

## SECTION 12 - ELECTRONIC FUNDS TRANSFER

**General Information:** Effective January 2009, taxpayers with annual combined payment liability of \$50,000 or more for the prior tax period are required to remit tax payments electronically. This threshold amount lowers to \$25,000 in 2010. 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 01       |
| Combined Withholding and Unemployment Compensation | Company EIN on application followed by 01       |
| Unemployment Compensation                          | 11 character WH number (or Unemployment number) |
| 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)