



If you are using a paid preparer or a payroll service, the section below must be completed.

Paid Preparer's Use	Preparer's signature	Telephone number ()	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN										
	Preparer's firm name (or yours, if self-employed)	Address	Preparer's EIN												
Payroll service name				Payroll service's EIN											
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Instructions

General information — Workers' compensation reform legislation enacted in 1998 (Chapter 135 of the Laws of 1998) imposes new filing requirements on construction employers. Form NYS-45-CC is used by construction employers to report information required by the legislation to the New York State Tax Department. This information will be made available to workers' compensation insurance carriers to ensure that construction employers receive the experience ratings to which they are entitled. For more information about Form NYS-45-CC, see Publication 57, *Questions and Answers for Construction Employers*.

Who must file — Except as provided below, employers in the *construction classification* are required to file Form NYS-45-CC. *Construction classification* is defined by the new legislation as employments classified under sections 220, 240, and 241 of the New York State Labor Law.

The Tax Department will use the Standard Industrial Classification (SIC) code or North American Industry Classification System (NAICS) codes for *construction*, assigned by the State Department of Labor, to preliminarily identify construction employers who have to file this form. Based on this identification the Tax Department will include Form NYS-45-CC in the mailing of Form NYS-45 for these employers. (If you are an employer who meets the filing requirements described in these instructions, but you do not receive Form NYS-45-CC from the Tax Department, you still must file. See *Need help?* below for information on how to order forms.)

The Department of Labor assigns SIC and NAICS codes. Employers who feel the codes assigned to them do not properly reflect their business activities must contact the New York State Department of Labor at (518) 485-8145. However, an employer must continue to file based on his or her current code until notified by the Tax Department that the employer has been assigned a different SIC or NAICS code.

Exception: Construction employers who are *exclusively* engaged in the construction of one- or two-family homes are not required to file Form NYS-45-CC.

Which employees to report — Employees who provide services that include constructing, excavating, erecting, demolishing, repairing, altering, painting, cleaning, or pointing of a building or structure must be included on Form NYS-45-CC. However, for employees providing such services with respect to the construction of one- or two-family homes and other types of construction, only information relating to the other types of construction must be reported. In addition, any employees performing administrative functions, such as accountants, secretaries, or clerks, do not have to be reported. (Employees required to be included on Form NYS-45-CC will be referred to in these instructions as *reportable employees*.)

What information to report — The law divides New York State into three geographic locations, by county. These three locations are:

- (A) Bronx, Kings, New York, Queens, and Richmond counties;
- (B) Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties; and
- (C) All other New York State counties.

For each of the above geographic locations, the law requires that the following aggregate information be reported:

- the number of reportable employees who worked during the quarter,
- the total hours worked by these employees during the quarter,
- the total gross wages paid to these employees each week during the quarter, and
- the total annual wages subject to withholding paid to these employees (required on 4th quarter and final returns only).

When to file — Form NYS-45-CC must be filed quarterly at the same time as Form NYS-45. Form NYS-45 is due the last day of the month following the end of each calendar quarter. However, you may file the following components of the 4th quarter Form NYS-45 by February 28 without penalty: wage reporting information, annual withholding reconciliation information and Form NYS-45-CC. The 4th quarter Form NYS-45-CC may be filed separately from the other components of Form NYS-45 as long as it is filed by February 28. For additional information on the due dates for Form NYS-45, see Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax*.

Note: Employers need not file Form NYS-45-CC for any quarter in which they are not required to file Form NYS-45.

Definitions — *Gross wages paid* and *annual wages subject to withholding* have the same meanings as defined for wage reporting and withholding purposes.

Specific instructions — Mark an "X" in the box for the appropriate quarter and enter the last two digits of the year for the quarter being reported.

If an employer engages exclusively in one- or two-family home construction, then the employer should mark an "X" in the *Not required to file, engaged exclusively in one- or two-family home construction* box. The Tax Department will remove employers who have checked this box from the mailing list for Form NYS-45-CC. However, if an employer's situation changes in the future and the employer then has reportable employees, the employer must file Form NYS-45-CC.

An employer who has previously engaged in construction activities on other than one- or two-family homes, but has not engaged in any such activities for the current quarter, should mark an "X" in the *Required to file but no reportable activity in this quarter* box. Employers must continue to file and check this box (providing they are required to file

Form NYS-45 for the quarter) until the employer either engages in other than one- or two-family home construction, or qualifies to check the *Not required to file, engaged exclusively in one- or two-family home construction* box as described above.

Employers who permanently cease construction activities should check the *Final return* box.

Line 1 - Enter in column A, B, and/or C, as applicable, the number of reportable employees who worked during the quarter in those counties. An employee may be counted more than once if he or she worked in different counties during the quarter. However, individual employees must be reported only once in any one column. For example, if an employee worked in Queens county, then Nassau county, and then again in Queens county during the quarter, he would be reported once in column A and once in column B.

Line 2 - Enter in column A, B, and/or C, as applicable, the total hours worked during the quarter by those reportable employees included in that column on line 1.

Line 3 - Enter in column A, B, and/or C, as applicable, the annual wages subject to withholding for the year earned by those reportable employees included in that column on line 1. These amounts must only be reported on the final return filed for the calendar year.

The final return filed for the calendar year is usually for the fourth quarter, but may be for an earlier quarter if you have permanently ceased paying wages or if you are a seasonal employer reporting annual information.

Line 4a through 4n - Enter in column A, B, and/or C, as applicable, weekly gross wages paid during the quarter for those reportable employees included in that column on line 1. (Use calendar weeks of Sunday to Saturday.)

Weekly entries should be made whenever the employer makes a payroll for reportable employees. *The payroll should be reported by the location in which the work was performed.* The full amount of the payroll for reportable employees should be reported on the line for the week in which it was paid (regardless of when it was earned). However, payrolls made more frequently than weekly must be aggregated for one week and reported.

If employees are paid on an other than weekly basis, the weeks with no payroll should be reported as zero. For example, employers with biweekly payrolls will have alternating lines with wages for the weeks in which payments are made, and alternating lines of zeros for weeks with no payrolls.

Signature — After the return has been completed, it must be signed in the area provided at the bottom of the return.

This return must be signed by: the individual, if the employer is an individual owner; the president, treasurer, or other principal officer if the employer is a corporation; or a responsible and duly authorized member having knowledge of a firm's affairs, if the employer is a partnership or other unincorporated organization. The signature certifies that the information contained in this return is true and correct.

If a payroll service or a paid preparer is used, the appropriate section on the back of the return must be completed by the payroll service or preparer.

Filing amended information — An amended return can only be filed after an original return for the quarter being amended has been filed.

To file an amended Form NYS-45-CC, mark an "X" in the *Amended return* box and indicate the year and quarter you are amending. Enter the company's federal employer identification number (EIN) (with the New York State suffix, if any), and the company's legal name in the space provided. On the amended return, enter only the information being added or changed.

Need help?

- Tax information: 1 800 972-1233
- Forms and publications: 1 800 972-1233
- From outside the U.S. and outside Canada: (518) 485-6800
- Fax-on-demand forms: 1 800 748-3676
- Internet access: <http://www.tax.state.ny.us>
- Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification — The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instruction, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.