

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.

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 2016, enter 01-01-16 to 03-31-16.

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.

Schedule 2A Instructions

All filers must complete Schedule 2A, Columns A through E, and lines 1a through 2b. Include only those employees or payees 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 employee's or payee's last name, first name and middle initial, as space provides, for whom you are making a correction.

Column B. Enter the employee's or payee's social security number.

Column C. For each employee or payee 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 D. For each employee or payee 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 C. 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 D. 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 or payee identification numbers:

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

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

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