

INSTRUCTIONS FOR AMENDED RETURN

Purpose of the Form: Use Form 941A-ME to correct an error in **income tax withheld** in an earlier quarter of the same calendar year. Please do not make adjustments on any current Form 941ME, 941/CN1-ME or 941/CS1-ME to amend the period for which the error was made. Prepare a separate 941A-ME for each quarter in which an error was made.

Quarter Ending: Enter the last day of the period being corrected. For example, if the error was made in the first quarter, 1997 enter 03/31/1997.

Line 1. Enter the withholding amount previously reported for the quarter being corrected.

Line 2. Enter the correct withholding amount for the quarter being corrected.

Line 3. Compare the amounts entered on lines 1 and 2 and enter the difference on this line. The amount may be either positive or negative. If it is negative, enter a minus sign in the box to the left of the number.

Balance Due. If the amendment results in a balance due, enter the balance due amount on line 4 and enclose a check for that amount. Mail the payment to **Maine Bureau of Taxation, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024.**

Overpayment. If the amendment results in an overpayment, enter the overpayment amount on line 5. If you would like the overpayment refunded to you, check the box below line 5. If you do not check this box, your withholding account will be credited.

Line 6. Use this space to enter an explanation of the error you are correcting.