

## SPECIFIC INSTRUCTIONS

1. The payment vouchers (Form 900ME) in this booklet are preprinted with your Federal Employer Identification Number, and business name. Send a completed voucher with each semi-weekly payment so that we can properly credit your account. See the reverse side of the voucher for instructions.
2. The returns (Form 941L-ME) in this booklet are preprinted with your Federal Employer Identification Number, business name, month covered, and due date. The return must be completed and filed with the Bureau to report your total withholding for the month and to reconcile the semi-weekly payments made during the month to the total withheld.
3. Form 941L-ME must be filed for each month. If payment of wages is temporarily interrupted and no wages were paid during a month, file the return with zero on line 1.
4. When a business is discontinued or the payment of wages permanently ceases, submit a completed Cancellation/Change Form from this booklet and we will close your account.
5. If you have a change in your Federal Identification Number, name, address, phone number, submit a completed Cancellation/Change Form from this booklet. We will correct our records and, if necessary, provide a new coupon booklet. **Do not make changes on Form 941L-ME.**

### SPECIFIC INSTRUCTIONS CONTINUED

6. **Form 941L-ME.** Enter on line 1 the amount of Maine income tax withheld for the month covered. Enter on line 2 the total semi-weekly payments made for the month with Form 900ME. If your account has a credit balance on our records, enter the amount of the credit on line 3. Enclose any balance due for the month with the return. If the payments made during the period exceed the tax reported on line 1, enter the overpayment amount on line 5 and check the appropriate box to instruct us to apply the overpayment to your next return or to refund it.
7. Please use the mailing labels provided in this booklet on your envelopes to help us expedite the processing of the mail.
8. If it is necessary to make a correction in the withholding tax amount you reported for a previous period, submit an amended return (Form 941A-ME) for that period along with an explanation of the change. We will correct your account for the period involved. Do not make an adjustment on the current form 941L-ME.
9. Interest and penalty will be charged on withheld tax not remitted by the due date. In addition, penalty will be assessed for late filing.