



MAINE TAX ALERT

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IMPORTANT NOTICE FOR EMPLOYERS

New Unemployment Insurance Tax System for Maine Employers in 2018

Action Required

File Early! File Timely!

The second and final phase of the modernized ReEmployME tax system for unemployment insurance is scheduled to go live on November 16, 2018. The last day to timely file quarterly wage reports (Form ME UC-1) for the third calendar quarter 2018 is October 31, 2018. To timely file for the third quarter of 2018, employers must file returns and remit related payments with Maine Revenue Services (MRS) no later than October 31, 2018.

File Early! File Timely! Any third quarter Form ME UC-1 return filed, and related payment made, after October 31, 2018 will be subject to interest and penalty charges. Employers are encouraged to ensure that their 2018 third quarter returns and payments are submitted to Maine Revenue Services no later than October 31, 2018.

During the period of transition to the ReEmployME tax system beginning November 16, 2018, Maine employers, payroll processors and third party agents will be able to use either the MDOL ReEmployME tax system or the MRS Maine Employers Electronic Tax Reporting System (MEETRS), whichever is more convenient.

See information below for additional detail about the ReEmployME project and the impact on filing Form ME UC-1 and remitting related payments.

The following changes have been made in preparation of the new UI tax system:

- **Separate business registration applications for taxes administered by MRS and the UI tax.** What was the combined central registration application for taxes administered by MRS and the UI tax has been replaced with two separate applications: one for the taxes administered by MRS and the other for the UI tax. The MRS online registration application is available at <https://www5.informe.org/cgi-bin/online/suwtaxreg/index> and the UI tax online application is available at <https://maine.gov/reemploye>.

- ***New employer registration for the unemployment compensation tax.*** New employers may register online with MDOL to determine liability for the unemployment compensation tax at <https://maine.gov/reemployme>. Employers may apply for the FEIN online with the Internal Revenue Service at <https://www.irs.gov/businesses> (click on **Employer ID Numbers**, then click on **Apply for an EIN Online**).
- ***ReEmployME Portal Account Creation!*** All liable and active employers need to create a portal account in *ReEmployME* to electronically file quarterly reports and make contribution payments through the new system beginning with the fourth quarter of 2018. The process is simple and only takes a few minutes. Have your Federal and State Employer Identification Numbers with you. <https://www.maine.gov/reemployme>.
- ***Changes for Maine EZ Pay.*** Employers that use the Maine Revenue Services EZ Pay system to make Maine **unemployment insurance payments** are no longer able to delay the payment to a future date. UI payments remitted using the Maine EZ Pay system must be completed the same day the transaction is initiated. Also, employers may no longer utilize the “bill payment” tax type selection in the EZ Pay application to make UI payments. The Maine EZ Pay “UC-1 unemployment contribution payment” selection can be used instead to pay a bill for an unemployment contribution account. These changes do not affect other tax payments made using the Maine EZ Pay system.
- ***Maine Revenue Services no longer issues a first bill for unpaid UI tax liability.*** All bills for unpaid UI tax liability are now issued by MDOL. Thus, all UI bill payments must be remitted to MDOL in accordance with MDOL UI payment procedures.

The new UI tax system affects filing Form ME UC-1 and related payments as follows:

- **Through November 7, 2018**, employers will continue to file Form ME UC-1 and related payments with Maine Revenue Services. This includes forms filed electronically and on paper.
- **Beginning November 16, 2018**, employers that currently file Form ME UC-1 and remit related payments *electronically* with MRS will need to do so using the new Maine Department of Labor’s ReEmployME electronic filing and payment application. (**Note:** The current MRS electronic filing and payment systems include the MRS I-file application, the Maine Employers Electronic Tax Reporting System [MEETRS], Maine EZ Pay and ACH Debit and ACH Credit payment methods. The new MDOL ReEmployME application will utilize the same data file specifications as is currently used for purposes of the MRS MEETRS program; however, **beginning in November 2018**, the UI data file will be submitted directly to MDOL.)
- During the period of transition to the ReEmployME tax system beginning November 16, 2018, Maine employers, payroll processors and third party agents will be able to use either the MDOL ReEmployME tax system or the MRS Maine Employers Electronic Tax Reporting System (MEETRS), whichever is more convenient.

- Employers that currently file the paper version of Form ME UC-1 and the related payment to Maine Revenue Services may, **after November 16, 2018**, register with MDOL to file those returns and make those payments electronically using the new ReEmployME application.
- Employers that elect to continue filing Form ME UC-1 via paper on or **after November 1, 2018** must submit the returns and related payments to Maine Revenue Services. MRS will continue to process *paper* returns and accompanying payments for the Maine Department of Labor. However, MRS will no longer provide customer support functions related to those returns; any UI tax question for returns filed and payments made on or **after November 1, 2018** must be directed to MDOL.

Please visit www.maine.gov/labor/unemployment/tax.shtml (MDOL BUC Employer Services homepage) for more information about the new ReEmployME tax system, or call an Employer Services customer representative at (207) 621-5120 or toll free at (844) 754-3508.

For employers that use a payroll processor or tax preparer, please provide them with a copy of this statement.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 626-8475 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

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