 945-A is properly completed and filed with Form 945 or CT-1, the IRS will not be able to process your return and will have to contact you for the missing information.

Specific Instructions

If you are required to report your tax liabilities on Form 945-A as discussed above, file it with Form 945 or CT-1. Do not complete entries **A** through **M** of the *Monthly Summary of Federal Tax Liability* (line 8 on Form 945) or the *Monthly Summary of Railroad Retirement Tax Liability* (page 2 of Form CT-1). However, be sure to mark the semiweekly schedule depositor checkbox above line 8 of Form 945.

Each numbered space on Form 945-A corresponds to dates during the year. Report your tax liabilities corresponding to the dates payments are made, **not** to when the liabilities are accrued. For example, if you became liable for a pension distribution on December 31, 1996, but did not make the distribution until January 3, 1997, the income tax withholding liability for the distribution must be reported on Form 945-A for 1997, on line 3 for January. The **ST** entry spaces are for the *supplemental annuity work-hour tax* for Form CT-1 filers only. See Part II of Form CT-1 for more information.

Example A. Cedar Co., which has a semiweekly deposit schedule, makes periodic payments on gambling winnings on the 15th day of each month. On December 24, 1997, in addition to its periodic payments, it withheld from a payment on gambling winnings under the backup withholding rules. Since Cedar Co. is a semiweekly schedule depositor, it must record these nonpayroll withholding liabilities on Form 945-A. It must report tax liabilities on line 15 for each month and line 24 for December. Cedar Co. enters the monthly totals on lines **A** through **L.** It adds these monthly subtotals and enters the total tax liability for the year on line **M.** The amount on line **M** should equal line 4 of Form 945.

Example B. Fir Co. is a semiweekly schedule depositor. During January, it withheld income tax on pension distributions as follows: $52,000 on January 10; $35,000 on January 24. Since Fir Co. is a semiweekly schedule depositor, it must record its income tax withholding liabilities on Form 945-A. It must record $52,000 on line 10 and $35,000 on line 24 for January.

Example C. Because Elm Inc. is a new business, it is a monthly schedule depositor for 1997. During January, it withheld income tax on nonpayroll payments as follows: $2,000 on January 10; $99,000 on January 24. The deposit rules require that a monthly schedule depositor begin depositing on a semiweekly deposit schedule when a $100,000 or more tax liability is accumulated on any day within a month (see section 11 of Circular E for details). Since Elm Inc. accumulated $101,000 ($2,000 + $99,000) on January 24, 1997, it became a semiweekly schedule depositor. Elm Inc. must complete Form 945-A and file it with Form 945. It must record $2,000 on line 10 and $99,000 on line 24 for January. No entries should be made on line 8 of Form 945 although Elm Inc. was a monthly schedule depositor until January 24.

Adjustments. Semiweekly schedule depositors must report adjustments on Form 945-A to correct ***administrative errors*** on prior Forms 945 and errors on prior Forms CT-1. (**Reminder:** You will not be allowed a refund or credit for any prior year overpayment of income tax that you withheld or deducted from a payee.) See the Instructions for Form 945, section 13 of Circular E for information on correcting administrative errors, and the Instructions for CT-1. (The Circular E instructions for making adjustments refer to Form 941, but also apply to Form 945 adjustments.) If the adjustment increases your current liability, report the adjustment on the entry space corresponding to the date the error was discovered.

If the adjustment decreases your current liability, use the adjustment amount as a credit to offset subsequent liabilities on Form 945-A until it is used up. For example, on January 8, 1997, Oak Rail Co. discovered that a mathematical error was made on a prior year return, resulting in a $10,000 overstatement of nonpayroll income tax withholding. Since the correct amounts were withheld and reported on Forms 1099-R, this is an administrative error that can be corrected on Form 945. Oak Rail Co. made payments subject to nonpayroll income tax withholding on January 3, 10, 17, 24, and 31 and had a $5,000 tax liability for each of those pay dates. On Form 945-A, it must report $5,000 on line 3 for January. The adjustment for the $10,000 overstatement is used to offset the January 10 and 17 liabilities, so these two $5,000 liabilities are not deposited or reported on Form 945-A. The $5,000 liabilities for January 24 and 31 must be reported on lines 24 and 31 for January.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 8 hr., 37 min.

**Preparing and sending
the form to the IRS** . . . . 8 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions of the tax return with which this form is filed.