





# Form 945-V Payment Voucher

## Why a payment voucher?

We will credit your payment more promptly and accurately, and improve our service to you if you use Form 945-V to make a payment with **Form 945**, Annual Return of Withheld Federal Income Tax.

## When am I permitted to make payments with Form 945?

Make payments with Form 945 only if:

1. Your net taxes for the year (line 4 on Form 945) are less than \$500, or

2. You are a monthly schedule depositor making a payment in accordance with the **Accuracy of Deposits** rule (refer to section 11 of **Circular E**, Employer's Tax Guide, for details). This amount may exceed \$500.

Otherwise, you are required to deposit the amount at an authorized financial institution (see section 11 of Circular E for deposit instructions). Make your deposit with a Federal Tax Deposit (FTD) coupon (Form 8109), not the Form 945-V payment voucher.

**Caution:** If you pay amounts with Form 945 that should have been deposited, you may be subject to a penalty. See Circular E.

## Specific Instructions

**Box 1—Amount paid.**—Enter the amount paid with Form 945.

**Box 2.**—Enter the first four characters (letters or numbers) of your business name (as shown in box 4).

**Box 3—Employer identification number (EIN).**—If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and write "Applied for" and the date you applied in this entry space.

**Box 4—Name and address.**—Enter your business name and address as shown on Form 945.

- Make your check or money order payable to the Internal Revenue Service, not the IRS. Don't send cash. Please don't staple your payment to the voucher or the return.
- Detach the voucher and send it with the return.

(Detach at this line) Cat. No. 20563G

## Form 945-V

Department of the Treasury  
Internal Revenue Service

## Form 945 Payment Voucher

OMB No. 1545-1430

# 1995

1 Enter the amount of the payment you are making

▶ \$ .

2 Enter the first four characters of your business name

4 Enter your business name

Enter your address

Enter your city, state, and ZIP code

3 Enter your employer identification number

For Paperwork Reduction Act Notice, see Form 945 Instructions.