

SECTION 9 - INSURANCE TAXES **

53. Insurance Premiums Tax. Enter your National Association of Insurance Commissioners (NAIC) Company Code, if applicable. Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
54. Nonadmitted Premiums tax. Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
55. Fire Investigation and Prevention tax payments are required on a monthly basis from all insurers who issue policies with fire components. (25 M.R.S. § 2399)

**** For assistance completing Section 9, call (207) 624-9753.**

SECTION 10 - ELECTRONIC FUNDS TRANSFER

General Information: Taxpayers with combined annual tax liability of \$10,000 or more for all taxes are required to remit tax payments electronically. 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 at www.maine.gov/revenue/rules/homepage.html.

Only applicants who intend to use the **ACH Credit** payment method need to complete this section. 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.

56. 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 Taxpayer Assistance if there is a change to any of this information.
57. 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.
58. "Tax Type" refers to the type of tax you want to pay or file electronically. "Tax Account ID Number" refers to the identification number that is required to properly identify your taxable entity. See the [Tax Type/Account Number Table](#) below. Note: 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 Type	Account Number
Sales	8 digit account number
Use	8 digit account number
Service Provider	8 digit account number
Gasoline	7 digit account number
Special Fuel Supplier (SFS)	11 digit account number
Withholding (WH)	8 digit account number
Fiduciary	EIN on registration
Insurance Premium	8 digit account number
Fire Investigation and Prevention	8 digit account number
Cigarette	7 digit account number
Tobacco Products	7 digit account number
Corporate Income	8 digit account number

59. 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 email address provided. Please allow at least one week to receive program instructions. In certain cases, Taxpayer Assistance may request additional information.

Form 941BN-ME Maine Income Tax Withholding Business Change Notification

Complete this form to report a change in your withholding account, contact information, or to cancel your withholding account.

The Department of Administrative and Financial Services does 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 Department's ADA Coordinators at (207) 624-7800 (voice) or V/TTY: 7-1-1 (for persons who are hard of hearing)