

MEETRS File Formatting Specifications for Electronic Transmittal of Quarterly Income Tax Withholding



State of Maine

Maine Revenue Services

Augusta, Maine

EFFECTIVE 1st QUARTER 2016
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I. General Information and Requirements

New for 2016

- Maine Withholding file specifications are unchanged from 2015.
- ACH Debit payments are not accepted through MEETRS.
- Leasing specifications are incorporated into this specifications booklet; see page 6
- Due to April 30, 2016 falling on Saturday, first quarter due date is May 2, 2016.
- Due to July 31, 2016 falling on Sunday, second quarter due date is August 1, 2016.

How to Contact Us

- If you have questions regarding the electronic submittal of Form 941ME, please contact Maine Revenue Services at (207) 626-8475, select 1, then option 4 or at withholding.tax@maine.gov.

This document contains information on the file format that is accepted by Maine Revenue Services for electronic submission of quarterly withholding returns.

A glossary of key terms (Appendix C, page 20) and a copy of the acceptable record layout (page 9) is included. ***Submissions that have missing or incorrect data will not be accepted.***

NOTE:

If you are filing:	Transmit the items below to Maine Revenue Services:
941ME	E, S, T, and R records for each employer using the MEETRS format. The file will begin with the A – Transmitter record and end with the F – Final record.
ME UC-1	See the MEETRS Unemployment Contributions file specifications.
941P-ME	Not eligible to file using the MEETRS format

Acceptable Transmittal

- Electronic transmittal is required. Magnetic media will not be accepted for quarterly returns.

Acceptable Format

- All files submitted through MEETRS must conform to these specifications.

Submittal

- All returns of Income Tax Withholding submitted via MEETRS are uploaded electronically.
- The electronic transmittal is due by the end of the month following completion of the calendar quarter. For example, reports for the quarter ending September 30, 2016 must be submitted no later than October 31, 2016.

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- Transmit the entire return, including the complete Total (T) Record. Submissions that have missing or incorrect data will not be accepted.
- Only original returns are accepted.
- Do not send magnetic media or paper forms with the same information as electronically submitted files.
- More than one file can be submitted by the same transmitter per quarter if necessary, but any duplicate Withholding Account ID Numbers across the files on the Employer (E) Record will cause the 2nd and subsequent files to be rejected.
- Employers or Nonwage filers may electronically file one original return per quarter. Additional returns for the same quarter will reject.
- Only one file may be uploaded at a time.
- Do not include Pass-through entity withholding (reported on Form 941P-ME)

Remittal

The following payment methods are allowed:

- ACH Credit method (Electronic Funds Transfer).

You must have previously registered with Maine Revenue Services as a credit method payer. You may download an Electronic Funds Transfer Application at:

www.maine.gov/revenue/eft/homepage.html

Do not mail a payment voucher or make payment by check if paying by EFT.

Do not initiate a separate EFT payment through another system such as ACH Debit or Maine EZ Pay.

- Maine EZ Pay. Do not initiate a separate EFT payment through another system such as ACH Credit or ACH Debit. Do not mail a payment voucher or make payment by check.

You can access EZ Pay on our website at <https://portal.maine.gov/ezpay/welcome.do>

- Check.

To pay by check, print out a payment voucher from the MEETRS system and enclose the completed payment coupon with your check. Do **not** mail a payment voucher or make payment by check if you have already paid by EFT or Maine EZ Pay.

- If the transmitter is a payroll processor, payment must be made by EFT or Maine EZ Pay.
- Certain filers are required to make payment electronically. See MRS Rule 102 or call the Withholding Unit for more information.
- If you are filing more than one return electronically, a separate payment must be made for each account.

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Electronic Submission Processing Schedule and Employer Retention

- Upload files directly using Maine Revenue Services MEETRS application.
- The upload process will have technical edits, and files having improper format or other technical problems will be rejected. See Appendix D.
- If a file is rejected, a description of the errors will be displayed. The files may be resubmitted after corrections have been made (no returns that have been transmitted successfully can be resubmitted).
- Failure to file properly could cause penalties to be assessed.
- It is recommended that transmitters retain a backup copy of their file.

Use of Agent

- Employers reported by agents are responsible for the accuracy and timeliness of their own reports. If an agent fails to meet the electronic filing requirements, the employer reported by the agent will be liable for any late-filing penalties and/or interest.

II. Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the MEETRS specification format.
- Each file should contain data for only one quarter. Multiple quarters will be rejected.
- Each file should contain data for only Income Tax Withholding or Unemployment Insurance. Files containing S records with data for Unemployment and S records for withholding will be rejected.
- Only returns with valid Maine Withholding Account Numbers may be submitted electronically. Files containing employers with “applied for” status, and files with only EINs in place of account numbers will be rejected. Contact Maine Revenue Services for assistance.
- Only **ASCII files** (American Standard Code for Information Interchange) will be accepted.
- Compressed files **cannot** be processed.

ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix B contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

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Logical Record Length

- Each record must be a uniform length (275 or 276 characters). In files with a record length of 276, the 276th character must contain a blank that is coded in the same character set as the first 275 characters. Logical records **MUST NOT** be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- **DO NOT** place a record delimiter before the first record of the file.
- **DO NOT** place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- **DO NOT** place record delimiters after a field within a record.

III. Field Formats

Generally

- Alphabetic and alpha-numeric fields (A/N) must be left justified and blank filled.
- Not applicable alpha and alpha-numeric fields are to be space filled.
- Numeric fields (N) must be right justified and zero filled.
- Not applicable numeric fields are to be zero filled.
- Filler fields are not used by the state of Maine.

Money Amounts

- Money fields are strictly numeric.
- Include dollars and cents with the decimal point assumed.
- Do not use any punctuation in any money field.
- **Negative (Credit) money amounts are NOT allowed unless otherwise specified.**

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- **Right justify and zero fill all money fields.**
- **Money fields that are not applicable must be zero filled.**

SSN Formats

- Use the number shown on the original/replacement SSN card.
- Use only numeric characters and omit hyphens.
- May NOT begin with a 9.
- May NOT be 111111111, 333333333 or 123456789.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at <http://www.socialsecurity.gov/employer/index.htm>
 - Under the Social Security heading, select Verify SSN's. Then follow the instructions on the Social Security Number Verification page.
 - If there is no SSN available for the employee, enter zeros (0) in location 2 – 10 of the Employee (S) Record, and have your employee call 1-800-772-1213 or visit their local Social Security office to obtain an SSN.

Name Formats

- The employee name on the Employee (S) Record should agree with the spelling of the name on the individual's social security card.
- Punctuation may be used when appropriate.
- Do not include any titles in the name. Titles make it difficult to determine an individual's name and may prevent properly crediting earnings data.

Other Formats

- Zip Codes must conform to US Postal Service rules.
- For US Zip codes:
 - Zip code contains 5 numerical digits (example: 04332)
 - Zip Code Extension contains hyphen plus an additional 4 digits (example: -1061)
- For Canadian Zip codes:
 - Canadian postal codes are in the format of ANA NAN, where A is a letter of the alphabet, and N is a digit, with a required space separating the third and fourth characters. An example is K1A 0B1
 - ZIP code field contains the first 3 characters, space, and next character (example K1A 0)
 - ZIP code extension contains the last two characters (example B1)

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- For International Zip Codes:
 - International zip codes are not allowed at this time. Enter zeros.
- Telephone Numbers
 - Numerics only. Omit hyphens and parenthesis (example 2075551212)

Record Descriptions

- Only the MEETRS 275 or 276 Character format is acceptable.

For Employee Leasing Company

- For Maine income tax withholding purposes, individuals providing services to a Client Company pursuant to an agreement with an Employee Leasing Company are considered employees of the Leasing Company. Therefore, the Leasing Company will report withholding for all of its direct employees and those providing services to a Client Company pursuant to an agreement with the Leasing Company. If a Client Company has employees not associated with any leasing company, it will file a separate return reporting those employees.

For withholding, the leasing company will submit one return file to report all leasing company employees regardless of whether the employee worked directly for the leasing company or a client company.

Maine MEETRS Records– 275 CHARACTER (276 CHARACTER)

This format consists of seven (7) different records as shown.

Transmitter Record	Code A	Identifies the organization submitting the file. Must be the first data record.
Authorization Record	Code B	Identifies the type of equipment used to generate the file. Not required. If present the record will not be read by Maine Revenue Services.
Employer Record	Code E	Identifies an employer or withholding agent whose employee or payee Income tax withholding information is being reported. Generate a New Code E record each time it is necessary to change the information in any field on this record.
Employee Record or(Individual's Record)	Code S	Used to report Income tax withholding data for an employee distributions to an individual. A Code S record should follow its related Code E record or it could follow an associated Code S record which in turn follows a related Code E record. Do not generate a Code S record if only spaces or zeros would be entered after the record identifier.
Total Record	Code T	The Code T record contains the total for all Code S records reported since the last Code E record. A Code T record must be generated for each Code E record (i.e., for each Employer's data reported in a file there must be a total record).
Reconciliation Record	Code R	The R record is used to record each withholding tax deposit made to the State of Maine during the quarter. If no money is sent to the State during the quarter, there is no need of an R record. However, if money was deposited with the State of Maine, there needs to be one R record for each deposit representing each date wages were paid.
Final Record	Code F	This record indicates the end of the file and MUST be the last data record on each transmittal. The Code F record must appear only once on each file, after the last Code T record.

Specifications for Withholding Only Returns

RECORD SPECIFICATIONS 275 Character (MEETRS) (276)

Record Size:		275 Character (MEETRS) (276)		
Record Medium:		Electronic Filing		
File Organization:		Sequential (text file)		
Transmitter Record				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter "A"
2 – 5	Tax Year	4	N	Enter the 4 digit year for which this report applies. Numerics only. System edit is in place.
6 – 14	Transmitter's Federal Employer ID #	9	N	Transmitter's federal employer ID number. Numerics only. Omit hyphens, prefixes & suffixes.
15 - 18	Taxing Entity Code	4	A/N	"WITH"
19 – 23	<i>Not used by State of Maine.</i>	5	--	Any information entered in these positions will be ignored.
24 – 73	Transmitter Name	50	A/N	Enter the name of the organization submitting the file.
74 – 113	Transmitter Street Address	40	A/N	Enter the street address of the organization submitting the file.
114 – 138	Transmitter City	25	A/N	Enter the city of the organization submitting the file.
139 – 140	Transmitter State	2	A/N	Enter the standard two character alpha FIPS postal abbreviation. See Appendix A.
141 – 153	<i>Not used by State of Maine.</i>	13	--	Any information entered in these positions will be ignored.
154 – 158	Transmitter ZIP Code	5	A/N	Enter a valid zip code (see Page 6). Alphanumeric.
159 – 163	Transmitter ZIP Code Extension	5	A/N	Enter the four digit extension of the US zip code, with hyphen in position 159. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
164 – 193	Transmitter Contact	30	A/N	Name of individual from transmitter organization, who is responsible for the accuracy and completeness of the report.
194 – 203	Transmitter Contact Telephone Number	10	N	Telephone number at which the transmitter contact can be telephoned. Numerics only. Omit hyphens and parenthesis.
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
208 – 275	<i>Not used by State of Maine.</i>	68	--	Any information entered in these positions will be ignored.

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Employer (E) Record for Withholding Only Returns

For each Employer (E) Record in the file, there should be at least one Employee (S) Record, unless the No Worker/No Wages (location 190) is set to 0.

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter "E"
2 – 5	Tax Year	4	N	Enter year for which this report is being prepared. Numerics only. System edit is in place.
6 – 14	Employer/Withholding Agent's Federal Employer ID Number	9	N	Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Numerics only. Omit hyphens, prefixes & suffixes. System edit is in place.
15 – 23	<i>Not used by State of Maine.</i>	9	--	Any information entered in these positions will be ignored.
24 – 73	Employer Name	50	A/N	Enter the first 50 positions of the employer's name exactly as the employer is registered with Maine Revenue Services.
74 – 113	Employer Street Address	40	A/N	The street address of the employer.
114 – 138	Employer City	25	A/N	The city of employer's mailing address.
139 – 140	Employer State	2	A/N	Enter the standard two character alpha FIPS postal abbreviation of the employer's address. See Appendix A.
141 – 148	<i>Not used by State of Maine.</i>	8	--	Any information entered in these positions will be ignored.
149 – 153	Zip Code Extension	5	A/N	Enter four digit extension of US zip code, with hyphen in position 149. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
154 – 158	Zip Code	5	A/N	Enter a valid zip code (see Page 6). Alphanumeric.
159 – 166	<i>Not used by State of Maine.</i>	8	--	Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	A/N	Enter " WITH "
171 – 172	State Identifier Code	2	N	Enter the state FIPS postal numeric code for the state to which taxes are being reported. (Maine is "23.")
173 – 187	<i>Not used by State of Maine.</i>	15	--	Any information entered in these positions will be ignored.
188 – 189	Period Covered	2	N	Enter the last month of the calendar quarter to which the report applies. System edit is in place. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth Quarter

Employer (E) Record for Withholding Only Returns continued

190	No Workers / No Withholding	1	N	<p>“0” = Indicates that the E record will not be followed by S, employee records.</p> <p>“1” = Indicates that the E record will be followed by S, employee records.</p>
191 – 208	<i>Not used by State of Maine.</i>	18	--	Any information entered in these positions will be ignored.
209 - 217	Preparer EIN	9	N	Enter EIN of paid preparer, not owner or employee.
218 -224	Processor License Code	7	A/N	Enter Maine Payroll Processor License Number, as issued by Maine Department of Professional Financial Regulation. Valid Maine Payroll Processor License Numbers are 6 or 7 digits. For 6 digit license numbers, right justify leaving position 218 blank.
225 – 228	Total Number of Employees subject to Maine withholding	4	N	Enter total Number of Employees in the following S records who are subject to Maine withholding. This is a required field.
229 – 257	<i>Not used by State of Maine.</i>	29	--	Any information entered in these positions will be ignored
258 – 268	Withholding Account ID Number	11	A/N	Maine Revenue Service Withholding Account ID Number of the employer or payer named in positions 24–73 of this “E” record. Must be entire 11 characters. System edit is in place.
269 – 275	<i>Not used by State of Maine.</i>	7	--	Any information entered in these positions will be ignored.

Employee (S) Record for Withholding Only Returns				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter "S"
2 – 10	Social Security Number	9	N	Employee's/Individual's social security number. If not known, enter zeros. Numerics only. Omit hyphens. System edit is in place.
11 – 30	Employee/Individual Last Name	20	A/N	Enter employee/individual last name. The spelling should agree with the spelling of the name on the individual's social security card.
31 – 42	Employee/Individual First Name	12	A/N	Enter employee/individual first name. The spelling should agree with the spelling of the name on the individual's social security card.
43	Employee/Individual Middle Initial	1	A/N	Enter employee/individual middle initial. The spelling should agree with the spelling of the name on the individual's social security card. If none, enter space.
44 – 45	State Code	2	N	Enter the state FIPS postal numeric code for the state to which taxes are being reported. (Maine is "23.")
46 – 51	Reporting Quarter and Year	6	N	Enter the last month and year for the calendar quarter for which this report applies; e.g. "032013" for Jan-March of 2013. System edit is in place.
52 - 142	<i>Not used by State of Maine.</i>	91	--	Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	A/N	Enter " WITH "
147 – 190	<i>Not used by State of Maine.</i>	44	--	Any information entered in these positions will be ignored.
191 – 204	Quarterly Maine Income Tax Withheld	14	N	Enter the amount of the individual's Maine Income Tax withheld in quarter. Money field*. The sum of amounts entered in this location for all related S records must equal T Record location 213-226 and F Record location 41-55. System edit is in place.
205 – 214	<i>Not used by State of Maine.</i>	10	--	Any information entered in these positions will be ignored.
215 – 225	Withholding Account ID Number	11	A/N	Maine Revenue Service Withholding Account ID Number of the company that withheld. Must be 11 characters. System edit in place.
226 – 275	<i>Not used by State of Maine.</i>	50	--	Any information entered in these positions will be ignored.

*Money field – see Page 5.

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Total (T) Record for Withholding Only Returns				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter "T"
2 – 8	Total Number of S Records	7	N	The total number of "S" records reported. The total number of "S" records since the last "E" record. Numerics only. System edit is in place.
9 - 12	Taxing Entity Code	4	A/N	'WITH'
13 – 111	<i>Not used by State of Maine.</i>	99	--	Any information entered in these positions will be ignored.
112 – 122	Voucher Payments. Line 2, Form 941ME	11	N	Income Tax Withholding Payments made. Semi-weekly deposits. Money field*. System edit is in place. Total entered here must equal the sum of all R Records Locations 19-27.
123 – 133	Income Tax Withholding Due. Line 3a Form 941ME	11	N	Tax withheld –Voucher Payments. Numerics only. Right justify, fill with zeros. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). Negative (credit) amounts ARE ALLOWED using minus sign (-). Example: negative \$89.30 is: -0000008930 System edit is in place. T Record Location 213-226 minus 112-122 must equal the total entered here.
134 - 174	<i>Not used by State of Maine</i>	41	--	Any information entered in these positions will be ignored.
175 – 185	Total Amount Due. Example: negative \$89.30 = -0000008930	11	N	Required field. Amount Due With This Return. Total Income Tax Withholding Due. Numerics only. Right justify, fill with zeros. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). Negative (credit) amounts ARE ALLOWED using minus sign (-). System edit is in place.
186 – 212	<i>Not used by State of Maine.</i>	27	--	Any information entered in these positions will be ignored.
213 - 226	Quarterly Maine Income Tax Withheld by Employer Line 1, Form 941ME	14	N	Enter the sum of Location 191-204 of all S Records since the last E Record (i.e. for this employer). Money field*. System edit is in place.
227 - 275	<i>Not used by State of Maine.</i>	49	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

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Reconciliation Record

TOTAL OF R RECORDS MUST EQUAL T RECORD, LOCATION 112-122

For employers required to remit Semi-weekly Payments of Withheld Income Taxes. (See Glossary) Complete one R record for each semi-weekly payment submitted during the quarter. Payments may have been made using voucher Form 900ME or electronically. If no withholding payments were made during the quarter, an R record is not required.

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter “ R ”
2 – 9	Date Wages Paid Schedule 1	8	N	If semi-weekly payments were deposited with Maine Revenue Services during the quarter, there needs to be one R record for each deposit representing each date wages were paid. Enter date wages or distribution paid to employees or payees** – mmddyyyy. Numerics only.
10 - 18	<i>Not used by State of Maine.</i>	9	--	Any information entered in these positions will be ignored.
19 - 27	Amount Deposited Schedule 1	9	N	The amount of the withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. Money field*. System edit is in place. The sum of amounts entered in this location or all R Records must equal the T Record Location 112-122.
28– 275	<i>Not used by State of Maine.</i>	248	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

If multiple payment or distribution dates are included in this payment, use the earliest **pay date (i.e. Wednesday date, if payments were made Wednesday, Thursday, Friday). Do not use the date the payment was remitted to Maine Revenue Services.

Final Record				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter "F"
2 – 11	Total Number of S Records in File	10	N	The total number of "S" records reported in the entire file. Numerics only. Must agree with the total count of all S records. System edit is in place.
12 – 21	Total Number of E Records in File	10	N	The total number of "E" records included in the entire file. Numerics only. Must also match the total number of employers entered on the Upload page. System edit is in place.
22 – 25	Taxing Entity Code	4	A/N	'WITH'
26 – 40	<i>Not used by State of Maine.</i>	15	--	Any information entered in these positions will be ignored.
41 – 55	Quarterly State Withholding Total	15	N	Quarterly Withholding reported. Include all income tax withholding reported in the file. This field must equal total of all S Record Locations 191-204 in the file. Money field*. System edit is in place.
56 – 275	<i>Not used by State of Maine.</i>	220	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

Appendix A - FIPS Codes & Canadian Postal Codes

Federal Information Processing Standard (FIPS 5-2) Postal Abbreviations and Numeric Codes and Canadian postal codes

State	Abbreviation	Numeric Code	State	Abbreviation	Numeric Code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
Dist. of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

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Canadian Provinces

Alberta
British Columbia
Manitoba
New Brunswick
New Foundland & Labrador
Nova Scotia
NW Territories
Nunavut
Ontario
Prince Edward Is
Quebec
Saskatchewan
Yukon

Alpha Abbreviation

AB
BC
MB
NB
NL
NS
NT
NU
ON
PE
QC
SK
YT

Appendix B - Acceptable ASCII-1Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See www.lookuptables.com.

Char	Hex	Dec
+O		
A	65	41
B	66	42
C	67	43
D	68	44
E	69	45
F	70	46
G	71	47
H	72	48
I	73	49
J	74	4A
K	75	4B
L	76	4C
M	77	4D
N	78	4E
O	79	4F
P	80	50
Q	81	51
R	82	52
S	83	53
T	84	54
U	85	55
V	86	56
W	87	57
X	88	58
Y	89	59
Z	90	5A
0	48	30
1	49	31
2	50	32
3	51	33
4	52	34
5	53	35
6	54	36
7	55	37
8	56	38
9	57	39
Blank	32	20
- (Hyphen)	39	27
' (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10

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Appendix C - Glossary

ACH Credit	ACH Credit means an electronic transfer of funds using the ACH network that is originated by a taxpayer through its financial institution to credit (deposit) funds to a designated State of Maine bank account and debit (withdraw) funds from the taxpayer's bank account for a payment amount.
ACH Debit	ACH Debit means an electronic transfer of funds initiated by Maine Revenue Services, upon taxpayer instruction, to debit a taxpayer's designated bank account and credit funds to a designated State of Maine bank account. ACH DEBIT PAYMENTS ARE NOT SUPPORTED BY MEETRS
ASCII (American Standard Code for Information Interchange)	The acceptable character set (See Appendix B) used for electronic processing of data.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character Set	A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII.
Decimal Value	A character's equivalent in a numbering system using base 10.
Distributions	Interest, dividends, pensions and all other payments that are subject to Maine withholding.
Employee Leasing Company (PEO)	"Employee leasing company" means a business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company.
Federal Employer Identification Number (EIN)	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with '69'.
Hexadecimal	A numbering system using base 16 rather than base 10.
Logical Record	For the purpose of these specifications, 275 or 276 bytes.
MEETRS	Maine Employers Electronic Tax Reporting System. Formerly known as ICESA File Upload, the new name reflects multiple uses of Maine Revenue Services' electronic filing system.
Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employee Organization)	See "Employee Leasing Company."
Recording Code	Same as CHARACTER SET.
Semi-weekly Payments of Withheld Income Taxes	A withholder must remit payments on a semi-weekly basis for the entire calendar year if the aggregate amount of withholding reported for the look back period was \$18,000 or more. If the day wages are paid is on Wednesday, Thursday, or Friday, the withholding must be remitted by the following Wednesday. If the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following

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	Friday. If a pay or distribution period spans the end of quarter, and wages or nonwages are paid on payment dates that fall in each of the two quarters, separate payments must be made to each quarter.
Transmitter	Person, organization, or reporting agent submitting an electronic file.
Withholding	The amount of Maine income tax withheld from wages and other payments subject to Maine income tax.
Withholding Account ID Number	A withholding account number assigned by the State of Maine to an employer or other entity that is registered to withhold Maine Income Tax.
Withholding Agent	The business entity that is required to withhold Maine income tax regardless of the method of payment utilized.

Appendix D - Maine MEETRS System File Upload Edits for Quarterly Returns

Below is a partial list and description of system edits that may cause the MEETRS upload system to reject a quarterly file. The edits are subject to change and additional edits may be employed if needed.

1. The transmitter logon ID and password must be correct or the system will not allow access.
2. The filing quarter and filing year entered on the upload web page must agree with the quarter and year entered in each record within the file.
3. All numeric fields must contain a numeric value or be filled with zeros. If a numeric field is left blank, the file will reject. For example, if field location 194-203 on the A record (transmitter phone number) is left blank, the file will reject.
4. The Withholding Account Number for each employer will be validated against Maine Revenue Services' records. If the account number cannot be validated, the file will be rejected.
5. Every E record must have one associated T record.
6. The Withholding account number must be the same in the E, all related S, and the T record for a given employer.
7. The total number of employees/payees entered in field location 2-8 in the T record must agree with the total number of S records for this E record in the E-S-R-T set. For example, if it is stated in the total record that there are 43 employees for this employer, then MRS must read 43 S records.

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8. The Quarterly Maine Income Tax Withheld reported in field location 213 - 226 on the T record must agree with the accumulated amount by summing the Quarterly Maine Income Tax Withheld reported in field location 191 - 204 on each S record.
9. The total voucher payments reported in field location 112 – 122 on the T record must agree with the accumulated amount acquired by summing the Amount Deposited value entered in field location 19 - 27 on each R record.
10. The total number of employees/payees entered in location 2-11 on the F record must agree with the count of S records on the file.
11. The total number of employers entered in location 12-21 on the F record must match the count of E records on the file and must match the “Total Number of Employers” entered on the Upload page.
12. Only one return will be accepted electronically for each employer, regardless of who transmitted the return, or the electronic system used to file the return. Amended returns must be filed on paper.
13. The Maine income tax withholding due in location T 123 - 133 must equal the quarterly Maine income tax withheld in location T 213 - 226 minus voucher payments in location T 112 - 122.
14. The Maine income tax withholding due in location T 123-133 must equal the total amount due for the quarter in location T 175-185.