



Application for Registration for an Unemployment Compensation Tax Account

Online Registration Available

<https://www.maine.gov/reemploye>

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>. 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>. Electronic filing systems can be accessed on the MRS website at <https://www.maine.gov/revenue>. 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>

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** 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.

17. Enter any license information held by the business or the owners of the business.

18. Enter address and contact details.

19. 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 of 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.

20. 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.

21. 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.

22. 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.

23. 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

- a. First Name _____
 b. Last Name _____
 c. Job Title _____
 d. Phone Number _____
 e. 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 _____

4. Legal Entity Name _____

5. Trade Name of Doing Business As _____

6. Business Website Address _____

7. Has this business paid employees for work performed in Maine? YES NO
 a. 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

a. If no, describe the business activity performed in Maine. Be specific.

b. If yes, answer the following:

i. Number of employees at this location _____

ii. City _____

iii. County _____

iv. 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

a. Physical Address

Attention: _____

Address Line 1 _____

Address Line 2 _____

Town _____

State _____ Zip Code _____ Country _____

b. Unemployment Tax Mailing Address **SAME** as Physical Address or

Attention: _____

Address Line 1 _____

Address Line 2 _____

Town _____

State _____ Zip Code _____ Country _____

c. 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 _____

d. 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 _____

e. Contact Person for Unemployment Tax

i. First Name _____

ii. Middle Initial _____

iii. Last Name _____

iv. Job Title _____

v. Telephone Number _____

vi. 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

a. If yes, provide details about prior owner

i. Federal Employer Identification Number (FEIN) _____

ii. Name this business was operating under _____

iii. Current address of previous owner _____

Address Line 1 _____

Address Line 2 _____

Town _____

State _____ Zip Code _____

County _____

iv. State Employer Identification Number (SEIN) _____

v. Telephone Number _____

vi. Business of Previous Owner CONTINUES TO OPERATE

NO LONGER IN BUSINESS

vii. Did you acquire multiple businesses? YES NO

viii. 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

a. If yes, provide answers for the following information

i. Federal Employer Identification Number (FEIN) _____

ii. Entity Name _____

iii. State Employer Identification Number (SEIN) _____

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

a. If yes, provide answers for the following information

i. Federal Employer Identification Number (FEIN) _____

ii. Entity Name _____

iii. State Employer Identification Number (SEIN) _____

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

- a. First Name _____
- b. Middle Initial _____
- c. Last Name _____
- d. Job Title _____
- e. Social Security Number _____
- f. Residential Address
 - i. Address Line 1 _____
 - ii. Address Line 2 _____
 - iii. Town _____
 - iv. Zip Code _____
 - v. County _____
 - vi. Phone Number _____

- a. First Name _____
- b. Middle Initial _____
- c. Last Name _____
- d. Job Title _____
- e. Social Security Number _____
- f. Residential Address
 - i. Address Line 1 _____
 - ii. Address Line 2 _____
 - iii. Town _____
 - iv. Zip Code _____
 - v. County _____
 - vi. Phone Number _____

- a. First Name _____
- b. Middle Initial _____
- c. Last Name _____
- d. Job Title _____
- e. Social Security Number _____
- f. Residential Address
 - i. Address Line 1 _____
 - ii. Address Line 2 _____
 - iii. Town _____
 - iv. Zip Code _____
 - v. County _____
 - vi. 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**

a. If yes, you must complete the Tax or Direct Reimbursable Option form (included).

b. 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**

i. 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

a. If yes, do you choose to be **TAXABLE** or **DIRECT REIMBURSABLE**?

i. 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:

A. 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.

B. 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.

C. I may appeal an assessment; however, I am still obligated to pay the full amount of the assessment.

D. 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.

E. I must file a surety in the amount prescribed by the law to guarantee payment of assessments. (Governmental employers are exempt from this provision.)

F. This agreement shall be for a period of not less than one (1) calendar year, which begins January 1, ____.

G. 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.

H. The Department may refuse to grant approval of, or revoke, direct reimbursement status.

2. MAINE EMPLOYER ACCOUNTNUMBER (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:

- A. 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.
- B. Effective date of voluntary election status must be January 1 of the year coverage is to commence.
- C. This Application for Voluntary Coverage must be signed by a person with the authority to sign formal documents for the business.
- D. If you are a non-profit employer, provide us with the following information:
 - a) a copy of your by-laws and/or charter, IRS non-profit determination letter, and funding documents
 - b) a short description of how you obtain your operating funds. Be specific:

E. 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 _____
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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 _____			

F. 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	\$	\$	\$	\$

G. 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.

