

**Application for Registration for an Unemployment Compensation Tax Account**

Online Registration Available <https://www.maine.gov./reemployme>

The fastest and easiest way to register for a Maine Department of Labor unemployment tax account is online. Electronic registration is convenient and secure and provides you with conﬁrmation that your registration was received.

**If you register online, please do not complete and send in this paper application.**

### MAIL COMPLETED APPLICATION TO

Maine Department of Labor 47 State House Station Augusta, ME 04333-0047

Or email: **division.uctax@maine.gov** **QUESTIONS?**

Call 207-621-5120 or toll free 844-754-3508

# PURPOSE OF FORM

Use this registration form to establish a new unemployment compensation tax account or register online at [**https:www.maine.gov/reemployme**](http://www.maine.gov/reemployme). You must establish a tax account if you are an employer required to ﬁle unemployment contributions and you have not registered previously.

If you need to make corrections to your existing account details, do not use this form. Contact the Bureau of Unemployment Compensation by calling 207-621-5120, by email **division.uctax@maine.gov** or by mail to the address on the front of this booklet. Include the Employer Account Number, also known as the State Employer Identiﬁcation Number (SEIN), business legal name, social security number or Federal Employer Identiﬁcation Number (FEIN), on correspondence (including email) sent to Bureau of Unemployment Compensation.

Some examples of items that should be reported to the Bureau after registering are:

* Changes to your street address, email address or phone number.
* Your business activity, product or service has changed.
* An ofﬁcer, partner, trustee or personal representative has changed.
* The ownership or structure of your business has changed (i.e.; a sole proprietor that forms a corporation may need new tax registrations).

**PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS**

If you have any questions concerning unemployment tax, you may contact a representative at 207-621-5120 or toll free at 1-844-754-3508.

#### NEXT STEPS

Your registration information will be reviewed by a Customer Service Representative.

If you are determined to be liable for unemployment taxes under Maine law, you will be mailed a Notice of Liability. **Do not send quarterly returns or payments to the Maine Department of Labor prior to receiving the Notice of Liability. Doing so will cause delays in processing.**

If you do not meet the minimum requirements for unemployment insurance coverage for your employees, you may elect to make voluntary contributions even though you are not required to do so by law. With permission from the Commissioner of Labor, an exempt employer may choose voluntarily to be covered by unemployment insurance. If an exempt employer is allowed to be covered voluntarily, it must make contributions for a minimum of two years. To do so, you must complete a Voluntary Election Application. (Located on Page 20)

#### HOW DO I FILE UNEMPLOYMENT COMPENSATION RETURNS?

Unemployment returns are required to be ﬁled electronically using one of the Maine Revenue Services (MRS) electronic ﬁling systems. Taxpayers unable to meet the electronic ﬁling requirement because of undue hardship may request a waiver from Maine Revenue Services. For more information on electronic ﬁling mandates, see MRS Rule 104 at [**https://www.maine.gov/revenue/rules**](http://www.maine.gov/revenue/rules). Electronic ﬁling systems can be accessed on the MRS website at [**https://www.maine.gov/r**](http://www.maine.gov/revenue)**evenue**. Select “Electronic Services” and then select the electronic ﬁling system you wish to use.

You can use MRS I-file to file an unemployment compensation return or, for large employers or payroll processors, the “Maine Employers Electronic Tax Reporting System” (MEETRS). These systems will allow you to complete tax returns online without needing specialized software. MEETRS uses formatted files containing unemployment tax data that is uploaded via the MRS website. There is no cost for using these systems, and each provides confirmation that your return was received. For more information, see the instructions for Form ME UC-1.

**WHAT SHOULD I DO IF I CANNOT PAY THE TAX I OWE?**

If you cannot pay your entire tax liability, contact the Department of Labor about a payment plan for unemployment compensation tax liability. Tax returns should be ﬁled on or before the due date to avoid penalty charges for late ﬁling.

**INTEREST**

Interest is charged monthly on taxes owed until the entire amount of tax due has been paid.

**PENALTIES**

The Department of Labor may impose several different penalties. Two common penalties are:

* **Failure to File Penalty**. Failure to ﬁle penalties are computed on any return that is ﬁled after its due

date.

* **Failure to Pay Penalty**. Failure to pay penalties are imposed on tax that remains unpaid

after the due date.

Where both failure to ﬁle and failure to pay exist, both penalties will be imposed. An explanation of interest and penalty charges is available from the [Department of Labor](https://www.maine.gov/labor/unemployment/taxfaq.shtml) or [*https://www.maine.gov/labor/unemployment/taxfaq.shtml*](https://www.maine.gov/labor/unemployment/taxfaq.shtml)

**TAXPAYER PRIVACY POLICY**

The Department of Labor (DOL) and Maine Revenue Services (MRS) maintain the highest standards in handling personally identiﬁable taxpayer information. Taxpayers have the right to know what information is kept on ﬁle about them, to have reasonable access to it, and to receive a copy of their ﬁle. Under penalties of law, employees and agents of DOL and MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than in the conduct of ofﬁcial duties. In addition, DOL and MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very speciﬁc circumstances. Unassociated third parties may not receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under law. Communications that do not meet the deﬁnition of tax information are subject to the general conﬁdentiality and public inspection provisions of Maine’s “Freedom of Access” laws. When conﬁdential taxpayer information is stored by DOL or MRS, it is kept in a secure location where it is accessible only to authorized employees and agents. If you have any questions regarding the Privacy Policy, contact MRS at (207) 626-8475.

**NOTICE REGARDING UNPAID TRUST FUND TAXES**

If you are not sure that the previous owner has paid all unemployment compensation tax incurred by the business, you should ask the previous owner to request, in writing, tax clearance letters from the Department of Labor, Bureau of Unemployment Compensation.

#### If you owe Maine taxes, or if the previous owner of your business has not paid all taxes, processing of your tax registration application may be delayed or denied.

# Instructions for completion

# Section 1 – All Applicants

# Section 2 – Sole Proprietors/LLC Single Members

# Section 3 – Corporations/LLC Corporations

# Section 4 – Local and State Governments

# Section 5 – Non-Profit 501(c)(3)

# SECTION 1 INSTRUCTIONS (ALL APPLICANTS)

1. Enter contact information for the person submitting the application.
2. Employers registering with the Department of Labor must enter the federal Employment Identiﬁcation Number (EIN). A federal EIN must be provided to register. To obtain a federal EIN, go to [**www.irs.gov**](http://www.irs.gov/) to apply online or download IRS Form SS-4, Application for Employer Identiﬁcation Number. To contact the IRS by phone, call 1-800-829-4933.
3. Check the box that best applies for the type of organization. Trusts, estates and non-proﬁt organizations that are not 501(c)(3) should be listed as “other.” If you check “other,” include a description of the ownership type. Spouses must not check “partnership” unless the business ﬁles federal income tax returns (IRS Form 1065) as a partnership. Corporations, limited partnerships and limited liability companies must provide incorporation or registration information.
4. Enter the legal name of the business or organization. Examples are the sole proprietor’s name, the partnership name, or the exact name from the Article of Incorporation.
5. Enter your “Doing Business As” name different from the legal name on question 4.
6. Enter the business web address.
7. If the business has not paid employees for work performed in Maine, then you may not be required to register. Call the Department for assistance.

8-13. Answer each question by checking “YES” or “NO” in the appropriate box. If answering “YES” to more than one question in this series, call the Department for assistance.

9. Domestic worker employers are households which employ nannies, personal care attendants, gardeners, cleaners, chauffeurs, etc.

14. Enter information on the location and nature of business conducted at all Maine business sites. Enter the type of business (wholesale, retail, service group, manufacturing, contractor, governmental, non-proﬁt, other [explain]), and a concise description of the principal activity of your business or organization.

15-16. 26 M.R.S.A. 13 sect. 1221 relates to employee leasing companies (PEOs) and their client companies. Under employee leasing agreements, the employee leasing company is responsible for meeting unemployment tax requirements. However, the client company will become liable for meeting unemployment tax requirements if the employee leasing company should not pay.

1. Enter any license information held by the business or the owners of the business.
2. Enter address and contact details.
3. If a CORPORATION, include reportable wages for all the ofﬁcers who are performing services as well as all other workers. EXCLUSIONS: All employers, do not include wages for services performed by an individual in the employ of his son, daughter or spouse, or the service performed by a child under 18 in the employ of their father or mother. DO NOT INCLUDE PARTNERS IN A PARTNERSHIP.

The Maine Department of Labor will immediately attach liability to pay unemployment compensation taxes to the following types of employers: government, successors, partial acquisitions, employers subject to the Federal Unemployment Tax Act (FUTA) and employers owned or controlled by the owners of an already liable employing unit. You are liable for Maine unemployment compensation tax if you meet any of the following criteria:

* **EMPLOYER IN GENERAL**: you paid gross wages of $1500 or more in a calendar quarter, or employed one or more persons for some portion of a day in twenty different weeks in a calendar year;
* **DOMESTIC EMPLOYER**: you paid $1000 in gross wages for domestic employment in any calendar quarter;
* **501(c)(3) NON-PROFIT ORGANIZATION**: you employ four or more persons on the same day in twenty different weeks in a calendar year. A copy if the IRS determination letter must be provided to be recognized as a non-proﬁt organization;
* **AGRICULTURAL EMPLOYER**: you paid gross wages of $20,000 in a calendar quarter or employed ten or more persons in one day in twenty different weeks in a calendar year;
* **OUT-OF-STATE EMPLOYER**: you are subject to Maine unemployment tax the ﬁrst day you have employees working in Maine. You must include physical location(s) of employment.

**Employee history details** only need to be completed if liability is not met through the payment of a dollar amount listed for liability above. 501(c)(3) organizations always need to complete this section.

1. If you are establishing a new business with no previous owner, check “NO.” If you reorganized an existing business or acquired a business, trade or organization or substantially all the assets of another, check “YES.” **Employers registering with the Department of Labor to ﬁle Unemployment Compensation tax must list the Employer Account Number / State Employer Identiﬁcation Number (SEIN) of the previous owner’s business**, and contact information requested, if known.

You are considered to have common ownership or control if the ownership of the business changed entity type (sole proprietorship owner becomes corporation ofﬁcer) or a manager becomes the new owner.

1. If you have been registered with the Maine Department of Labor in the past 12 quarters, you may be able to reopen your account by calling MDOL and speaking to a representative at 207-621-5120 or toll free 844-754-3508.
2. Provide the names, Employer Account Numbers, FEINs and entity names of other businesses you or the entity owns. Attach additional sheets if more space is needed.
3. Sole proprietors and LLC Single Members must list information on the owner or single member. Corporations, partnerships, associations, non-proﬁt organizations and other must provide the names of two directors, ofﬁcers, trustees, personal representatives, partners, members or responsible parties. One of those named must be the person responsible for the ﬁnances of the company or organization. **Social security numbers are required**. A list of all partners or ofﬁcers is not required.

**SECTION 1 (ALL APPLICANTS)**

1. The information to register this employer is being submitted by
	1. First Name
	2. Last Name
	3. Job Title
	4. Phone Number
	5. Email Address
2. Federal Identiﬁcation Number (FEIN)
3. Check the entity type that applies

#### [ ] SOLE PROPRIETOR

#### [ ] LLC SINGLE MEMBER

#### [ ] PARTNERSHIP

#### [ ] LLC PARTNERSHIP

[ ] CORPORATION

**[ ]** LLC CORPORATION

[ ] LOCAL OR STATE GOVERNMENT

[ ] NON-PROFIT 501(C)(3)

[ ] OTHER \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Legal Entity Name
2. Trade Name of Doing Business As
3. Business Website Address

 7. Has this business paid employees for work performed in Maine? **[ ]** **YES** **[ ]** **NO**

* 1. If yes, provide the date you ﬁrst employed someone in Maine / /

 8. Does this business consist solely of agricultural work? **[ ]** **YES** **[ ] NO**

 9. Does this business employ domestic help? **[ ] YES** **[ ]** **NO**

 10. Is this business applying for reimbursable state tax under the Indian Tribal law?

 **[ ]** **YES [ ]** **NO**

 11. Is this organization a State College, State University or State Hospital? **[ ] YES [ ] NO**

 12. Does this business operate fewer than 26 weeks per calendar year? **[ ] YES [ ] NO**

13. Is this business FUTA (Federal Unemployment Tax Act) liable in another state?**[ ] YES [ ] NO**

14. Does this business have business location(s) in Maine? **[ ] YES [ ] NO**

1. If no, describe the business activity performed in Maine. Be speciﬁc.
2. If yes, answer the following:
	* 1. Number of employees at this location
		2. City
		3. County
		4. Describe in detail the nature of your business (business activities, goods, products

or services provided) in Maine. What does the company build, sell, install, repair or manufacture in Maine? Specify the products sold or services provided, and for whom.

 15. Is this business an employee leasing company or Professional Employment Organization (PEO)? **[ ] YES [ ] NO**

 16. Do you lease any employees through a Professional Employment Organization (PEO)?

 **[ ] YES [ ] NO**

17. Does the business have a valid state-issued license or other valid certiﬁcate of authority to conduct business?  **[ ] YES [ ] NO**

 If yes, type of license(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

18. Contact Details

1. Physical Address

Attention: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address Line 1 Address Line 2 Town State\_\_\_\_\_ Zip Code Country

1. Unemployment Tax Mailing Address **[ ]** **SAME** as Physical Address or

Attention: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address Line 1 Address Line 2 Town State\_\_\_\_\_ Zip Code Country

1. Unemployment Claims Mailing address **[ ]** **SAME** as Physical Address or

**[ ]** **SAME** as Unemployment Tax Mailing or

Attention: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address Line 1 Address Line 2 State\_\_\_\_\_ Zip Code Country

1. Address where Payroll Records are maintained

**[ ]** **SAME** as Physical Address or

**[ ]** **SAME** as Unemployment Tax Mailing or

**[ ]** **SAME** as Unemployment Claims Mailing or

Attention: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address Line 1 Address Line 2 State\_\_\_\_\_ Zip Code Country

1. Contact Person for Unemployment Tax
2. First Name
3. Middle Initial
4. Last Name
5. Job Title
6. Telephone Number
7. Email Address

19. Provide the amount of wages paid in each quarter of the current and preceding calendar years: enter only wages paid to date for employees who worked in Maine. Be as speciﬁc as possible.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Maine Wages Paid** | **Calendar Quarter ending March 31** | **Calendar Quarter ending June 30** | **Calendar Quarter ending Sept. 30** | **Calendar Quarter ending Dec. 31** |
| **Preceding Year** | **$** | **$** | **$** | **$** |
| **Current Year** | **$** | **$** | **$** | **$** |

#### Employment History Details

For the **current** year, enter each week in which one or more individuals were employed in that week.

**Current Year’s Weekly Employee Count**

|  |  |  |  |
| --- | --- | --- | --- |
| **WEEK 1**   | **WEEK 2**   | **WEEK 3**   | **WEEK 4**   |
| **WEEK 5**   | **WEEK 6**   | **WEEK 7**   | **WEEK 8**   |
| **WEEK 9**   | **WEEK 10**   | **WEEK 11**   | **WEEK 12**   |
| **WEEK 13**   | **WEEK 14**   | **WEEK 15**   | **WEEK 16**   |
| **WEEK 17**   | **WEEK 18**   | **WEEK 19**   | **WEEK 20**   |
| **WEEK 21**   | **WEEK 22**   | **WEEK 23**   | **WEEK 24**   |
| **WEEK 25**   | **WEEK 26**   | **WEEK 27**   | **WEEK 28**   |
| **WEEK 29**   | **WEEK 30**   | **WEEK 31**   | **WEEK 32**   |
| **WEEK 33**   | **WEEK 34**   | **WEEK 35**   | **WEEK 36**   |
| **WEEK 37**   | **WEEK 38**   | **WEEK 39**   | **WEEK 40**   |
| **WEEK 41**   | **WEEK 42**   | **WEEK 43**   | **WEEK 44**   |
| **WEEK 45**   | **WEEK 46**   | **WEEK 47**   | **WEEK 44**   |
| **WEEK 49**   | **WEEK 50**   | **WEEK 51**   | **WEEK 52**   |
| **WEEK 53**  |  |  |  |

For the **preceding** year, enter each week in which one or more individuals were employed in that week.

**Preceding Year’s Employee Count**

|  |  |  |  |
| --- | --- | --- | --- |
| **WEEK 1**   | **WEEK 2**   | **WEEK 3**   | **WEEK 4**   |
| **WEEK 5**   | **WEEK 6**   | **WEEK 7**   | **WEEK 8**   |
| **WEEK 9**   | **WEEK 10**   | **WEEK 11**   | **WEEK 12**   |
| **WEEK 13**   | **WEEK 14**   | **WEEK 15**   | **WEEK 16**   |
| **WEEK 17**   | **WEEK 18**   | **WEEK 19**   | **WEEK 20**   |
| **WEEK 21**   | **WEEK 22**   | **WEEK 23**   | **WEEK 24**   |
| **WEEK 25**   | **WEEK 26**   | **WEEK 27**   | **WEEK 28**   |
| **WEEK 29**   | **WEEK 30**   | **WEEK 31**   | **WEEK 32**   |
| **WEEK 33**   | **WEEK 34**   | **WEEK 35**   | **WEEK 36**   |
| **WEEK 37**   | **WEEK 38**   | **WEEK 39**   | **WEEK 40**   |
| **WEEK 41**   | **WEEK 42**   | **WEEK 43**   | **WEEK 44**   |
| **WEEK 45**   | **WEEK 46**   | **WEEK 47**   | **WEEK 44**   |
| **WEEK 49**   | **WEEK 50**   | **WEEK 51**   | **WEEK 52**   |
| **WEEK 53**   |  |  |  |

20. Did you acquire this business? **[ ] YES** **[ ]** **NO**

1. If yes, provide details about prior owner
2. Federal Employer Identiﬁcation Number (FEIN)
3. Name this business was operating under
4. Current address of previous owner Address Line 1 Address Line 2 Town State\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Zip Code County
5. State Employer Identiﬁcation Number (SEIN)
6. Telephone Number
7. Business of Previous Owner **[ ]** **CONTINUES TO OPERATE**

#### [ ] NO LONGER IN BUSINESS

1. Did you acquire multiple businesses?  **[ ] YES [ ]** **NO**
2. Did you have common ownership, management or control with the predecessor business?  **[ ] YES [ ]** **NO**

21. Has this business previously been registered with Maine Department of Labor?**[ ] YES [ ]** **NO**

1. If yes, provide answers for the following information
2. Federal Employer Identiﬁcation Number (FEIN)
3. Entity Name
4. State Employer Identiﬁcation Number (SEIN)

22. Do you own another business in Maine? **[ ] YES [ ] NO**

1. If yes, provide answers for the following information
2. Federal Employer Identiﬁcation Number (FEIN)
3. Entity Name
4. State Employer Identiﬁcation Number (SEIN)

23. Provide information below for each owner, member or ofﬁcer (attach additional information as needed)

1. First Name
2. Middle Initial
3. Last Name
4. Job Title
5. Social Security Number
6. Residential Address
7. Address Line 1
8. Address Line 2
9. Town
10. Zip Code
11. County
12. Phone Number
13. First Name
14. Middle Initial
15. Last Name
16. Job Title
17. Social Security Number
18. Residential Address
19. Address Line 1
20. Address Line 2
21. Town
22. Zip Code
23. County
24. Phone Number
25. First Name
26. Middle Initial
27. Last Name
28. Job Title
29. Social Security Number
30. Residential Address
31. Address Line 1
32. Address Line 2
33. Town
34. Zip Code
35. County
36. Phone Number

## SECTION 2 INSTRUCTIONS (SOLE PROPRIETOR/LLC SINGLE MEMBER ONLY)

# If you are a sole proprietor and your only employees are you, your spouse, your parents, and/or your children under 18 years of age, then you are not liable to make unemployment contributions. For questions regarding whether sub-contractors should be reported as employees, contact the Department at the number listed on the cover page.

# SECTION 2 (SOLE PROPRIETOR/LLC SINGLE MEMBER ONLY)

Does this business employ any individual(s)? **[ ] YES [ ] NO**

(This should not include you, your spouse, your parents, or your children under 18 years of age.)

## SECTION 3 INSTRUCTIONS (CORPORATION/LLC CORPORATION)

If a CORPORATION, include State, Date and Legal Domicile of the corporation.

# SECTION 3 (CORPORATION/LLC CORPORATION)

1. State of Incorporation
2. Date of Incorporation / /
3. State of Legal Domicile

## SECTION 4 INSTRUCTIONS (LOCAL/STATE GOVERNMENT)

Local or State Governments will need to include additional information if they choose to be reimbursable. Contact the Department for additional information on your options.

**SECTION 4 (LOCAL/ STATE GOVERNMENT)**

Do you choose to be Taxable or Direct Reimbursable? **[ ] YES [ ] NO**

* 1. If yes, you must complete the Tax or Direct Reimbursable Option form (included).
	2. If Direct Reimbursable, are you an existing Group Account such as Maine Municipal Association (MMA) Unemployment Compensation Group Fund or Maine School Management Association (MSMA) Unemployment Compensation Trust Fund? **[ ] YES [ ] NO**
		1. If yes, along with this application and Direct Reimbursement Option form, enclose a copy of your contract with the association.

## SECTION 5 INSTRUCTIONS (NON-PROFIT 501(C)(3))

Non-proﬁt 501(c)(3)s will need to include additional information, IRS designation documents and submit a social security number if they choose to be reimbursable. Contact the Department for additional information on your options.

## SECTION 5 (NON-PROFIT 501(C)(3))

1. Does your non-proﬁt organization have Internal Revenue Service Documentation of 501(c)(3) status?  **[ ] YES [ ] NO**
	1. If yes, do you choose to be **TAXABLE** or **DIRECT REIMBURSABLE**?
		1. You must complete the Tax or Direct Reimbursement Option form (**included**).
2. If Direct Reimbursable, are you an existing Group Account such as Maine Municipal Association (MMA) Unemployment Compensation Group Fund or Maine School Management Association (MSMA) Unemployment Compensation Trust Fund? **[ ] YES [ ] NO**

If yes, complete the ‘ELECTION TO MAKE DIRECT REIMBURSEMENT PAYMENTS’ form along with this application and enclose a copy of your contract with the Association.

**I,**  **, certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief.**

**This application must be signed by an owner, director, partner, member, ofﬁcer, trustee or personal representative, or other responsible party.**

**SIGNATURE** **TITLE** **DATE** **PHONE NUMBER**

**PRINT OR TYPE YOUR NAME**

#### INSTRUCTIONS FOR COMPLETION OF THE ME. C-24

This form, Me. C-24, Election to Make Direct Reimbursement Payments, should be prepared in duplicate. The original should be mailed to the Unemployment Compensation Tax Section and one copy retained.

1. To be eligible for election to make direct reimbursement payments, you must be a non-proﬁt organization described in Section 501 (c)(3) of the United States Internal Revenue Code or a governmental entity describe in Section 1043,28 of the Employment Security Law.
2. Self-explanatory.
3. Enter the complete name and address of your organization.
4. Taxable wages are all reportable remuneration for personal services, up to the ﬁrst $12,000 paid to each individual in a calendar year, including commissions, bonuses, gratuities, and the cash value of all remuneration in any medium other than cash. The information is required by the Bureau of Unemployment Compensation for use in determining the amount of surety you will be required to ﬁle, in accordance with Section 1221,12 of the Employment Security Law.

If you do not pay wages during this period, the Bureau of Unemployment Compensation shall ﬁx the amount to most nearly represent a four-calendar-quarter period, based on your actual payment of wages.

Governmental entities are not required to ﬁle a surety.

**QUESTIONS ABOUT The Me. C-24?**

Contact a Status Representative at (207) 621-5120; Fax: (207) 287-3733;

TTY (Deaf / Hard of Hearing): 1-800-794-1110; or by e-mail: **division.uctax@Maine.gov**

#### MAINE DEPARTMENT OF LABOR - Bureau of Unemployment Compensation 45 Commerce Drive, 47 State House Station, Augusta, Maine 04333-0047

**ELECTION TO MAKE DIRECT REIMBURSEMENT PAYMENTS**

(Non-proﬁt Organization or Governmental Entity)

1. By selecting the direct reimbursement option, I agree to the following requirements to satisfy my unemployment insurance obligation required by Employment Security Law:
	1. I am required to pay, in full, the amount of any assessment for unemployment beneﬁts paid to my employees. The assessment may include payments made to individuals who are unemployed, or not working full-time and receiving reduced unemployment beneﬁts. The amount of my assessment is based on wages I paid to the workers who paid beneﬁts. I will be advised of my potential share of each worker’s beneﬁt payment.
	2. All assessments (Form Me. B-29DR) must be paid in full within 30 days from the date mailed. All late payments are subject to the penalty provisions of the law.
	3. I may appeal an assessment; however, I am still obligated to pay the full amount of the assessment.
	4. If my employer account is assessed for beneﬁts paid, and later it is determined the payment should not have been made, my account will **NOT** be granted a credit until the Bureau is paid by the claimant. If the claimant is granted a waiver, but the Bureau is unable to recover the overpayment, **NO** credit is applied to my employer account.
	5. I must ﬁle a surety in the amount prescribed by the law to guarantee payment of assessments. (Governmental employers are exempt from this provision.)
	6. This agreement shall be for a period of not less than one (1) calendar year, which begins January 1, .
	7. I must ﬁle a request for a change to taxable status before December 1. The change becomes effective on January 1 of the year following the request.
	8. The Department may refuse to grant approval of, or revoke, direct reimbursement status.
2. MAINE EMPLOYER ACCOUNT NUMBER (SEIN)
3. EMPLOYER’S NAME MAILING ADDRESS
4. Enter total taxable wages paid for covered employment during the last four (4) completed calendar

quarters prior to the date indicated in item #1, F (see instructions).

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_

**SIGNATURE** **TITLE** **DATE**

**PRINT OR TYPE YOUR NAME**

Me. C-24 (rev. 04/09)

**APPLICATION FOR VOLUNTARY ELECTION**

Maine Department of Labor

Bureau of Unemployment Compensation, Division of Employer Services 45 Commerce Drive, 47S State House Station

Augusta, ME 04333-0047

|  |  |
| --- | --- |
| **Business Name (if sole proprietorship, provide****name of sole proprietor):** | **Date Business Started in Maine:** |
| **Address (Street, Number, City or Town, State, Zip):** | **Describe Business Operated:** |

1. Please ﬁll out (type or print) this Application for Voluntary Election in black or blue ink. This application should be prepared in duplicate. Mail the original to the address above and retain the other copy for your records. If you need assistance in completing the form, contact a Status or Field Representative at the telephone numbers provided.
2. Effective date of voluntary election status must be January 1 of the year coverage is to commence.
3. This Application for Voluntary Coverage must be signed by a person with the authority to sign formal documents for the business.
4. If you are a non-proﬁt employer, provide us with the following information:
	1. a copy of your by-laws and/or charter, IRS non-proﬁt determination letter, and funding documents
	2. a short description of how you obtain your operating funds. Be speciﬁc:
5. On the proceeding page, indicate in each of the following lines (representing weeks of the current and preceding years) the highest daily employment within each week. Include all part-time workers and corporate ofﬁcers:

**Current Year’s Employee Count**

|  |  |  |  |
| --- | --- | --- | --- |
| **WEEK 1**   | **WEEK 2**   | **WEEK 3**   | **WEEK 4**   |
| **WEEK 5**   | **WEEK 6**   | **WEEK 7**   | **WEEK 8**   |
| **WEEK 9**   | **WEEK 10**   | **WEEK 11**   | **WEEK 12**   |
| **WEEK 13**   | **WEEK 14**   | **WEEK 15**   | **WEEK 16**   |
| **WEEK 17**   | **WEEK 18**   | **WEEK 19**   | **WEEK 20**   |
| **WEEK 21**   | **WEEK 22**   | **WEEK 23**   | **WEEK 24**   |
| **WEEK 25**   | **WEEK 26**   | **WEEK 27**   | **WEEK 28**   |
| **WEEK 29**   | **WEEK 30**   | **WEEK 31**   | **WEEK 32**   |
| **WEEK 33**   | **WEEK 34**   | **WEEK 35**   | **WEEK 36**   |
| **WEEK 37**   | **WEEK 38**   | **WEEK 39**   | **WEEK 40**   |
| **WEEK 41**   | **WEEK 42**   | **WEEK 43**   | **WEEK 44**   |
| **WEEK 45**   | **WEEK 46**   | **WEEK 47**   | **WEEK 44**   |
| **WEEK 49**   | **WEEK 50**   | **WEEK 51**   | **WEEK 52**   |
| **WEEK 53**   |  |  |  |

**Preceding Year’s Employee Count**

|  |  |  |  |
| --- | --- | --- | --- |
| **WEEK 1**   | **WEEK 2**   | **WEEK 3**   | **WEEK 4**   |
| **WEEK 5**   | **WEEK 6**   | **WEEK 7**   | **WEEK 8**   |
| **WEEK 9**   | **WEEK 10**   | **WEEK 11**   | **WEEK 12**   |
| **WEEK 13**   | **WEEK 14**   | **WEEK 15**   | **WEEK 16**   |
| **WEEK 17**   | **WEEK 18**   | **WEEK 19**   | **WEEK 20**   |
| **WEEK 21**   | **WEEK 22**   | **WEEK 23**   | **WEEK 24**   |
| **WEEK 25**   | **WEEK 26**   | **WEEK 27**   | **WEEK 28**   |
| **WEEK 29**   | **WEEK 30**   | **WEEK 31**   | **WEEK 32**   |
| **WEEK 33**   | **WEEK 34**   | **WEEK 35**   | **WEEK 36**   |
| **WEEK 37**   | **WEEK 38**   | **WEEK 39**   | **WEEK 40**   |
| **WEEK 41**   | **WEEK 42**   | **WEEK 43**   | **WEEK 44**   |
| **WEEK 45**   | **WEEK 46**   | **WEEK 47**   | **WEEK 44**   |
| **WEEK 49**   | **WEEK 50**   | **WEEK 51**   | **WEEK 52**   |
| **WEEK 53**   |  |  |  |

1. Enter the total amount of gross wages paid each quarter of the two calendar years in the item preceding this one.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Maine Payrolls** | **Calendar Quarter ending March 31** | **Calendar Quarter ending June 30** | **Calendar Quarter ending Sept. 30** | **Calendar Quarter ending Dec. 31** |
| **Preceding Year** | **$** | **$** | **$** | **$** |
| **Current Year** | **$** | **$** | **$** | **$** |

1. The undersigned, an employing unit under the Maine Employment Security Law, which has not met liability levels of employment, voluntarily elects under Section 1222(3)(A) to become a subject employer to provide unemployment insurance coverage for its workers effective January 1, , and to continue to be subject to Maine Employment Security Law for not less than two (2) calendar years. Date this , day of , 20 .

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_

**SIGNATURE** **TITLE** **DATE**

**FINDINGS BY MAINE DEPARTMENT OF LABOR**

Your Application for Voluntary Election of Unemployment Insurance Coverage is:

**[ ]** **APPROVED** **[ ]** **DENIED**

Augusta, Maine (date) Signed

Bureau Director, Unemployment Compensation



**QUESTIONS?**

Contact a Representative at (207) 621-5120; TTY Users Call Maine Relay 711;

Fax at (207) 287-3733,

email at **division.uctax@Maine.gov**

The Maine Department of Labor provides equal opportunity in employment and programs. Auxiliary aids are available to people with disabilities upon request. Veterans and eligible spouses are given priority of service for the receipt of employment, training and placement services provided under most Maine Department of Labor-funded programs.