

2025 Instructions for Form 945-V Payment Voucher

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Section references are to the Internal Revenue Code unless otherwise noted.

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Complete Form 945-V if you're making a payment with Form 945. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

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To avoid a penalty, make your payment with your 2025 Form 945 **only if**:

- Your total taxes for the year (Form 945, line 3) are less than \$2,500 and you're paying in full with a timely filed return, or
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of [Pub. 15](#) for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS business tax account. Don't use Form 945-V to make federal tax deposits. You can also pay your balance due by EFT instead of sending Form 945-V. If you pay your balance due by EFT, file your return using the Without a payment address under [Where To File](#) in the Instructions for Form 945; don't file Form 945-V. For more information about EFTPS or to enroll in EFTPS, go to www.eftps.gov. For more information about IRS Direct Pay, go to www.irs.gov/DirectPay. For more information about making an EFT through your IRS business tax account, go to www.irs.gov/BusinessAccount. See section 11 of [Pub. 15](#) for deposit instructions.

Caution! Use Form 945-V when making any payment with Form 945. However, if you pay an amount with Form 945 that should've been deposited, you may be subject to a penalty. See *Deposit Penalties* in section 11 of [Pub. 15](#).

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Box 1 - Employer identification number (EIN). [top](#) If you don't have an EIN, you may apply for one online by going to www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 945, write "Applied For" and the date you applied in this entry space.

Box 2 - Amount paid. [top](#) Enter the amount paid with Form 945.

Box 3 - Name and address. [top](#) Enter your name and address as shown on Form 945.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 945," and "2025" on your check or money order. Don't send cash. Don't staple Form 945-V or your payment to the return (or to each other).
- Detach Form 945-V and send it with your payment and Form 945 to the address provided in the Instructions for Form 945.

Note: You must also complete the entity information above line A on Form 945.
