

# INSTRUCTIONS FOR AMENDED RETURN

## GENERAL INSTRUCTIONS

**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.

Do not correct over-withheld Maine income tax from an employee or payee if the end of the year has passed. Instead, the employee/payee should claim the withholding when filing his/her personal income tax return and receive the over-withheld portion directly from Maine Revenue Services in the form of an income tax refund. If an amended return is filed after the end of the year that requests a refund, you must certify that the overpayment does not include amounts actually withheld from employees or payees. See boxes between lines 5 and 6. You must also 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 2015, enter 01-01-15 to 03-31-15.

Complete Schedule 2A to make corrections to individual employee/payee income tax withholding. Enter data ONLY for those employees or payees 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.

## SPECIFIC INSTRUCTIONS

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

- 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.
- 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 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 or payee and related withholding amount. You must also obtain from each employee or payee a statement that the employee or payee 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.