Idaho Department of Labor
Unemployment Insurance Compliance Bureau
Tax Support | Phone: (208) 332-3576
Web: labor.idaho.gov

IDAHO DEPARTMENT OF LABOR
BRAD LITTLE, GOVERNOR
JANI REVIER, DIRECTOR

AMENDED UNEMPLOYMENT INSURANCE TAX REPORT FORM

This form only amends a single quarter. If additional quarters need to be amended, you will need to complete one form per quarter.

Please review the *Amended Unemployment Insurance Tax Report form instructions* below on how to complete this form.

This form must be completed, signed, and returned to the Idaho Department of Labor as soon as the error is identified. You may return the form via Employer Portal secure messaging, fax to 208-334-6301, or mail to 317 W. Main St. Boise, Idaho 83735-0760 ATTN UI Compliance Bureau Tax Support.

Employer Information

Unemployment Insurance Tax Account Number (EAN): _____

Federal Employer Identification Number (FEIN): _____

Legal Business Name: _____

DBA: _____

This is to amend the _____ quarter of _____ unemployment insurance tax report.

Report Information

	As Reported	Net Change[1]	As Corrected[2]
1. Total Gross Wages Paid in Quarter	$ 0.00	$ 0.00	$ 0.00
2. Wages in Excess of $ 0.00	$ 0.00	$ 0.00	$ 0.00
3. Taxable Wages	$ 0.00	$ 0.00	$ 0.00
4. Tax Due at (line 3 x %)	$ 0	$ 0	$ 0
5. Total Prior Payments Applied to Tax Due			$ 0
6. Credit (if line 5 exceeds line 4)			$ 0.00
7. Additional Tax Due (line 4 minus line 5)			$ 0.00
8. Late Payment Penalty The greater of 4% of Line 7 **or** $20 for each month or partial month past the due date.			$ 0.00
9. Total Balance Due or Total Credit Balance			$ 0.00

[1]In the Net Change column, denote balance decreases with a negative sign.
[2]In the As Corrected column, denote credit balances in parentheses ( ).

An Equal Opportunity Employer and Service Provider. Reasonable accommodations are available upon request. Dial 711 for Idaho Relay Service.

EAN: _____ Quarter: _____ Year: _____

Employee Information

10. Employee's SSN	11. Employee's Name (Last, First)	Total Gross Wages	
		12. As Reported	13. As Corrected
14. Totals		$ 0.00	$ 0.00
15. Difference (+or-): Column 13 total - Column 12 total			[3] $ 0.00

[3]In the Difference Line, As Corrected column, denote a balance decrease in parentheses ( ).

The reason for the adjustment is:

_____

I, _____, am requesting the quarter listed above be amended. By signing below, you agree you are authorized to make amendments to the EAN listed above.

_____ _____

Name Signature

_____ _____

Title Date

AMENDED UNEMPLOYMENT INSURANCE TAX REPORT FORM INSTRUCTIONS

The Amended Unemployment Insurance Tax Report Form only allows one quarter to be corrected at a time. If additional quarters need to be amended, you will need to complete one form per quarter.

Amend Report Information

- On Line 2 next to the **"$"**, enter the taxable wage base for the quarter that is being amended.
  - The wage base is applied on an individual basis and not to the total business wages.
- On Line 4 before the **"%"**, enter the tax rate for the quarter that is being amended.
- In the **"As Reported"** column, enter the originally reported values for Total Gross Wages, Wages in Excess of the wage base, Taxable Wages, and Tax Due.
- In the **"As Corrected"** column, enter the corrected values for Total Gross Wages, Wages in Excess of the wage base, and Taxable Wages.
- Calculate the corrected Tax Due value by multiplying your **"As Corrected"** Taxable Wages by the tax rate for the quarter. Enter this value into the corresponding box in the "As Corrected" column.
- Calculate the net change (increase or decrease) for the Total Gross Wages, Wages in Excess of the wage base, Taxable Wages, and Tax Due. Enter these values into the corresponding boxes in the **"Net Change"** column. This is calculated by xxx – xxx = xxx
- On Line 5, enter the prior payments applied to the tax due for the corresponding quarter. Do not include amounts that were applied to late payment penalty or interest.
- If Line 5 is greater than Line 4, enter the value in Line 6. Leave Line 7 blank.
- If Line 5 is less than Line 4, leave Line 6 blank and enter the value in Line 7.
- Calculate the late payment penalty as instructed.
- Add Lines 6, 7, and 8. Enter the value on Line 9.

Payment is required if Line 9 results in a balance due. If the balance is not paid in full prior to or with the Amended Unemployment Insurance Tax Report Form, additional late penalties and interest may be charged.

It is important to use the correct taxable wage base for the quarter that is being amended. Taxable wage bases are assigned on a yearly basis. To determine the correct taxable wage base, refer to your Unemployment Insurance Taxable Wage Rate Notice for the corresponding year, or go to **Unemployment Tax Rates** and select the tax array for the corresponding year.

It is important to use the correct tax rate for the quarter that is being amended. To determine the correct tax rate, refer to your Unemployment Insurance Taxable Wage Rate Notice for the corresponding year, or login to **Employer Portal**, select "UI Tax Reporting and Payments", and select the original report for the corresponding quarter.

Amend Employee Information

Complete this section **only** if you are adding or changing wages for already reported employees.

- Enter the Social Security Number (SSN) and Employee's Name for each employee that needs to be added or corrected.
- Enter the originally reported wages for each employee in the corresponding boxes.
  - If the employee wasn't originally reported and you are adding them, enter $0.
- Enter the corrected wages for each employee in the corresponding boxes.
- Add all the values in Column 12. Enter the total value on Line 14.
- Add all the values in Column 13. Enter the total value on Line 14.
- Calculate the difference between Column 12, Line 14 and Column 13, Line 14. Enter the value on Line 15.

Attach additional pages using the same format, if needed.