

**2023 Maine Tax Portal (MTP) Specifications
for Electronic Filing Forms W-3ME
(Reconciliation of Maine Income Tax Withheld)**



State of Maine

Maine Revenue Services

Augusta, Maine

Effective for Tax Year 2023 Forms W3-ME
(File by February 28, 2024)

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I. New Information

- Effective immediately, the income tax withholding unit has a new direct phone number. The income tax withholding unit can be contacted via phone at **207-624-7661** Monday through Friday from 9 am to 12 pm or via email at withholding.tax@maine.gov.
- On February 23, 2023, the U.S. Department of the Treasury issued final regulations (T.D. 9972) that reduced the thresholds for filing certain information returns and other documents that are required to be filed electronically from 250 forms to 10.

Beginning with tax forms required to be filed with MRS in 2024, employers and payers that are required to file at least 10 federal Forms W-2 and Forms 1099, in aggregate, must file the forms electronically with MRS using the Maine Tax Portal at revenue.maine.gov

- E Record, location 10-20, Maine Withholding Account ID. Eight Digit Income Tax Withholding Account IDs issued after November 13, 2022, should be left justified and blank filled.
- E Record, location 71 has been changed to indicate amended returns.
- E Record, location 190-196 has been added for employers to specify the number of information returns issued to employees/payees.
- E Record 197-240 has been added for employers to list the quarterly Maine income tax reported on Forms 941ME.

II. General Information and Requirements

Purpose

Maine Revenue Services requires electronic filing of quarterly income withholding returns, and the Maine annual reconciliation statement (Form W3-ME). The purpose of this document is to provide specifications for filing forms W-3ME electronically using the Maine. Electronic files submitted through this system must conform to the record format specifications as described in this document.

Submittal

- Electronic transmittal is required. **Magnetic Media will not be accepted.**
- The electronic transmittal is due to be filed by the last day of February (or the next business day if it falls on a weekend) following the end of the reporting year in order to be considered timely.
- Do not send paper W-3ME forms with the same information as electronically submitted files.

Electronic Submission Processing Schedule and Employer Retention

- Files must be uploaded directly using the Maine Tax Portal (MTP).

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- The upload process employs technical edits to review the file as it loads. Files having improper format or other technical problems will be rejected. A sample of system edits is included in appendix B.
- If a file is rejected, a description of the errors will be displayed. The files may be resubmitted after corrections have been made.
- Failure to file properly by the due date could result in penalties being assessed.
- It is recommended that transmitters retain a backup copy of their file.

Use of Agent

- Employers are responsible for the accuracy and timeliness of reports filed by an agent on behalf of the employer. If an agent fails to meet the electronic filing requirements, the employer may be liable for any applicable penalties.

Employee Leasing Companies

- Employee leasing companies should file only one W-3ME that reports income withheld from all employees including those leased to clients. Do not file separate Forms W-3ME for each client of the employee leasing company.

Technical and Administrative Contact Information

withholding.tax@maine.gov

*NEW (207) 624-7661

Monday – Friday 9:00 AM to 12:00 PM

Glossary

- For definitions of terms in these specifications, please see Appendix C.

III. Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the file layout in this document.
- Only returns with valid Maine Withholding Account Numbers may be submitted electronically. Files containing only EIN's in place of account numbers will be rejected.
- Only American Standard Code for Information Interchange (**ASCII files**) will be accepted.
- Compressed files **cannot** be processed.

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ASCII Character Set

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

File Name

- The file name must use a .txt extension. There are no other specific requirements for the file name.

Logical Record Length

- Each record must be a uniform length of 240 characters. Logical records **MUST NOT** be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by 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.

Sample System Edits

- For a sample list of system edits, please see Appendix B.

IV. Field Formats

All fields are alpha-numeric unless otherwise specified.

Generally

- Alphabetic and alpha-numeric fields must be left justified and blank filled.
- Financial/Numeric fields must be right justified and zero filled.

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- Not applicable numeric fields are to be zero filled.
- Filler fields (not used) will not be read. Money Fields
- All money fields are strictly numeric.
- They must 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.**
- **Right justify and zero fill all money fields.**

Other Formats

- Income Tax Withholding Account IDs issued after November 13, 2022 should be left justified and blank filled.
- Telephone Numbers
 - Numeric only. Omit hyphens and parenthesis (example 2075551212)

Record Descriptions

Record Layout – 240 CHARACTERS

The file layout consists of three (3) different records as shown.

Transmitter Record	Code A	Identifies the organization submitting the file. Must be the first data record.
Employer Record	Code E	Identifies an employer or withholding agent whose employee or payee wage and tax information is being reported. Generate a New Code E record for each employer included in the file.
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 E record.

RECORD SPECIFICATIONS- 240 Characters

Record Size:		240 Characters		
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	Payment Year	4	N	Enter the 4-digit year for which this report applies. Numeric only.
6 – 9	Taxing Entity Code	4	A/N	Enter W3ME
10 – 18	Transmitter’s Federal Employer ID Number	9	N	Transmitter’s federal employer ID number. Numeric only. Omit hyphens, prefixes & suffixes.
19 – 68	Transmitter Name	50	A/N	Enter the name of the organization submitting the file.
69 – 98	Transmitter Contact	30	A/N	Name of individual from transmitter organization, who is responsible for the accuracy and completeness of the file.
99 – 108	Transmitter Contact Telephone Number	10	N	Telephone number at which the transmitter contact individual can be telephoned. Numeric only. Omit hyphens and parenthesis.
109 – 112	Contact Telephone Extension/Box No.	4	A/N	Enter transmitter contact telephone extension or message box number.
113 – 240	<i>Not used.</i>	128	--	Enter spaces. Any information entered in these positions will be ignored.

Employer Record				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter E
2 – 5	Payment Year	4	N	Enter year for which this report is being prepared. Numeric only.
6 – 9	Taxing Entity Code	4	A/N	Enter W3ME
10 – 20	Withholding Account ID	11	N	Maine Revenue Services Withholding Account ID Number of the employer or payer. Left justify, blank fill.
21 – 70	Employer Name	50	A/N	The first 50 positions of the employer’s name, exactly as the employer is registered for withholding with Maine Revenue Services.
71 – 71	Amended Identifier	1	N	This field must contain a 1 if the employer’s return is amended. Otherwise, leave blank or enter 0.
72 – 85	Maine Income Tax Reported on Information Statements. Line 1 on W-3ME	14	N	Enter the total Maine income tax withheld as shown on information statements issued by the payer identified in this E record. Money Field*.
86 – 99	Maine Income Tax Reported to Maine Revenue Services Line 2 on W-3ME	14	N	Enter the sum of Maine income tax withholding reported in locations 197 - 240. Money Field*.
100 -114	Maine Income Tax included in quarterly returns reported on Forms W-2. Line 3 on W-3ME	15	<u>N</u>	<u>For Third-Party Payers of Sick Pay ONLY.</u> Enter the amount of Maine withholding included in <u>the third party’s</u> quarterly returns but reported on Annual Wage Statements (Form W-2) issued directly by the employer to employees. All others, enter zeros. Money Field*.
115-129	Maine Income Tax remitted by third-party payer. Line 4 on W-3ME	15	N	For Employers ONLY. Enter the amount of withholding remitted to Maine Revenue Services by a third-party payer but reported on Forms W-2 issued by the employer. Money Field*.
130-180	Third-Party Payer Name	51	A/N	For Employers ONLY. Enter the third-party payer’s name who remitted the Maine withholding tax identified in location 115-129.

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181-189	Third-Party Payer EIN	9	N	For Employers ONLY. Enter the third-party payer's EIN who remitted the Maine withholding tax identified in location 115-129.
190-196	Number of 2023 information statements submitted	7	N	Enter total number of 2023 Forms W-2 and Forms 1099 submitted to MRS under this withholding account number. If information is unavailable, enter zeros.
197-207	Maine income tax withheld for 1 st quarter (Jan 1 – March 31)	11	N	Enter the quarterly Maine income tax reported on Form 941-ME. Money Field*.
208-218	Maine income tax withheld for 2 nd quarter (Apr 1 – June 30)	11	N	Enter the quarterly Maine income tax reported on Form 941-ME. Money Field*.
219-229	Maine income tax withheld for 3 rd quarter (July 1 – Sept 30)	11	N	Enter the quarterly Maine income tax reported on Form 941-ME. Money Field*.
230-240	Maine income tax withheld for 4 th quarter (Oct 1 – Dec 31)	11	N	Enter the quarterly Maine income tax reported on Form 941-ME. Money Field*.

Final Record				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter F
2 – 5	Taxing Entity Code	4	A/N	Enter W3ME
6 – 10	Total employers in File	5	N	The total number of E records reported in the entire file. Numeric field.
11 – 24	Total Maine Income Tax Reported on Payee Statements.	14	N	Enter the sum of Maine income tax reported in location 72-85 for all E Records included in the file. Money Field*.
25- 38	Total Maine Income Tax Reported to Maine Revenue Services	14	N	Enter the sum of Maine income tax reported in position 86-99 for all E Records included in this file. Money Field*.
39 – 240	<i>Not used.</i>	202	--	Enter spaces. Any information entered in these positions will be ignored.

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*Money field: Numeric only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 4.

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Appendix A - Acceptable ASCII-1 Character 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

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' (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10

Appendix B – Sample System Edits

The table below contains a sample of edits incorporated into electronic bulk file upload system for Form W-3ME. Failure to pass any edit will cause the entire file to reject, and a description of the error to appear. Although this list contains the principle edits, it is not meant to be all inclusive.

1. The Transmitter Federal EIN in the A Record, location 10-18, must match the registered EIN.
2. The taxing entity code in the A Record, location 6-9, E Record, location 6-9, and F Record, location 2-5, must be "W3ME".
3. The payment year reported in the A Record, location 2-5, and E Record, location 2-5, must be less than or equal to the current year.
4. The total number of employers reported in the F Record, location 6-10, must be equal to the number of E-records contained in the file.
5. The total income tax reported in the F Record, location 11-24, must equal the sum of tax reported in location 72-85 of all the E-records included in the file.
6. The total income tax reported in the F Record, location 25-38, must equal the sum of tax reported in location 86-99 of all the E-records included in the file.
7. The withholding account number entered in location 10-20 of each E Record must be a valid withholding account number registered with Maine Revenue Services.

Appendix C - Glossary

Agent	An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers.
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, numbers and punctuation symbols; example: ASCII.
Client Company	A person, association, partnership, corporation or other entity that leases employees from an employee leasing company pursuant to contract. A client company uses the same EIN as the master leasing company, but is assigned a unique suffix for the withholding account that is connected to the UC Employer account number.
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)	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.
Logical Record	For the purpose of these specifications, 240 bytes.

PEO (Professional Employee Organization)	See “Employee Leasing Company.”
Recording Code	Same as CHARACTER SET.
System Edit	See Appendix B.
Third-Party Sick-Pay	See IRS Publication 15-A or the State of Maine quarterly booklets 941ME.
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 Maine Revenue Services 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.

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