



Department of Taxation and Finance

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Withholding tax changes for 2025

To improve your filing experience, reduce errors, and increase compliance for employer reporting of each employee's information, the Tax Department is streamlining withholding tax and wage reporting forms and Web File applications.

- On Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, you must file all parts together as a single return. This includes Part A – *Unemployment insurance (UI) information*, Part B – *Withholding tax (WT) information*, and Part C – *Quarterly employee/payee wage reporting and withholding information*.
- On Form NYS-45, Part C, you must separately report New York State, New York City, and Yonkers tax withheld for **each** employee.
- You can electronically file all withholding tax returns, including amended returns. Our online applications will automatically perform all mathematical calculations and reduce errors.
- You can use ACH debit with any withholding tax application.
- You cannot request a credit across tax years. If you have an overpayment on your fourth quarter return, we will automatically send you a refund.
- You must include your employer mailing address on most forms.
- Corrections to previously filed Forms NYS-1 will no longer be allowed on Form NYS-45. For certain scenarios, you will now amend Form NYS-1 directly. Visit the website below for more details.
- When amending your Form NYS-45 or Form NYS-1, *Return of Tax Withheld*, you must submit a complete new filing (including all return parts and all employee records, not just the changes) to avoid processing delays and penalties. When using Web File, your original information will pre-populate, so it's easier and faster for you to correct errors online.
- We are retiring Forms NYS-45-X, *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, and NYS-45-ATT, *Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return - Attachment*. To file by paper, be sure to follow the updated instructions on Form NYS-45-I.

To prepare for these changes, scan the QR code or visit our website at www.tax.ny.gov (search: *withholding*).

To stay up to date, please subscribe to the Tax Department's withholding tax emails

