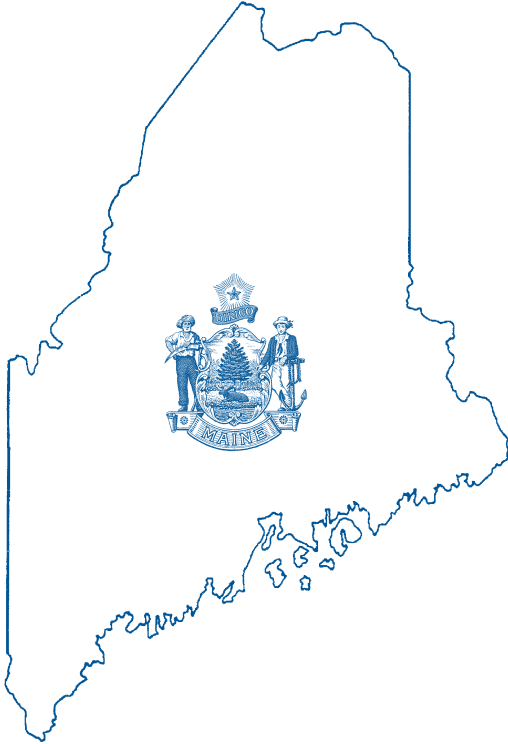


# STATE OF MAINE

## MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR



### Registration Application for:

- UNEMPLOYMENT COMPENSATION TAX
- INCOME TAX WITHHOLDING
- SALES/USE TAX
- SERVICE PROVIDER TAX
- FUEL TAXES
- SPECIAL TAXES
- OTHER BUSINESS TAXES
- ELECTRONIC FUNDS TRANSFER

#### Central Registration Section

P.O. Box 1057

Augusta, Maine 04332-1057

[centreg.tax@maine.gov](mailto:centreg.tax@maine.gov)

PHONE: (207) 621-5129

FAX: (207) 287-3733

**ONLINE REGISTRATION NOW AVAILABLE!**

**SEE PAGE 3**

**CONTACT INFORMATION**

Telephone

Email Address

For assistance with this application:	
<b>CENTRAL REGISTRATION SECTION</b> .....(207) 621-5129	centreg.tax@maine.gov

**MAINE REVENUE SERVICES**

Collections & Compliance Division.....(207) 624-9595	compliance.tax@maine.gov
Electronic Funds Transfer Unit.....(207) 287-8276	efunds.transfer@maine.gov
<b>Income/Estate Tax Division</b>	
Individual Income, Fiduciary and Estate Taxes.....(207) 626-8475	income.tax@maine.gov
Payroll and Pass-through Entity Withholding Taxes.....(207) 626-8475	withholding.tax@maine.gov
Insurance Taxes.....(207) 624-9753	corporate.tax@maine.gov
Corporate and Franchise Taxes.....(207) 624-9670	corporate.tax@maine.gov
TTY (Hearing Impaired Only).....(888) 577-6690	
<b>Property Tax Division</b> .....(207) 287-2011	prop.tax@maine.gov
Commercial Forestry Excise Tax, Property Tax in Unorganized Territory of Maine, Real Estate Transfer Tax, Telecommunications Property Tax	
<b>Sales/Use Tax Division</b> .....(207) 624-9693	sales.tax@maine.gov
Recycling Assistance Fees, Registration of Persons that Rent Temporary Retail Space, Sales and Use Tax, Service Provider Motor Vehicle Oil Premiums Sales Tax Exemption Certificate Applications	
<b>Fuel and Special Tax Division</b> .....(207) 624-9609	fuel.tax@maine.gov
Cigarette/Tobacco Products, Blueberry, Potato, Mahogany Quahog, Milk Handling Fees, Health Care Provider Tax, Railroad & Mining Excise Taxes, Motor Fuels, Hospital Tax, Initiators of Deposit	
<b>To Order Forms</b> .....(207) 624-7894	<a href="http://www.maine.gov/revenue/forms/orderhome.html">www.maine.gov/revenue/forms/orderhome.html</a>

**DEPARTMENT OF LABOR**

<b>Unemployment Compensation Tax Division</b> .....(207) 621-5120	division.uctax@maine.gov
Maine Department of Labor 47S State House Station Augusta, ME 04333-0047	

**DOL Field Offices**

Augusta.....(207) 621-5120	Bangor.....(207) 561-4094	Bath.....(207) 442-0300 Ext.324
Lewiston.....(207) 441-1058	Portland.....(207) 822-0212	Presque Isle....(207) 768-6813
Saco.....(207) 286-2677	Wilton.....(207) 645-5825	

**BUREAU OF MOTOR VEHICLES**

**Bureau of Motor Vehicles**

Motor Carrier Services.....(207) 624-9000 Ext. 52137 francis.fox@maine.gov  
 Fuel Use Unit - Contact the Fuel Use Unit for information or assistance regarding Fuel Use Identification decals or the International Fuel Tax Agreement.

**MAINE REVENUE SERVICES** on the web:  
[www.maine.gov/revenue](http://www.maine.gov/revenue)

**MAINE DEPARTMENT OF LABOR** on the web:  
[www.maine.gov/labor](http://www.maine.gov/labor)

## PURPOSE OF FORM

Use this registration form to establish a new tax account for any of the taxes listed on page 4, or for Electronic Funds Transfer. Taxes not listed on page 4 do not require advance registration. Generally, you must establish a tax account if:

- You are a new employer required to withhold income taxes or unemployment compensation and you have not registered before;
- You have a new business in which you make retail sales of tangible personal property or taxable services and you have not registered before;
- You have a new business in which you import, export, sell or distribute gasoline or other motor fuels and you have not registered before;
- You have a new or old business in which you sell or distribute cigarettes, tobacco products, mahogany quahogs, potatoes or blueberries and you have not registered before or must renew your license annually;
- You are required or you elect to make payments electronically and you want to use the ACH Teledebit telephone payment system or the ACH Credit payment method. An Electronic Funds Transfer application is not required if you are filing and paying using the debit option on a Maine *I-File* return, or you make payments using Maine Revenue Services EZ Pay System.

## DO NOT USE THIS APPLICATION FOR THE FOLLOWING:

### SALES TAX EXEMPTION CERTIFICATES

Persons applying for sales tax exemption certificates must complete a separate application available from the Sales, Fuel and Special Tax Division. Exemptions from paying sales tax are available to certain non-profit organizations and to certain farmers and fishermen. Information on exemptions is available from the Sales, Fuel and Special Tax Division or on the web at [www.maine.gov/revenue/salesuse](http://www.maine.gov/revenue/salesuse).

### REGISTRATION OF OWNERS OF SPACE TEMPORARILY RENTED AS RETAIL SPACE

Registration (on a separate application available from the Sales, Fuel and Special Tax Division) to file returns is required when you rent or lease space to more than 4 persons at one location, for less than 12 months, and retail sales are made from the location.

### FUEL USE IDENTIFICATION DECAL APPLICANTS

New applicants for Fuel Use Identification Decals must contact the Bureau of Motor Vehicles at (207) 624-9000 ext. 52137.

## ONLINE REGISTRATION

Maine Revenue Services and the Maine Department of Labor offer online registration applications for unemployment compensation, income tax withholding, sales/use taxes, and service provider taxes. If you complete your application online, you do not need to complete a paper registration application for these taxes. Electronic registration is convenient, secure, and provides you with confirmation that your registration was received.

### Online Registration for Unemployment Compensation and Income Tax Withholding

If you need to establish an unemployment compensation tax account, you may file your registration application electronically using the Maine Employer Registration Internet System (MERIS) on the Maine Department of Labor web site. The site also allows you to register for a Maine withholding account number with Maine Revenue Services, but *only* if you are registering for an unemployment compensation account.

You can access the MERIS online registration system at [www.maine.gov/labor](http://www.maine.gov/labor) and select the yellow star burst to the right of the page for the “*Online Unemployment Employer Registration*” system.

### Online Registration for Sales & Use, Service Provider Taxes or for Income Tax Withholding

If you need to establish a sales, use, service provider, or income tax withholding account, you may complete your registration application online via the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). Under the Related Links section, select the “*ONLINE*” link with respect to the “*Application for Tax Registration (PDF)*”.

If you need to register for any other taxes, complete and submit this paper registration application. For questions about this application, or completing an online registration application, contact the Central Registration Section at (207) 621-5129.

## GENERAL INSTRUCTIONS

The Application for Tax Registration is a combined application.

**All applicants must complete Section 1.** Complete sections 2 through 12 only as they apply to you.

- Section 1** ▶ **Taxpayer Information** (All applicants must complete Section 1.)
- Section 2** ▶ Register to file **Payroll and most Non-payroll Income Tax Withholding** returns.
- Section 3** ▶ Register to file **Pass-through Entity Income Tax Withholding** returns.
- Section 4** ▶ Register to file **Unemployment Compensation Tax** returns.
- Section 5** ▶ Register to file **Sales and Use Tax** returns.
- Section 6** ▶ Register to file **Service Provider Tax** returns.
- Section 7** ▶ Register to file **Gasoline Distributor, Importer, Exporter or Annual Floor Stock Tax** returns or **Retail Dealer's Gasoline Shrinkage** returns.
- Section 8** ▶ Register to file **Licensed Special Fuel Supplier, Registered Special Fuel Supplier, Special Fuel User, Special Fuel Retailer or Annual Floor Stock Tax** returns.
- Section 9** ▶ Register to file the following **Special Tax** returns:
- Cigarette Tax
  - Tobacco Products Distributor Tax
  - Blueberry Tax
  - Potato Industry Tax
  - Mahogany Quahog Tax
- Section 10** ▶ Register to file the following **Business Tax** returns:
- Milk Handling Fee
  - Railroad Excise Tax
  - Hospital Tax
  - Health Care Provider Tax
  - Initiators of Deposit
  - Mining Excise Tax
- Section 11** ▶ Register to file the following **Insurance Tax** returns:
- Insurance Premiums Tax
  - Fire Investigation and Prevention Tax
  - Surplus Lines Insurance Premium Tax
- Section 12** ▶ Register for **Electronic Funds Transfer**

For help completing the application(s) in this booklet -  
Call Central Registration at (207) 621-5129 or email [centreg.tax@maine.gov](mailto:centreg.tax@maine.gov)

**Walk-in help:** Normal business hours are 8:00 a.m. to 4:30 p.m. Monday through Friday, excluding holidays.  
26 Edison Drive  
Augusta, Maine 04330

**Other Contact information:** See page 2.

**Business Answers - Maine Business Assistance Center:** See page 6.

### Taxpayer Changes:

**It is very important that we have your correct address and telephone number. If your address or telephone number has changed, please call, write or email the Central Registration Section at the address on the cover.**

**Include the applicant's legal name, social security number or federal Employer Identification Number (EIN), type of account(s) and account number(s) on correspondence (including email) to Central Registration.**

Some examples of items that should be reported:

- Your street address, email address or phone number changes
- Your business or organization no longer requires registration for one or more taxes
- You have obtained a federal Employer Identification Number (EIN)
- Your business activity, product, or service has changed
- An officer, partner, trustee, or personal representative changes
- The ownership or structure of your business changes (a sole proprietor that forms a corporation, for example, may need new tax registrations)

# Frequently Asked Questions

## HOW DO I FILE TAX RETURNS?

In most cases, forms will be mailed to you. Withholding/unemployment, sales/use and service provider tax returns may be filed electronically using one of the Maine Revenue Services electronic filing systems or you may obtain a paper form to complete and mail. (Note: certain business taxpayers are required to file electronically.) Electronic filing systems can be accessed on the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). Select “Electronic Services” and then select the electronic filing system you wish to use - either “Internet File” or “Maine Employers Electronic Tax Reporting System” (MEETRS). Internet File allows you to complete sales/use tax, service provider tax, or withholding and unemployment tax returns online without the need for any specialized software. MEETRS uses a specially formatted file containing withholding and unemployment tax data that is uploaded via the Maine Revenue Services web site. There is no cost for using either system and both provide confirmation that your return was received. For more information, see the instructions to Form 941ME or 941/C1-ME.

## WHAT SHOULD I DO IF I DO NOT RECEIVE OR CANNOT FIND MY TAX RETURN?

Forms may be downloaded from the Maine Revenue Services web site at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or you may request that a blank form be mailed to you by calling (207) 624-7894.

## WHAT SHOULD I DO IF I CANNOT PAY THE TAX I OWE?

If you cannot pay your entire tax liability, pay as much as you can and contact the Compliance Division for withholding, sales, service provider, motor fuel, and special business taxes, or the Delinquency Unit for unemployment compensation tax. See page 2 for telephone numbers. 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 to Maine Revenue Services and the Department of Labor until the entire amount of tax due has been paid.

## PENALTIES

Maine Revenue Services and the Department of Labor 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 Maine Revenue Services or the Department of Labor.**

## MAINE REVENUE SERVICES TAXPAYER PRIVACY POLICY

Maine Revenue Services (“MRS”) maintains 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 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, 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 MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

## NOTICE REGARDING UNPAID TRUST FUND TAXES

Trust fund taxes include sales & use taxes, gasoline tax, special fuels tax, recycling assistance fees, and income tax withholding.

Under Maine law, the owner(s) and person(s) who control the finances of a business may be liable for any unpaid trust fund taxes and/or unemployment compensation tax. The purchaser of a business, or the stock of goods of a business, is required to withhold from the purchase price the amount of trust fund taxes, interest and penalties owed by the previous owner. A purchaser who fails to withhold these debts can be held liable for the payment of these taxes, interest and penalties. (36 MRSA § 177(1))

If you are not sure that the previous owner has paid all trust fund taxes or unemployment compensation tax incurred by the business, you should ask the previous owner to request, in writing, tax clearance letters from the Compliance Division of Maine Revenue Services and the Delinquency Unit of the Department of Labor.

**If you owe Maine taxes, or if the previous owner of your business has not paid all trust fund taxes, processing of your tax registration application may be delayed or denied.**

**BUSINESS ANSWERS  
MAINE'S BUSINESS ASSISTANCE CENTER**

A Program of the Maine Department of Economic & Community Development

**ANSWERS TO QUESTIONS ABOUT DOING BUSINESS IN MAINE:**

We can provide assistance for most areas of starting and operating a business in Maine.

**REGISTRATION & LICENSE APPLICATIONS:**

Our **ONE-STOP BUSINESS LICENSING CENTER** can provide you with applications and registration forms for most state-required business licenses. Other forms, such as the IRS Form SS-4 for obtaining a federal Employer Identification Number and self-employment tax information, are also available.

**OTHER BUSINESS ANSWERS SERVICES INCLUDE:**

Information about federal and state business assistance programs.

Assistance in resolving issues in the state regulatory process through our Small Business Advocate.

Information on hiring employees, including federal and state applications, publications, and labor posters.

**TO CONTACT BUSINESS ANSWERS:**

**BUSINESS ANSWERS**

Department of Economic & Community Development  
59 State House Station  
Augusta, Maine 04333-0059

**On the web:** [www.maine.gov/businessanswers](http://www.maine.gov/businessanswers)

**Telephone:** Augusta Area: (207) 624-9818  
In Maine: 800-872-3838  
Outside Maine & In Canada: 800-541-5872

**Office Hours:** From 9:00 a.m. to 4:00 p.m. Monday through Friday, excluding holidays.  
After hours, leave a message & your call will be returned.

**THE BUSINESS START-UP KIT, WHICH INCLUDES "A GUIDE TO DOING BUSINESS IN MAINE":**

This book and kit are available for a small fee. The order form can be found at the bottom of this page. "A Guide To Doing Business In Maine" answers many commonly asked questions and provides step-by-step information on doing business in Maine. The kit includes the book along with many federal and state forms and publications needed when starting a business.

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**DO NOT INCLUDE THIS ORDER FORM WITH YOUR REGISTRATION;  
DOING SO WILL DELAY PROCESSING OF YOUR ORDER.**

**ORDER FORM**

YES, I would like more information. Please send me the Business Start-up Kit.

**My check for \$4.00, made payable to: Treasurer, State of Maine, is enclosed.**

(Per state law, all checks returned for insufficient funds will be charged a \$20 transaction fee.)

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
TELEPHONE \_\_\_\_\_ Email \_\_\_\_\_

**MAIL WITH PAYMENT TO: BUSINESS ANSWERS**  
DECD  
59 State House Station  
Augusta, Maine 04333-0059

You may charge the Start-up Kit to your VISA, MasterCard, or Discover card by calling Business Answers weekdays between 9:00 a.m. and 4:00 p.m. The phone numbers are listed above.

MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-3733 or mail to:  
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



ALL APPLICANTS MUST COMPLETE SECTION 1. CHECK ALL TAX TYPES FOR WHICH YOU ARE APPLYING.

- Section 2 - Income Tax Withholding
Section 3 - Pass-through Entity Income Tax Withholding
Section 4 - Unemployment Compensation Tax
Section 5 - Sales and Use Tax
Section 6 - Service Provider Tax
Section 7 - Motor Fuel Taxes - Gasoline
Section 8 - Motor Fuel Taxes - Special Fuel
Section 9 - Special Taxes
Section 10- Other Business Taxes
Section 11 - Insurance Taxes
Section 12 - Electronic Funds Transfer

SECTION 1 - TAXPAYER INFORMATION

1. BUSINESS INFORMATION:

Legal Name Business Trade Name
Social Security Number Business Phone Number
Federal Employer ID No. (EIN) Email Address
Primary Mailing Address Physical Location of Business

2. TYPE OF OWNERSHIP (check appropriate box): Federal Employer Identification Number (EIN) is required for all types except for a sole proprietor applying for a sales, use or service provider tax account only.

- Sole Proprietor Partnership Limited Partnership Association
C Corporation (Regular) Corporation (Non Profit) Estate Other
S Corporation (Sub "S") Non Profit Organization (501(c)(3)) Trust
Limited Liability Company\* (attach copy of IRS exemption letter)

\* If federal Form 8832 is filed, attach a copy and indicate election made (check one): Corporation Sole Proprietor Partnership

Corporations - Date Incorporated State of Incorporation
Limited Partnerships - Date Registered State of Registration
Limited Liability Co.'s - Date Registered State of Registration

3. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: wholesale, retail, contractor, etc.):

4. REQUIRED INFORMATION (Names of directors, partners, officers or members; name of trustee or personal representative;

name of responsible party):

Name & Title Social Security Number (REQUIRED)
% of Business Owned Home Phone
Home Address

5 and 6. EMPLOYERS REGISTERING WITH THE DEPARTMENT OF LABOR, PLEASE SEE SPECIFIC INSTRUCTIONS ON PAGE 13.

5. DO YOU OWN OTHER BUSINESSES? Yes No

Other Business Name Federal Employer ID No. (EIN)
UC Employer Account No. Address

6. BUSINESS OWNERSHIP INFORMATION: Business Ownership Date

Check if new start-up business with no previous owner. Do not fill in any more of this block; go to block 7.

- How did you get the business? Purchase Foreclosure Sale Merger Bankruptcy Sale Other
Did you get all of the previous owner's businesses? Yes No
Did the previous owner do business in Maine? Yes No
Did the previous owner retain a portion of the old business? Yes No
Did the previous owner have employees in Maine? Yes No

Previous Owner's: Federal EIN/SSN Sales Tax Registration No.
UC Employer Account No. Service Provider Tax Registration No.
Previous Business Name Previous Business Address

7. FEDERAL UNEMPLOYMENT TAX: Is your organization subject to the Federal Unemployment Tax Act (FUTA)? Yes No Unknown

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 responsible party.

SIGNATURE

TITLE

DATE

TELEPHONE NUMBER

PLEASE PRINT OR TYPE YOUR NAME

PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS

**MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION**

Return Application by fax (207) 287-3733 or mail to:  
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



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\*1010911\*

**SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most Non-payroll Distributions)**

(Also complete Section 4 if you are an employer and must file unemployment compensation tax and employer wage reports.)

8. **INCOME WITHHOLDING TAX BEGIN DATE:** \_\_\_/\_\_\_/\_\_\_

(See page 13 for more information about withholding schedules.)

9. **COMMON PAY AGENT:**  Check here if you have obtained *common pay status* from the IRS and attach a list of the affiliate employers including the name and federal EIN of each.

10. **ADDRESS FOR RETURNS AND NOTICES: (DO NOT use paid preparer's address.)**  Check if same as primary address.

Address: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 \_\_\_\_\_ Attention: \_\_\_\_\_  
 \_\_\_\_\_ Telephone: \_\_\_\_\_

**SECTION 3 - PASS-THROUGH ENTITY INCOME TAX WITHHOLDING**

11. **PASS-THROUGH ENTITY WITHHOLDING TAX BEGIN DATE:** \_\_\_/\_\_\_/\_\_\_

12. **WITHHOLDING PAYMENT SCHEDULE:** A quarterly schedule will apply for all pass-through entity nonresident withholding.

13. **Address to which returns and notices will be mailed: (Do not use paid preparer address.)**  Check if same as primary address.

Address: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 \_\_\_\_\_ Attention: \_\_\_\_\_  
 \_\_\_\_\_ Telephone: \_\_\_\_\_

**SECTION 4 - UNEMPLOYMENT COMPENSATION TAX**

14. **PERSON RESPONSIBLE FOR PAYROLL RECORDS:**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_

Employer Federal EIN: \_\_\_\_\_  
 Email Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 FAX Number: \_\_\_\_\_

15. **ADDRESS FOR BENEFIT CLAIM NOTICES AND/OR DECISIONS:**

Address: \_\_\_\_\_ Attention: \_\_\_\_\_

16. Does this business operate fewer than 26 weeks per calendar year?  Yes  No

17. **LIST ALL MAINE WORK LOCATIONS:**

Nature of Business: \_\_\_\_\_

City/Town	Number of Employees	Principal Activity	Type of Goods or Services

18. **FOR MULTIPLE LOCATIONS AND/OR ACTIVITIES:** If one of the above locations represents an auxiliary unit for the primary establishment, please indicate by putting the appropriate letter next to the activity: (A) Administrative Office; (B) Research, Development and Testing; (C) Warehouse or Storage Area; (D) Auxiliaries, Not Classified (Repair Shops, Computer Maintenance, Garages, etc.)

19. **If it is determined that you do not meet the requirements for mandatory unemployment insurance coverage, are you requesting voluntary coverage?** You may elect to make voluntary contributions, even though you are not required by law to do so.  Yes  No

20. Have you engaged any contractors to perform any service for you which was part of your usual course of business in the current or preceding year? If "YES," give name and address on a separate sheet and attach to this application.  Yes  No

21. Do you lease any employees from a professional employment organization?  Yes  No

22. If line 21 is yes, list the name of the professional employment organization. \_\_\_\_\_

23. Do any of your workers provide domestic service for you? If "YES," and you have only domestic employment, skip to item 27b.  Yes  No

24. Do any of your workers provide agricultural service for you?  Yes  No

25. Date employees first employed in Maine \_\_\_/\_\_\_/\_\_\_

26. **IN THE SPACES BELOW, ENTER THE TOTAL AMOUNT OF REPORTABLE WAGES PAID EACH QUARTER OF THE CURRENT AND PRECEDING CALENDAR YEARS: ENTER ONLY WAGES PAID TO DATE FOR EMPLOYEES WHO WORKED IN MAINE - DO NOT ESTIMATE.**

Maine Wages Paid (enter year below)	Calendar Quarter Ending March 31	Calendar Quarter Ending June 30	Calendar Quarter Ending September 30	Calendar Quarter Ending December 31
Preceding Year	\$	\$	\$	\$
Current Year	\$	\$	\$	\$

27. Enter the date you met one of the following conditions for workers employed in Maine (include full and partial weeks):

- a. **General employers** - \$1,500 gross wages in a quarter or 20 weeks in a calendar year (whichever occurred first). \_\_\_/\_\_\_/\_\_\_
- b. **Domestic employers** - \$1,000 gross wages in a quarter. \_\_\_/\_\_\_/\_\_\_
- c. **501(c)(3)** - 4 employees in each of 20 weeks. \_\_\_/\_\_\_/\_\_\_
- d. **Agricultural** - 10 employees in 20 weeks or \$20,000 gross wages in a calendar quarter. \_\_\_/\_\_\_/\_\_\_

<b>OFFICE USE ONLY</b>	Liability established under § 1043(9) _____ as of _____, contributions due from _____ Field Advisor and Examiner _____ Date _____	<b>OFFICE USE ONLY</b>
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MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-3733 or mail to:  
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057

SECTION 5 - SALES AND USE TAX



28. BUSINESS TRADE NAME: \_\_\_\_\_ 29 & 30. Select only one registration.

29.  SALES & USE TAX REGISTRATION **OR** 30.  USE TAX REGISTRATION ONLY

31. REGISTRATION DATE FOR SALES/USE TAX: \_\_\_ / \_\_\_ / \_\_\_ (This is the date you began selling goods or making rentals, providing services or making purchases subject to sales tax, use tax or recycling assistance fees.)

32. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: \_\_\_\_\_

33. WILL YOU BE ENGAGED IN ANY OF THESE ACTIVITIES: SELLING - PREPARED FOODS, TIRES, MOTOR VEHICLE OIL, LEAD ACID BATTERIES OR FUEL/ELECTRICITY TO A MANUFACTURER; RENTAL OF LIVING SPACE AT A CONDOMINIUM, VACATION HOME\*, COTTAGE\*, HOTEL\*, MOTEL OR ROOMING HOUSE; OR RENTAL OF AUTOMOBILES? Yes No  
\*more than 14 days per calendar year

34. FILING FREQUENCY: Choose the filing frequency that applies to your estimated sales tax liability. Make entries ONLY in the section that applies to you.  
**NONSEASONAL BUSINESS** (If your business will be open all year, use this section.) **OR** **SEASONAL BUSINESS** (If your business will be open for only part of the year, check the months that apply.)  
Filing Frequency Estimated Tax Liability is  
 Monthly\*\* \$600.00 or more per month  January  May  September  
 Quarterly \*\* \$100.00-\$599.99 per month  February  June  October  
 Semi-Annually\*\* \$50.00-\$99.99 per month  March  July  November  
 Annually Less than \$50.00 per year  April  August  December

35. WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$ \_\_\_\_\_  
(Your entire application will be delayed if this question is not completed.)

36. CONSOLIDATED REPORTING INFORMATION: You must have two or more business locations with the same owner and federal EIN or SSN.  
 I request to file consolidated sales/use tax returns.  
If you are currently filing consolidated and are adding a location, what is your current consolidated number? \_\_\_\_\_

37. SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:  Check if same as primary address.  
Address: \_\_\_\_\_ Email Address: \_\_\_\_\_  
Attention: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
 Check here to authorize others to receive confidential information about this sales tax account and request changes to business details. Attach a separate page titled Other Authorized Individuals. Include the name and social security number of each authorized person.

SECTION 6 - SERVICE PROVIDER TAX

38. SERVICE PROVIDER TRADE NAME: \_\_\_\_\_

39. REGISTRATION DATE FOR SERVICE PROVIDER TAX: \_\_\_ / \_\_\_ / \_\_\_ (This is the date you began providing services subject to service provider tax.)

40. SERVICE YOU PROVIDE:  
 Rental of videotapes, DVDs and video equipment  Telecommunications equipment installation, maintenance and repair  
 Fabrication services  Private non-medical institution services licensed by DHHS  
 Rental of furniture or audio equipment "rent-to-own" contracts  Home support services licensed by DHHS  
 Extended cable television service  Community support services for persons with mental health diagnoses  
 Satellite television services  Community support services for persons with mental retardation or autism  
 Telecommunications service (except sales of prepaid cards)

41. FILING FREQUENCY (Please choose one):  
Filing Frequency If Estimated Tax Liability is  
 Monthly\*\* \$600.00 or more per month  
 Quarterly \*\* \$100.00 - \$599.99 per month  
 Semi-annually\*\* \$50.00 - \$99.99 per month  
 Annually Less than \$50.00 per year  
42. CONSOLIDATED REPORTING INFORMATION: You must have two or more service provider locations with the same owner and federal EIN or SSN to file a consolidated report.  
 I request to file consolidated service provider tax returns.  
If you are currently filing consolidated and are adding a location, what is your current consolidated number? \_\_\_\_\_

43. SERVICE PROVIDER TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:  Check if same as primary address.  
Address: \_\_\_\_\_  
Address: \_\_\_\_\_  
Attention: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Email Address: \_\_\_\_\_

\*\*All monthly and quarterly filers must file sales, use and service provider tax returns electronically. Beginning January 1, 2011, all semi-annual returns must also be filed electronically. See www.maine.gov/revenue and select "Electronic Services" or, if you don't have a computer, call (207) 624-9693 for information about our TeleFile system and waiver requests.



MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-3733 or mail to:  
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



**BUSINESS TRADE NAME (for Sections 9, 10, & 11)**

(Complete Line 56 through 58, if necessary, before you complete Sections 9 and 10 below. See instructions.)

56. BUSINESS TRADE NAME: \_\_\_\_\_

57. REGISTRATION DATE: \_\_\_ / \_\_\_ / \_\_\_\_\_

58. ACCOUNT ADDRESS:  Check if same as primary address.

Address: \_\_\_\_\_ Email Address: \_\_\_\_\_  
\_\_\_\_\_  
Attention: \_\_\_\_\_  
\_\_\_\_\_  
Telephone: \_\_\_\_\_

**SECTION 9 - SPECIAL TAXES**  
(First complete lines 56 through 58 above)

59. CIGARETTE TAX:  First Time Application  Renewal Current License # C \_\_\_\_\_

60. TOBACCO PRODUCTS TAX:  First Time Application  Renewal Current License # T \_\_\_\_\_

61-63. Check boxes below **only if this is a first time application**. Renewal each year is not required.

61. BLUEBERRY TAX:.....

62. POTATO INDUSTRY TAX:.....

63. MAHOGANY QUAHOG TAX:.....

**SECTION 10 - OTHER BUSINESS TAXES**  
(First complete lines 56 through 58 above)

64-69. Check the appropriate box for tax registration.

64.  MILK HANDLING FEE 67.  MINING EXCISE TAX

65.  RAILROAD EXCISE TAX 68.  HEALTH CARE PROVIDER TAX, enter Fiscal Year \_\_\_\_\_

66.  HOSPITAL TAX 69.  INITIATOR OF DEPOSIT, enter Product Group \_\_\_\_\_

**SECTION 11 - INSURANCE TAXES**  
(First complete lines 56 through 58 above)

70-72. Check the appropriate box for tax registration.

70.  INSURANCE PREMIUMS TAX.....Enter your NAIC Company Code (if applicable) \_\_\_\_\_

Check here if you are a risk retention group.

Taxpayers with an annual liability of more than \$1,000 must file quarterly. See Instructions.

71.  SURPLUS LINES INSURANCE PREMIUMS TAX:

Taxpayers with an annual liability of more than \$1,000 must file quarterly. See Instructions.

72.  FIRE INVESTIGATION & PREVENTION TAX: Note: You must file returns monthly.

MAINE REVENUE SERVICES

EFT Unit, Maine Revenue Services, 24 State House Station, Augusta, ME 04333-0024
Tel: (207) 287-8276 Fax: (207) 287-6975 Email: efunds.transfer@maine.gov
Visit Maine Revenue Services at www.maine.gov/revenue

SECTION 12 - ELECTRONIC FUNDS TRANSFER

READ THIS FIRST: You do NOT need to complete this section to pay taxes by ACH debit when filing your sales/use tax, income tax withholding, unemployment compensation tax or individual income tax return over the internet using the I-file system. Instead, enter your banking information in the I-file system for the tax return you are filing, and select ACH debit when you come to the payment screen.

Only applicants who intend to use either the MRS ACH Teledebit telephone payment option, ACH Credit payment option, or TELEFILE for Sales/Use and Service Provider taxes need to submit this application. If you are applying for TELEFILE and will be making payments with paper checks, complete only Sections 73, 74 and 78. If you have questions concerning TELEFILE, please contact the Sales Tax Division at (207) 624-9693.

73. APPLICATION TYPE: Indicate option(s) for which you are applying.

- ACH TELEDEBIT (Telephone Payment Method)
ACH CREDIT
TELEFILE Sales/Use and Service Provider Tax

74. APPLICATION INFORMATION:

Legal Name(s):
Business Trade Name:
Employer Identification Number: Contact Person's Name:
Social Security Number\*: Contact Phone Number:
Mailing Address: Business Fax Number:
Email Address:

\*Only sole proprietors should provide a social security number.

75. ACH TELEDEBIT APPLICANTS ONLY: (NOTE: You must provide a voided check or a letter from your bank certifying its RTN and your account number.)

Type of account: Checking Savings Bank Routing Number (RTN) Account Number

Are you a service bureau, tax preparer, or business that remits taxes on behalf of other companies? Yes\* No

\*If you checked "Yes" and funds will be withdrawn from your bank account rather than your client's bank account, you are not eligible for this payment system. You must use the ACH Credit Method (see below).

ACH Teledebit instructions will be provided by the Electronic Funds Transfer Unit.

76. ACH CREDIT APPLICANTS ONLY:

Are you a service bureau, a tax preparer, a third party withholder, or do you remit taxes for other companies? Yes\* No

\*If you checked "Yes" because you remit taxes for others to Maine Revenue Services, you only need to fill out one EFT application.

Persons applying for ACH Credit must be capable of initiating ACH credits in the required CCD+ and TXP formats.

ACH Credit instructions will be provided by the Electronic Funds Transfer Unit.

77. TAX PAYMENT TYPE: Electronic Funds Transfers are requested for the following:

Table with 2 columns: Tax Payment Type, Tax Account ID Number

Office Use Only table with 5 rows and 2 columns

Attach a separate sheet if additional space is needed.

78. SIGNATURE: I certify that the information contained on this application is true, correct and complete to the best of my knowledge and belief.

If I have completed the ACH Teledebit block 75 above, I authorize Maine Revenue Services to present debit entries to the bank account stated above upon the express authorization of this taxpayer for payments made to Maine Revenue Services.

This application must be signed by an owner, director, partner, officer or responsible party.

Signature Title Date Phone

Please print or type your name

Please keep a copy of this application for your records.

## SPECIFIC INSTRUCTIONS

### SECTION 1 - TAXPAYER INFORMATION

1. 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 Articles of Incorporation. Individuals and certain estates must provide their social security numbers. All other applicants must provide a federal Employer Identification Number (EIN).

**A federal EIN must be provided to register for Maine Income Tax Withholding.** To obtain a federal EIN, file IRS Form SS-4, Application for Employer Identification Number, with the Internal Revenue Service Center, Attn: EIN Operation, Holtsville, NY 11742 or call the IRS Business & Specialty Tax Line at 1-800-829-4933 (to obtain an EIN from 7:00 am-10:00 pm local time only) or fax the completed IRS Form SS-4 to (631) 447-8960 or apply to the IRS directly online. IRS Form SS-4 can be downloaded from the IRS web site, [www.irs.gov](http://www.irs.gov).

Enter the business mailing address, phone number, and street address. Attach separate applications if you have more than one business location and are registering for sales tax (Section 5).

**Physical location of Business** - Enter the physical location of the business operation or the address of rental property.

2. Mark the ownership type that best applies. If you marked "Other," provide an explanation. 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.
3. Provide the type of business (wholesale, retail, service group, manufacturing, contractor, governmental, nonprofit, other [explain]), and a concise description of the principal activity of your business or organization.
4. Corporations, partnerships, associations, nonprofit organizations and others must provide the names of two directors, officers, trustees, personal representatives, partners, members or responsible parties. One 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.
5. Provide the names, EINs, and addresses of other businesses you own. Attach additional sheets if more space is needed. Employers registering with the Department of Labor to file unemployment compensation tax must list the Unemployment Compensation Employer Account Number (UC Employer Account No.) of the other businesses owned.
6. Indicate how your business was acquired. If you are establishing a new business with no previous owner, check the new start-up box. If you acquire a business, trade or organization or substantially all the assets of another, who at the time was an employer, you are considered a successor. If you check the "Other" box, provide a brief explanation. Employers registering with the Department of Labor to file unemployment compensation tax must list the UC Employer Account No. of the previous owner's business, if known. Read the Notice Regarding Trust Fund Taxes on page 5.
7. If you have questions about Federal Unemployment Tax Act (FUTA), call the IRS Toll Free Number 1-800-829-4933.

### SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most Non-payroll Distributions)

Generally, any person who maintains an office or transacts business in Maine and who must withhold federal income tax from any payment subject to taxation in Maine must also withhold Maine income tax. This requirement applies to both resident and nonresident individuals. Income from Maine sources includes unemployment compensation connected with Maine employment. Income paid to a nonresident from pensions, annuities and other intangible sources may be subject to withholding of Maine income tax in certain cases.

**Employers or non-wage payers with 5 or more employees or payees in 2010 that are subject to Maine income tax withholding must electronically file all original Maine quarterly tax returns and annual reconciliation for Maine income tax withholding of 2010. Beginning with returns filed in 2011, all employers or other payers must electronically file original Maine quarterly tax returns and annual reconciliation for Maine income tax withholding.**

**Persons registering to file Maine income tax withholding returns must provide a federal Employer Identification Number (EIN). See Instructions in Section 1, line 1.**

8. Enter the date you began withholding or were required to begin withholding. If not yet operating, enter estimated business start date.  
See Maine Revenue Services ("MRS") Rule 803 for details about required withholding tax reports and payments ([www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules)). A quarterly remittance schedule will apply for all initial, first year, income tax withholding. If your business is in the second or subsequent year(s) of operation, and the aggregate amount of withholding reported for the prior July-June lookback period was \$18,000 or more, you must remit withheld tax on a semi-weekly basis based on payroll/distribution dates. MRS monitors taxpayer compliance for this requirement. The lookback period for each calendar year is the 12-month period ending on the preceding June 30. For example, the lookback period for calendar year 2010 is the period July 1, 2008 through June 30, 2009. If you have any questions about this requirement, contact MRS at (207) 626-8475 (Select 1, Option 4).
9. Check the box provided if you are a *common pay agent*. Attach a list of the affiliate employers including the name and federal EIN of each. A *common pay agent* reports withholding for multiple entities under one federal ID Number (EIN). Common pay status is initially obtained through the IRS.
10. Enter your business address. Withholding tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1. **Do not enter a paid preparer's or payroll processor's address.**

### SECTION 3 - PASS-THROUGH ENTITY INCOME TAX WITHHOLDING

Pass-through entities must withhold income taxes from Maine-source distributive income of nonresident partners or shareholders, whether or not any funds are actually distributed. This filing requirement is in addition to any payroll/non-payroll withholding requirement. Pass-through entities include partnerships, S corporations, limited liability companies and similar entities. For information on this requirement, visit the MRS web site: [www.maine.gov/revenue](http://www.maine.gov/revenue).

11. Enter the date you began withholding or were required to withhold pass-through entity withholding tax. If not yet operating, enter estimated business start date.
12. See MRS Rule 803 for details about required withholding tax reports and payments ([www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules)). A quarterly remittance schedule will apply for all pass-through entity income tax withholding. If you have any questions about this requirement, contact MRS at 207-626-8475 (Select 1, Option 4).
13. Enter your business address. Withholding tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1. **Do not enter a paid preparer's address.**

### SECTION 4 - UNEMPLOYMENT COMPENSATION TAX

#### COMPLETE THIS SECTION ONLY IF YOU HAVE EMPLOYEES WORKING IN MAINE.

Employers registering with the Department of Labor must enter the federal Employer Identification Number (EIN) the Maine Department of Labor will immediately attach liability to pay unemployment compensation taxes to the following four types of employers: 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.

If you are not one of these four types of employers, please see the instructions for items 26 and 27 below. You are liable for Maine unemployment compensation tax if you meet any of the following criteria:

- EMPLOYER IN GENERAL:** you paid gross wages of \$1,500 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 \$1,000 in gross wages for domestic employment in any calendar quarter;
- 501(C)(3) NON-PROFIT ORGANIZATION:** you employ four or more persons in one 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 the physical location(s) of employment.

14. Enter the name, address and telephone number of person(s) responsible for preparation of payroll records.
15. Enter the address where you want all unemployment claim notices and/or decisions to be sent.
- 17-18. Enter information on the location and nature of business conducted at all Maine business sites.
- 19-24. Answer each question by checking "YES" or "NO" in the appropriate box. Domestic worker employers (households which employ nannies, personal care attendants, gardeners, cleaners, chauffeurs, etc.) may skip to item 27b.
25. Enter the date that employees were first employed in Maine.
- 26-27. 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 services performed by a student who is participating in a cooperative program of education and occupational training. If a proprietorship, do not include the service 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.**

### SECTION 5 - SALES & USE TAX

28. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.
29. Generally, persons who sell goods, make taxable rentals, make sales of motor vehicle oils, are subject to recycling assistance fees or provide taxable services must register to file sales and use tax returns.
30. Persons who do not make sales, but make purchases for use in Maine that are subject to Maine sales tax (taxable purchases) must register to file use tax returns. Select one type of registration.
31. Enter the date you began selling goods or making rentals, providing services or making purchases subject to sales tax, use tax or recycling assistance fees.
32. A business description for sales/use tax registration purposes is required.
34. If a nonseasonal business, select the filing frequency that best applies. If a seasonal business, check the boxes for the months the business will be open. Checking Seasonal requires a **monthly** return for each month your business will be open.
36. To file consolidated sales/use tax returns, you must have two or more business locations with the same owner and use the same Employer Identification Number or social security number.
37. Enter your business address. Sales/use tax returns will be mailed to this address. Complete only if different from the owner's address entered in Section 1. **Do not enter a paid preparer's address.**

### SECTION 6 - SERVICE PROVIDER TAX \*

38. Enter the service provider name (trade name; selling services as name) if different from the owner's name entered in Section 1.
39. Enter the date you began selling services subject to the service providers tax. If not yet operating, enter estimated business start date.

40. Identify the service you provide from the list of services in this section.
41. Select the filing frequency based on estimated tax liability.
42. To file consolidated service provider returns, you must have two or more service provider locations with the same owner and use the same Employer Identification Number or social security number.
43. Enter your service provider business address. Service provider tax returns will be mailed to this address. Complete only if different from the owner's name entered in Section 1. **Do not enter a paid preparer's address.**  
\* For assistance completing Sections 7-10, call (207) 624-9609.

### BUSINESS TRADE NAME (for Sections 7 & 8)

44. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.

### SECTION 7 - MOTOR FUEL TAXES - GASOLINE

45. Generally, to be considered a gasoline distributor in Maine, you must make over 50% of your gasoline sales to others in bulk within the state. Sales to others do not include gasoline sold on consignment or through a retail station owned in whole or in part by your company.  
Select gasoline importer if you import gasoline for sale or use in Maine and do not qualify as a gasoline distributor. Select gasoline exporter if you make purchases of gasoline in Maine that will be exported to a location outside the state, and you do not qualify as a gasoline distributor.
46. Select this box if you make retail sales of gasoline.
47. Select this box if you checked a box in either Questions 45 or 46.
48. Enter the date you began doing business in Maine as a gasoline distributor, importer, exporter or retailer.
49. Gasoline license information for other states is required. Attach additional sheets if needed.
50. Enter your business address. Gasoline tax returns will be mailed to this address.

### SECTION 8 - MOTOR FUEL TAXES - SPECIAL FUEL

51. Distillates are products like diesel fuel, kerosene, and #2 fuel oil. Propane is a type of low-energy fuel.
52. Generally, a special fuel supplier must make over 50% of their sales of special fuel within Maine, in bulk to others. Sales to others do not include special fuel sold on consignment or through a retail station owned in whole or in part by your company. Special fuel means distillates and low-energy fuels.  
Select special fuel retailer if you will be selling low energy fuel that will be placed into the tank of a motor vehicle.  
Select registered special fuel supplier if you can certify that all sales will be in bulk and are not subject to the special fuel excise tax (dyed) or that your business has already paid the special fuel excise tax on fuel purchased.
53. Select this box if you checked a box in either Questions 51 or 52.
54. Enter the date you began doing business in Maine as special fuel retailer or supplier. If not yet operating, enter the estimated business start date.
55. Enter your business address. Special fuel tax returns will be mailed to this address (except registered suppliers). Complete if different from the owner's address in Section 1.

### BUSINESS TRADE NAME and INFORMATION (for Sections 9, 10, & 11)

56. Enter your business name (trade name or doing business as name) if different from the owner's name in Section 1.
57. This is the date you began filing tax returns for Section 9, 10, or 11 taxes. If not yet operating, enter the estimated business start date.
58. The account address is your business address. Tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

### SECTION 9 - SPECIAL TAXES

59. Not required if all cigarettes are purchased from a Maine licensed cigarette distributor. Cigarette Distributor licenses expire on June 30 each year. The current Cigarette Distributor certificate number is required to process renewals.
60. Not required if all tobacco products are purchased from a Maine licensed tobacco distributor. Tobacco Distributor licenses expire on June 30 each year. The current Tobacco Distributor certificate number is required to process renewals.
- 61-63. Check the appropriate box only if this is the first time you are applying for blueberry tax, potato industry tax or mahogany quahog tax registration.

### SECTION 10 - OTHER BUSINESS TAXES

- 64-69. Check the appropriate box for tax registration. Health care providers must provide their fiscal year. An initiator of deposit must indicate the product group. Initiators of Deposit who fail to comply with reporting requirements may have their product removed from Maine retail shelves.

### SECTION 11 - INSURANCE TAXES \*

70. Enter your National Association of Insurance Commissioners (NAIC) Company Code, if applicable. Check if you are filing quarterly. Taxpayers with an annual liability of more than \$1,000 must file quarterly.
71. Check if you are filing quarterly. Taxpayers with an annual liability of more than \$1,000 must file quarterly.
72. Fire investigation and prevention tax returns are required on a monthly basis from all insurers who issue policies with fire components (25 MRSA § 2399).  
\* For assistance completing Section 11, call (207) 624-9753.

## SECTION 12 - ELECTRONIC FUNDS TRANSFER

**General Information:** Taxpayers with annual combined tax liability of \$25,000 or more (\$18,000 or more beginning January 2011) for the prior tax period are required to remit tax payments electronically. The assessor may also lower existing dollar thresholds for required electronic payments. Payroll processing companies must remit electronically for all clients regardless of whether those individual clients are required to pay electronically. Maine Revenue Services encourages voluntary participation by taxpayers who do not meet the minimum threshold for mandatory participation. More information is provided in Maine Revenue Services Rule 102, Electronic Funds Transfer.

Only applicants who intend to use either the MRS **ACH Teledebit** telephone payment option, **ACH Credit** payment method, or **TELEFILE** for Sales/Use and Service Provider taxes need to submit this application. If you are applying to register for TELEFILE and will be making payments with paper checks, complete only Sections 73, 74 and 78. If you have questions concerning TELEFILE, please contact the Sales Tax Division at (207) 624-9693.

73. Please indicate application type for which you are applying:

**ACH Teledebit.** A taxpayer may pay taxes using this method by authorizing Maine Revenue Services to electronically transfer tax payments from the taxpayer's deposit account to the MRS deposit account. The authorization is initiated through a "telephone call" to the MRS electronic withdrawal payment system. The telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 15 days in the future.

**ACH Credit.** A taxpayer may pay taxes using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account.

**TELEFILE.** Taxpayers required to file sales, use, or service provider tax returns electronically can choose to use TELEFILE as an alternative to filing over the internet. Payments can be submitted electronically or by paper check.

74. Provide the applicant's legal name, business trade name, mailing address, and Employer Identification Number or social security number if ownership is a sole proprietor. Also, provide the name, telephone number, fax number and email address for a contact person who can address questions pertaining to EFT transactions. Please notify the EFT Unit if there is a change to any of this information.

75. Debit method applications must include your bank's routing transit number, the type of bank account, and your bank account number. You must include either a voided check or a certifying letter from your bank. Service bureaus or other third parties that remit tax payments from their accounts on behalf of other companies may not use the ACH Teledebit method (see below).

76. Service bureaus, tax preparers or other third parties who remit tax payments for other companies must use the ACH Credit method. If you remit taxes for multiple other companies, only one application needs to be submitted.

77. "Tax Payment Type" refers to the type of tax you want to pay electronically. "Tax Account ID Number" refers to the identification number that is required to properly identify your taxable entity. See [Tax Payment Type/Tax Account ID Number Table](#) below.

If you are a service provider, please check with the EFT Unit before providing a list of clients. The list may not be necessary.

Tax Payment Type	Tax Account ID Number
Sales	7 character seller's number
Use	7 character use tax number
Service Provider	7 character service provider number
Gasoline	7 character gasoline number
Special Fuel Supplier (SFS)	Company EIN on application followed by 00
Withholding (WH)	Company EIN on application followed by 00
Combined Withholding and Unemployment Compensation	Company EIN on application followed by 00
Unemployment Compensation	11 character WH number (or Unemployment number)
Pass-Through Entity Withholding	Company EIN on application followed by 20
Fiduciary	Company EIN on application followed by /0
Insurance Premium	Company EIN on application followed by 01
Fire Investigation and Prevention	Company EIN on application followed by 01
Cigarette	7 character Cigarette tax number
Tobacco Products	7 character Tobacco tax number
Corporate	Company EIN on application followed by /0
Individual Income Tax (Debit Method Only)	Social Security Number(s)

78. The application must be signed by an authorized person. It may be submitted by mail, email or fax.

Our standard method for sending instructions is by email. If you would like EFT program and banking information sent to you by fax or mail, please note your request on the application. Otherwise, the information will be emailed to the address provided. Please allow at least one week to receive program instructions. In certain cases, the EFT Unit may request additional information.

The Department of Administrative and Financial Services and the Department of Labor do not discriminate on the basis of disability in admission to, access to, or operation of its programs, services or activities. This material can be made available in alternative formats by contacting the Departments' ADA Coordinators at (207) 624-7800 (voice) or 1-888- 577-6690 (TTY)