

**State of Maine**  
**Maine Revenue Services and Department of Labor**  
**2002**

**Combined Filing for Income Tax Withholding and Unemployment Contributions**

**Instructions for Form 941/C1-ME**

**Questions regarding:**

**Income Tax Withholding**                      **207-626-8475**

**E-mail: [withholding.tax@state.me.us](mailto:withholding.tax@state.me.us)**

**Unemployment Contributions**              **207-287-3176**

**E-mail: [division.uctax@state.me.us](mailto:division.uctax@state.me.us)**



**Important**



**Part Four of Form 941/C1-ME, the “Wage Listing Page,” has changed. Separate *income tax withholding amounts for each employee* must now be reported on the wage listing page.**

**ELECTRONIC FUNDS TRANSFER (“EFT”)**

Maine Revenue Services accepts ACH credit method payments and has introduced a telephone ACH electronic funds withdrawal (debit) payment system for withholding and Combined Quarterly Return (“CQR”) payments as well as other tax payments. Both ACH payment methods require applications to participate. 36 M.R.S.A. § 193 and MRS Rule 102 mandate taxpayers with annual withholding liabilities of \$200,000 or more to pay electronically. Maine Revenue Services also accepts voluntary participants into its electronic funds transfer programs. There are no payment minimums.

For up-to-date information, to obtain an application for either the ACH Credit Method or ACH Telephone Electronic Funds Withdrawal Method, to obtain a copy of Rule 102, or to learn more about Electronic Funds Transfer, visit [www.state.me.us/revenue](http://www.state.me.us/revenue), e-mail [efunds.transfer@state.me.us](mailto:efunds.transfer@state.me.us), call 207-287-8276, or write: EFT Unit, Maine Revenue Services, 24 State House Station, Augusta ME 04333-0024.

**Penalty for Insufficient Funds.** The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$20 or 1% of the payment amount, whichever is greater.

**Penalty for Failure to Pay by Electronic Funds Transfer.** Any person required to pay by electronic funds transfer who fails to do so is liable for a penalty equal to the lesser of 5% of the tax due or \$5,000.

**IMPORTANT**

**Payroll Processors.** Most payroll processors required to register with the State must provide proof of liability insurance equal to twice the highest weekly payroll processed by the business in the preceding year or \$5,000,000, whichever is less. For liability insurance coverage, the processor may choose from one of the following: fidelity bond, employee dishonesty bond, third-party fidelity coverage or liability insurance that includes crime coverage. Call 207-626-8475 for registration information.

# FORM W-4ME

Legislation enacted by Congress provides a federal child tax credit for taxpayers in certain income brackets. As a result, certain taxpayers with eligible children may now be allowed to claim additional personal allowances on federal Form W-4. These additional personal allowances will cause some employees to have Maine income taxes underwithheld. To prevent underwithholding of state income tax, Maine has designed Form W-4ME, to be used for calculating employee withholding allowances for state income tax purposes (see sample form below). It requires federal withholding allowances to be reduced by allowances claimed for the federal child tax credit. Federal Form W-4 will still be used to calculate employee withholding allowances for federal income tax purposes.

The form also allows employees to claim fewer personal allowances for state purposes than for federal purposes.

Additionally, on line 5 of the certificate, employees may request extra Maine income tax withholding as needed. If, however, an employee wishes to claim a greater number of allowances than claimed on federal Form W-4, special permission must be granted by the State Tax Assessor. In such cases, the employee must provide the employer a copy of the "Withholding Exemption Variance Certificate" issued by the State Tax Assessor.

Form W-4ME became effective January 1, 1999. Beginning with that date, all **new** employees and all employees who **change** their number of withholding allowances for federal purposes must also complete Form W-4ME. The form is available on the Maine Revenue Services Web site at <http://www.state.me.us/revenue> or by calling 207-624-7894. Form W-4ME may be photocopied.

## FORM W-4ME

**Purpose:** Complete Form W-4ME so your employer can withhold the correct Maine income tax from your pay. Because your tax situation may change, you may want to recalculate your withholding each year.

**Exemption from withholding:** If you claimed "Exempt" status on your federal Form W-4, complete lines 1, 2, 3 and 6, and sign the form.

**Basic instructions:** If you are not exempt, complete the Personal Allowances worksheet below. You may claim fewer allowances than you are entitled to, but you must obtain special permission from the State Tax Assessor if you want to claim more allowances than claimed on your federal Form W-4. If you make federal estimated payments using Form 1040-ES, you should consider making estimated payments to the state using Form 1040ES-ME. The failure to properly make estimated payments could result in the imposition of penalties.

### Personal Allowances Worksheet

- A** Number of allowances claimed on federal Form W-4, line 5 or Form W-4P, line 2. A \_\_\_\_\_
- B** Less: Number of allowances claimed on federal Form W-4 Personal Allowances Worksheet, line G for the Child Tax Credit. B \_\_\_\_\_
- C** Number of allowances for Maine purposes (line A minus line B). See basic instructions above if you want to claim fewer allowances, or if you want to claim more allowances than claimed for federal purposes. C \_\_\_\_\_

----- Cut here and give the certificate below to your employer. Keep the top part for your records. -----

### Form W-4ME Employee's Maine Withholding Allowance Certificate

1 Type or print your first name and middle initial _____ Last name _____		2 Your Social Security number _____	
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married with one income <input type="checkbox"/> Married with two incomes Note: If married but legally separated, or spouse is a nonresident alien, check the single box.	
City or town, state and ZIP code _____			
4 Total number of allowances you are claiming from line C above ..... 4			
5 Additional amount, if any, you want withheld from your paycheck ..... 5		\$	
6 If you claimed exempt on line 7 of your federal Form W-4, enter "EXEMPT" here ..... 6			
7 If you completed federal Form W-4P, checked the box on line 1 of that form and you do not want any state income tax withheld, check this box ..... 7 <input type="checkbox"/>			
<b>Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate.</b>			
<b>Employee's signature</b> _____		<b>Date</b> _____	
8 Employer's name and address (Employer: Complete lines 8 and 9 only if sending to Maine Revenue Services)		9 Employer ID number _____	

# FILE YOUR EMPLOYER'S COMBINED QUARTERLY REPORT OVER THE INTERNET!



**Most Maine employers qualify** to file their Combined Income Tax Withholding and Unemployment Contributions returns over the Internet. Internet filing eliminates the need to fill out paper forms - you just enter the payroll tax information directly into your PC.

When filing over the Internet for the first time, you will be asked to identify yourself by providing information about your account that is not readily available to anyone else. You will then select a password that only you know. Your password must be provided each time you file a return over the Internet.

**To get started** with Internet filing, you will need an Internet browser (Netscape or Internet Explorer, version 3.0 or higher, is recommended). The Internet filing application will calculate your withholding payments and reportable wages automatically and point out any errors it detects. Your employees can be listed in order either by social security number or alphabetically in the wage detail entry screen. You can add or change employee information if appropriate. You can also print a copy of any screen for your records.

**Internet filers have the option** of making payment by either electronic funds withdrawal (ACH Debit) or ACH Credit method EFT (electronic funds transfer), or by check. If payment is by check, submit with a payment voucher, not with the return.

**Making payment by electronic funds withdrawal** is comparable to using a debit card (ATM card) to pay for purchases at a supermarket or other business. By entering the routing and bank account numbers for a non-consumer bank account in the appropriate screen of the Internet application, you authorize Maine Revenue Services to withdraw the amount you specify from that bank account for deposit to a State of Maine bank account. The amount due shown on the return you filed will be deducted from your account within 3 business days from the date you authorize the transfer.

**When you pay using ACH Credit method EFT**, you direct your bank to transfer the amount you owe to a State of Maine bank account. In order to pay using this method, you must have previously established a relationship with a bank that provides this service (generally larger commercial banks) and you must have previously registered with the Maine Revenue Services EFT Unit as a credit method payor.

**If you prefer to pay by check**, just print out the payment voucher when the Internet application prompts you to do so. Please enclose the voucher when mailing your check. Do not send in the return.

**You can use the Internet to file only for the current quarter** (the calendar quarter most recently ended). You cannot use the Internet to file an overdue return for a prior quarter, or to file an amended return.

**If you have 250 or more employees**, you are required to report wage detail information via magnetic media or Internet.

**If you currently report wage detail information using magnetic media**, you may use the Internet to file your entire return including the wage detail portion. If you choose to convert from magnetic media to Internet reporting of wage detail information, the first time you do so you will have to enter names and SSNs for all employees who were paid wages in that quarter.

**The following types of employers are currently excluded from Internet filing:**

**Common Pay Agents** (two or more related corporations that report Maine income tax withholding on a single return).

**Employee Leasing Companies** (businesses that lease employees who perform services for client companies without the client company having severed an employer-employee relationship).

**Seasonal Filers** (employers in industries that have been designated as seasonal by the Maine Unemployment Insurance Commission).

**Confidential Payroll Filers** (employers that have obtained Department of Labor authorization to exclude certain wage detail information).

**Master Subsidiary Filers** (companies with more than one unemployment contributions account linked to the same EIN).

**Unemployment Contribution Only Filers** (employers that are subject to unemployment contributions, but are not liable for withholding Maine income tax).

**Please visit our home page** at <http://www.state.me.us/revenue> to start filing your Combined Income Tax Withholding and Unemployment Contributions returns over the Internet, or for additional information about Internet filing. If you need help or have questions, please call Maine Revenue Services at (207) 626-8475.

# UNEMPLOYMENT INSURANCE CONTRIBUTIONS TAX RATES FOR YEAR 2002

**WAGE BASE** – For tax year 2002, employers pay unemployment taxes on the first \$12,000 of each employee’s earnings. Prior to 2000, the taxable wage base is \$7,000.

**Experience rating system and tax rates** – Employers’ contribution rates for 2002 vary from 0.71% to 5.40%. Each employer’s rate is determined under the Department of Labor (DOL) “experience rating” system. DOL keeps track, over the years, of the amount of taxes paid by an employer and the amount of benefits charged against their account.

**Technical explanation of tax rates** – Each year, DOL computes the “reserve ratio” for each employer, and this amount determines the applicable line of the tax rate chart for that employer. The “reserve ratio” is computed as:

$$[\text{Contributions paid} - \text{Benefit Charges}] \div \text{Average Taxable Payroll for the last 3 years}$$

All employers are then “arrayed” into a list in descending order by their “reserve ratios.” Employers with the least use of the unemployment pro-

gram are at the top of the list, and those with the most use are at the bottom. The employers are then divided into 20 categories, with approximately the same amount of taxable wages in each category.

These 20 categories each have an “experience factor” that is the proportion of the average contribution rate that is payable by employers in that category.

The “planned yield” is set in law at 0.80%. This establishes the revenue for rate year 2002 as 0.80% of the total wages projected to be paid by Maine employers that year.

The “predetermined factor” is then computed. It is the average contribution rate needed to generate the amount of revenue equal to 0.8% of projected total wages. (This step is necessary because only the first \$12,000 of each employee’s wages is subject to unemployment contributions.)

The contribution rates for the 20 categories are computed by multiplying the “predetermined factor” by the “contribution yield” for each category. The lowest rate for 2002 is 0.71% and the highest is 5.40%

## EMPLOYER’S 2002 CONTRIBUTION RATE IN PERCENT OF WAGES

Contribution Category	% of Taxable Payrolls	Phase-in Experience	Predetermined Factors 2002 and 2003	Contribution Yield	Rate
Column A	From Column B	To Column C			
1	00.00%	05.00%	.38750	1.83%	0.71%
2	05.01	10.00	.43125	1.83	0.79
3	10.01	15.00	.47500	1.83	0.87
4	15.01	20.00	.51875	1.83	0.95
5	20.01	25.00	.56250	1.83	1.03
6	25.01	30.00	.60625	1.83	1.11
7	30.01	35.00	.65000	1.83	1.19
8	35.01	40.00	.69375	1.83	1.27
9	40.01	45.00	.73750	1.83	1.35
10	45.01	50.00	.78125	1.83	1.43
11	50.01	55.00	.82500	1.83	1.51
12	55.01	60.00	.91250	1.83	1.67
13	60.01	65.00	1.00000	1.83	1.83
14	65.01	70.00	1.08750	1.83	1.99
15	70.01	75.00	1.21875	1.83	2.23
16	75.01	80.00	1.35000	1.83	2.47
17	80.01	85.00	1.52500	1.83	2.79
18	85.01	90.00	1.78750	1.83	3.27
19	90.01	95.00	2.05000	1.83	3.75
20*	95.01	100.00	2.40000	1.83	5.40

\*Contribution category 20 cannot have a rate less than 5.4%.

New Employer Rate for 2002 = 1.83%

## GENERAL INSTRUCTIONS

**Note: A combined return must be filed each quarter, even if you had no income tax withheld or unemployment contributions for that period. Each page submitted must have your Withholding ID # and your Unemployment ID # clearly printed at or near the top of the page. Do not write notes on wage listing pages.**

The combined Maine Revenue Services and Department of Labor form (Form 941/C1-ME) is used to report total income tax withheld for the quarter, to reconcile 900ME voucher payments made during the quarter, to calculate your unemployment insurance contributions for the quarter and to report your employee wage listing for the quarter. **As of January 1,**

**2002, you will also be required to record income tax withheld for each employee.**

Each return in this booklet is preprinted with your Withholding Account Identification Number, Unemployment Contributions Employer Account Number, business name(s), period covered and due date. Returns must be completed and filed with Maine Revenue Services on or before the pre-printed due date.

When a business terminates or the payment of wages permanently ceases, complete the Cancellation Notice on page 1 of the quarterly return.

## GENERAL INSTRUCTIONS, continued

If there is a change in business name, address or phone number, complete the Name and Address Change Form 941/C1C-ME on page 3. We will correct our records and, if necessary, provide new payment vouchers and Forms 941/C1-ME. **Do not make changes on Form 941/C1-ME.** If your Federal Employer Identification Number (Maine Withholding Account Number) changes, call the Central Registration Unit at 207-287-2338.

If you have any questions regarding unemployment insurance status, determination or general unemployment insurance information, call the Department of Labor at 207-287-3176. Any other questions regarding this form or income tax in general should be directed to Maine Revenue Services at 207-626-8475.

**Interest and Penalties.** Interest is charged at a rate of 8% per year, compounded monthly, on the unpaid withholding or unemployment tax.

The penalty for failure to pay either the withholding or unemployment tax on time is 1% per month up to a maximum of 25%. The penalty for failure to file the return on time is 10% of the tax liability or \$25.00 for each tax, whichever is greater. If the return is filed more than 30 days after demand, the penalty is 100% of the income tax withholding due.

**Do not staple or tape forms together. Paper clip all unemployment wage listing pages to the back of the combined withholding/unemployment tax return. Do not mail photocopies of the forms in this book to Maine Revenue Services. Photocopied forms cannot be processed by Maine Revenue Services' scanning system. If you need additional wage listing pages, visit the Maine Revenue Services Web site at [www.state.me.us/revenue](http://www.state.me.us/revenue), call 207-624-7894 or write: Maine Revenue Services, P.O. Box 9100, Augusta, ME 04332-9100.**

## SPECIFIC INSTRUCTIONS

**Note:** The forms in this book are designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must appear in upper case only and start on the left; numbers start from the right. For example:

Name   
Address   
Maine income tax withheld , , .

Use the extra tax form in this booklet if you make an error on your quarterly tax return.

### Part One

#### Calculate the Income Tax Withholding

**Line 1.** Enter on line 1 the amount of Maine income tax withheld during the period covered. If you are required to make payment of income tax withholding semi-weekly, complete the reconciliation schedule on page 2 of the return and enter the total amount withheld from line 12 on this line.

**Line 2.** If you are required to make payment of income tax withholding semi-weekly, complete Schedule 1 (Reconciliation of 900ME Voucher Payments or EFT Payments) on page 2 of the combined form. Enter on this line the total amount remitted shown on line 13. For additional information about who is required to make payments of income tax withholding, see specific instructions for Schedule 1 on page 8.

**Line 3.** Enter the total Maine income tax withholding due with this return (line 1 minus line 2).

### Part Two

#### Calculate the Unemployment Contributions

If you are reporting your employee wage and withholding listing by magnetic tape or diskette, check the box in Part Two.

**Line 4.** Enter in the space under each month the total of all full-time and part-time workers who worked during, or received pay subject to unemployment insurance for the payroll period which includes the 12th of each month. If you had no employment in the payroll period, enter zero (0).

**Line 5.** Enter the number of female employees included in the totals on line 4. Failure to complete lines 4 and 5 will result in additional paperwork for you to complete.

**Line 6.** Complete Part Four (see instructions on page 8). Enter on this line the total gross reportable wages paid this quarter. This amount should equal Part Four, line 19a. If there are no wages, enter zero (\$0.00). An amount for wages or zero (\$0.00) must be entered on this line. If zero, do not complete Part Four (unemployment wage listing) of the combined report.

**Line 7.** Enter the sum of the amount of each individual's wages paid in this quarter which is in excess of \$12,000 for the year. For example, the wages of an employee paid \$5,000.00 in each quarter would be reported as follows (this is an example):

	Total	Excess	Taxable
1st Quarter	\$5000.00	\$ .00	\$5000.00
2nd Quarter	5000.00	.00	5000.00
3rd Quarter	5000.00	3000.00	2000.00
4th Quarter	5000.00	5000.00	.00

**Line 8.** Subtract the excess wages on line 7 from the total gross reportable wages on line 6. Enter the difference here. **Note: Excess wages cannot be greater than total reportable wages.**

**Line 9.** This is your employer contribution rate. Your rate is preprinted to the right of this line. If you have been notified that this rate is incorrect, enter the correct rate in the boxes provided.

**Line 10.** Calculate the total unemployment contributions due this quarter by multiplying the taxable wages paid on line 8 by the total rate on line 9. Enter the result here.

**Direct reimbursement employees must complete every line of the return.**

## Part Three Calculate the Total Amount Due

**Line 11.** Enter the total income tax withholding and unemployment contributions due with this return (line 3 plus line 10). If any portion of the balance due is not paid by the due date, interest and penalties will be charged on the unpaid balance. Additional penalties will be assessed if the return is not filed on time.

### Schedule 1 Instructions Reconciliation of 900ME Payments or EFT Payments of Income Tax Withholding

**Quarterly Payments.** Employers who reported Maine income tax withholding of **less than \$18,000** for the 12 months ending June 30, 2001 need only make the withholding payments with the quarterly combined income tax withholding/unemployment contributions return (Form 941/C1-ME).

**Employers required to make semi-weekly payments.** Employers who reported Maine income tax withholding of **\$18,000 or more** for the 12 months ending June 30, 2001 are required to make **semi-weekly** payments of income tax withholding using the following schedule:

<u>Day Wages Paid</u>	<u>Remittance Due</u>
Wednesday, Thursday, Friday	On or before the following Wednesday
Saturday, Sunday, Monday, Tuesday	On or before the following Friday

If you are required to make payment of income tax withholding on a semi-weekly basis, complete Schedule 1. Complete one row of the schedule for each payroll during the quarter. See page 3 of this booklet to find your withholding tax remittance frequency. Your required remittance frequency will either be semi-weekly or quarterly. Semi-weekly payments may be made either by voucher (Form 900ME) or Electronic Funds Transfer.

**Line 12.** Enter the total amount withheld this quarter. Enter the amount on this line and on line 1 of Part 1.

**Line 13.** Enter the total amount of withholding paid this quarter here and on line 2 of Part One.

## Part Four Unemployment Compensation Wage and Income Tax Withholding Listing

Do not complete Part Four if you paid no reportable wages during the quarter. Complete all information for each wage listing page submitted.

The names and social security numbers of your employees may have been pre-printed on your wage listing for each quarter. If pre-printed, they are pre-printed in the order of employee social security numbers for your convenience. We have made every effort to assure that the names and social security numbers are correct. If you detect an error, cross out the incorrect information and print or type the correct information directly above the misprint. If you do not wish to use the pre-printed forms, or if you need additional forms, you can order blank forms by calling 207-624-7894. If the Dept. of Labor has determined you are a seasonal employer, Part 2 will list your seasonal period. Non-seasonal and seasonal wages must be separated and reported on two separate lines.

**Column 14.** Enter each employee's last, name, first name, and middle initial. The name of employee's with both non-seasonal and seasonal wages must be listed two times.

**Column 15.** Type or print each employee's social security number. The social security number of employee's with both non-seasonal and seasonal wages must be listed two times.

**Column 16.** Enter the total gross reportable State Unemployment Contributions (SUI) wages paid each worker in covered employment during the quarter covered by this report. Non-seasonal wages are wages for services performed for a non-seasonal industry or for services performed before or after the designated seasonal period for a seasonal industry. **To report non-seasonal wages, do not check the box marked "seasonal."** Seasonal wages are wages for services performed during the seasonal period for a designated seasonal industry. **To report seasonal wages, check the box marked "seasonal." Do not report partners' or sole proprietor's wages or wages paid by a sole proprietor to a spouse, parent, or child under age 18.** If an employee's wages are greater than 999999.99 enter the wages on two or more lines to add up to the total reportable wages for the employee.

**Column 17.** Enter the income tax withheld during the quarter for the employee listed in column 14.

**Line 18a.** Enter the total gross reportable SUI wages for employees listed on this page.

**Line 18b.** Enter the total income tax withheld for employees listed on this page.

**Line 19a.** Enter the total gross reportable wages for **all** pages on this line (last wage listing page only) and on line 6.

**Line 19b.** Enter the total income tax withheld for **all** pages on this line (last wage and withholding listing page only) and on line 12 (or line 1, if not completing Schedule 1).

## AMENDED RETURN

If you have made an error on a previously filed return, you must file an amended return to correct the error. The amended returns are located in this booklet, immediately behind the additional quarterly return. Two separate returns are available: one for income tax withholding, and one for unemployment contributions. Instructions for completing these forms are located on the back of each form.

Due to the changes in the wage listing page this year, the income tax withholding amended return has also changed. The form now accommodates the ability to make adjustments to previously reported income tax withholding amounts on an individual employee basis.

Additional forms are available at [www.state.me.us/revenue](http://www.state.me.us/revenue) or by calling 207-624-7894.

## EMPLOYER'S TAX CALENDAR

<u>RETURN</u>	<u>FORM #</u>	<u>DUE DATES</u>
SEMI-WEEKLY PAYMENTS OF WITHHELD INCOME TAXES	900ME	If your Withholding Tax Remittance Frequency is semi-weekly and wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Use the Employer's Payment Voucher For Maine Income Tax Withheld (Form 900ME, provided by Maine Revenue Services in a separate booklet) to make your payments. Note: Do not use Form 900ME if you are making your payments by Electronic Funds Transfer (EFT).
QUARTERLY RETURN OF INCOME TAX WITHHOLDING AND UNEMPLOYMENT CONTRIBUTIONS	941ME 941/C1-ME	Must be filed by all employers registered to remit income tax withholding and/or unemployment contributions. The form is used to report income taxes withheld for the quarter, to reconcile payments of income taxes withheld made during the quarter, to calculate your unemployment insurance contributions for the quarter, to report your employee wage listing for the quarter and to make payment for any balance due for income taxes withheld and/or unemployment contributions. The quarterly return is due the last day of the month following the end of each calendar quarter, even if there is no withholding tax or unemployment contributions to report.
ANNUAL RECONCILIATION	W-3ME	Due February 28 of the following year or at termination of business.

### TELE-TAX AUTOMATED INFORMATION - EVERY DAY/24 HOURS. CALL 207-624-7875

#	Withholding Topics	#	Labor Topics
301	I have not received my 900ME forms. How do I remit withholding tax payments?	310	Does Maine accept magnetic media reporting for year-end W-2s and 1099s?
302	What is my payment frequency for remitting Maine withholding tax?	801	Am I required to pay Unemployment tax?
303	What is the due date for remitting quarterly and semi-weekly 900ME withholding payments?	802	What is the tax rate for new employers?
304	How do I obtain a copy of the current Maine withholding tax tables?	803	What payments are included in "reportable wages"?
305	I am a seasonal employer. How do I file and remit Maine withholding tax?	804	What are "excess wages"?
306	How do I amend my Maine withholding tax return if I have understated or overstated my tax liability?	805	How do I report "seasonal" and "nonseasonal" wages?
307	I am establishing a new business. How do I register to remit Maine income tax withholding?	806	Is there an alternative to paying unemployment tax?
308	I am a New Hampshire employer and have Maine residents working for my business. Am I required to withhold Maine tax from these employees?	807	Am I required to pay the Federal Unemployment tax?
309	Does Maine require a year-end reconciliation of withholding tax liability and copies of W-2s and 1099s?	808	What records am I required to keep and for how long?
		809	Can I file employer reports on magnetic media?

This automated phone line is available every day/24 hours. Simply dial the phone number listed above and follow the directions as they are spoken. The number listed to the left of each question corresponds to the 3-digit topic number mentioned on the Tele-Tax phone line.