

## INSTRUCTIONS FOR AMENDED RETURN

**Purpose of Form:** Use Form 941A-ME to:

1. Correct a reporting error in the amount of withholding for the current year or a prior year. However, do not use Form 941A-ME to correct income tax withholding reported on a prior year return if the amount was withheld, reported and remitted to Maine Revenue Services.
2. Report and remit additional withholding due.
3. Obtain a refund of excess income tax withheld and remitted to Maine Revenue Services in the current year.

### **IMPORTANT INFORMATION**

- **CHANGES IN PASS-THROUGH ENTITY WITHHOLDING AND CHANGES IN EMPLOYER/NON-WAGE FILER WITHHOLDING MUST BE REPORTED ON SEPARATE AMENDED RETURNS (Form 941A-ME).**
- For purposes of Form 941A-ME, the term “member” means a partner, shareholder of an S corporation, or member of an LLC.
- Complete Schedule 2A to make corrections to individual employee/payee/member income tax withholding. Enter data **ONLY** for those employees, payees or members whose withholding amounts or identification numbers are being adjusted. See Schedule 2A instructions for more information.
- **PAID PREPARER OR PAYROLL PROCESSOR.** When using a paid preparer or payroll processor, enter their federal employer identification number (“EIN”) and Maine payroll processor license numbers in the designated fields.

If an amended return is filed after the end of the year, you must attach copies of original or corrected annual statements (e.g. Forms W-2, W-2C, 1099) that reflect the corrected amount of withholding for the employees or payees listed on Schedule 2A.

If an amended return is filed after filing the annual Form W-3ME, an amended Form W-3ME must also be filed.

Period Covered: Prepare a separate Form 941A-ME for each quarter in which an error was made. Enter the beginning and ending dates of the quarter being corrected. For example, if the error was made in the first quarter of 2013, enter 01-01-13 to 03-31-13.

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

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

**Note:** Do not limit the withholding entered on lines 1 and 2 to the employees, payees or members being corrected.

**Line 3.** Line 1 minus line 2. This amount may be either positive or negative. If it is negative, enter a minus sign in the space to the left of the number.

**Line 4. Underpayment:** If line 3 is a negative amount (line 2 is larger than line 1), enter the underpayment on line 4. Make check payable to: Treasurer, State of Maine. Enclose the check with your return and mail both to Maine Revenue Services, P.O. Box 1065, Augusta, ME 04332-1065. Complete Schedule 2A to make corrections to individual employee/payee/member income tax withholding.

**Line 5. Overpayment:** If line 3 is a positive amount (line 1 is larger than line 2), enter the overpayment amount on line 5. A refund check will be mailed to you. If any portion of the overpayment is attributable to income taxes withheld, you must, on Schedule 2A, identify the affected employee, payee or member and related withholding amount. You must also obtain from each employee, payee or member a statement that the employee, payee or member has not claimed and will not claim a refund or credit of the excess withholding amount. Mail return to Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064.

**Line 6.** Use line 6 to provide an explanation of the errors you are correcting. Overpayments will not be refunded without sufficient explanation. Attach documentation to support the changes.

## Schedule 2A Instructions

**All filers** must complete Schedule 2A, Columns A through E, and lines 1a through 2b. Include only those employees, payees or members for whom you are making a correction.

**NOTE:** If you enter the name and identification number of an employee, payee or member in columns A and B, you must also include values in columns D and E. If there is no withholding amount to report, enter zero (\$0).

**Column A.** Enter each member's last name, first name and middle initial, as space provides, for whom you are making a correction. If the payee or member is other than an individual, enter the business name.

**Column B.** Enter the employee, payee or member's social security number or, if the payee or member is other than an individual, the federal employer identification number.

**Column C.** Check the box in column C if the identification number entered in column B is a federal employer identification number and NOT a social security number. Otherwise, leave column C blank.

**Column D.** For each employee, payee or member listed in column A, enter the Maine income tax withholding as originally reported during the quarter being corrected. If no income tax withholding was originally reported, enter zero (\$0). Do not leave this line blank.

**Column E.** For each employee, payee or member listed in column A, enter the correct withholding amount for the quarter being corrected. Do not leave this line blank; if the correct withholding for the quarter is zero, enter zero (\$0).

**Line 1a.** For each page of Schedule 2A completed, enter the total of column D. If for each page the total is zero, enter zero (\$0).

**Line 1b.** For each page of Schedule 2A completed, enter the total of column E. If for each page the total is zero, enter zero (\$0).

**Line 2a.** On the last Schedule 2A page only, enter the total of line 1a amounts for all Schedule 2A pages. If the total is zero, enter zero (\$0).

**Line 2b.** On the last Schedule 2A page only, enter the total of line 1b amounts for all Schedule 2A pages. If the total is zero, enter zero (\$0).

### **How to report corrections to employee, payee or member identification numbers:**

The following steps must be followed for each quarter being corrected.

**Step 1:** List the employee, payee or member under the incorrect ID number used on the original return (Form 941ME, 941/C1-ME or 941P). In column D, enter the original amount withheld and in column E, enter zero (\$0).

**Step 2:** On a separate line, list the employee, payee or member under the correct ID number. Enter zero (\$0) in column D and the correct withholding amount in column E.