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| MAINE DEPARTMENT OF LABOR Bureau of Unemployment Compensation 47C State House Station Augusta, ME 04333-0047 | AUTHORIZATION TO CORRECT WAGES |
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| Maine Employer Account Number | Employer's Name and Address |
|-------------------------------|-----------------------------|

Authorization is hereby made for an adjustment to the account for the following reasons: _____

Quarter Ending _____ (A separate form must be submitted for each quarter.)

| Item | A. Amount Reported | B. Corrected Amount | C. Difference |
|---|-----------------------|------------------------|------------------|
| 1. Total Wages | \$ | \$ | \$ |
| 2. Wages in Excess of \$12,000 Per Employee | \$ | \$ | \$ |
| 3. Taxable Wages | \$ | \$ | \$ |
| 4. Contributions Tax | \$ | \$ | \$ |
| 5. CSSF ¹ Tax | \$ | \$ | \$ |
| 6. UPAF ² Tax | | | |

Contribution Rate
_____%

CSSF Rate:
.06% for 2010 - 2020
.07% for 2021 – Current Year

UPAF Rate:
.13% for 2021
.14% for 2022
.15% for 2023

7. Total Overpayment \$ _____ (This will result in a credit on your account)

8. Total Underpayment \$ _____ (Please remit payment with this report.)

> > > Make Check or Money Order Payable To: TREASURER, STATE OF MAINE < < <

| 9. INDIVIDUAL EMPLOYEE WAGE CORRECTIONS | | | | | |
|---|------------------|---------------------|--------------|-------------------|--------------|
| Employee's Social Security Number | Name of Employee | Originally Reported | | Corrected Amounts | |
| | | Nonseasonal (T) | Seasonal (P) | Nonseasonal (T) | Seasonal (P) |
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|------|-----------|-------|-----------|
| Date | Signature | Title | Telephone |
|------|-----------|-------|-----------|

¹ Competitive Skills Scholarship Fund Tax
² Unemployment Program Administrative Fund

INSTRUCTIONS FOR AMENDED REPORT

Purpose of Form. Use this form to correct an error or make changes to the Unemployment Insurance Contributions, CSSF and UPAF Contributions portion of Form UC1-ME filed previously. Do not make changes using Form UC1-ME. You may use this form to amend any UC, CSSF, or UPAF report filed in prior quarters. Prepare a separate Form C1A-ME for each period for which correction is being made.

UC EMPLOYER NUMBER. Enter your employer identification number issued by the Maine Department of Labor.

EMPLOYER NAME. Enter the name of the employer amending the report.

AUTHORIZATION. Explanation of Adjustments. Use this space to enter an explanation of the error you are correcting.

PERIOD COVERED. Enter the beginning and ending dates for the quarter being amended by this report.

Lines 1, 2 and 3. In column A, enter the (1) total, (2) excess and (3) taxable wages previously reported for the period covered by the amended report.

In column B, enter the correct amount of (1) total, (2) excess and (3) taxable wages.
In column C, enter the difference between the amounts in column A and column B.

Line 4. In column A, enter the amount of unemployment insurance contributions previously reported for the period covered by the amended report.

In column B, enter the correct amount of unemployment insurance.
In column C, enter the difference between the amounts in column A and column B.

Line 5. In column A, enter the amount of CSSF contributions previously reported for the period covered by the amended report.

In column B, enter the correct amount of CSSF contributions.
In column C, enter the difference between the amounts in column A and column B.

Line 6. In column A, enter the amount of UPAF contributions previously reported for the period covered by the amended report.

In column B, enter the correct amount of UPAF contributions.
In column C, enter the difference between the amounts in column A and column B.

Line 7. Overpayment of Contributions. If the difference in column C, line 4 is an overpayment, enter the amount on line 5.

Line 8. Underpayment of Contributions. If the difference in column C, line 4 is an underpayment, enter the amount on line 6.

Line 9. Individual Employee Wage Corrections. Enter data ONLY for those employees whose wages are being adjusted.

QUESTIONS ABOUT THIS REPORT?

Contact a Representative at (207) 621-5120 Fax: (207) 287-3733
TTY Users Call Maine Relay 711 E-mail address: division.uctax@Maine.gov