

INSTRUCTIONS

Amended Unemployment Insurance Tax Report

1. Enter gross wages as originally reported, net change (increase or decrease) and correct amount.
2. It is important that the correct annual taxable wage base be used for the quarter/year that is being amended. (Refer to your duplicate of the original report).
3. Line 1 minus line 2.
4. It is important that the correct quarter/year rate be used. (Refer to your duplicate of the original report).
5. Enter only the prior payments applied to tax for the quarter. Do not include payments that were applied to interest and/or late penalty.
6. Make entry only if line 5 is greater than line 4.
7. Make entry only if line 4 is greater than line 5.
8. Calculate late penalty as instructed.
9. Add lines 7 & 8. If remittance is less than the total tax due plus total penalty due, your payment will be applied to late penalty first and the remaining portion applied to tax due. This will leave remaining tax due which may bear additional late penalty.

Amended Employee Information

1. Complete only if you are changing or adding wages for individual workers.
2. Attach additional pages, using the same format, if needed.

Amending More Than One Quarter/Mailing Instructions/Assistance

1. If you are amending more than one quarter, please use as many additional forms (photocopies are acceptable) as needed.
2. Send amended reports to:
State of Idaho
Department of Labor
Employer Accounts Bureau
317 W. Main Street
Boise, ID, 83735-0760.
3. If you have questions or need assistance in completing this form, contact your area tax representative or the Employer Accounts Bureau in Boise at (208) 334-6318, or Toll Free at 1-800-448-2977.