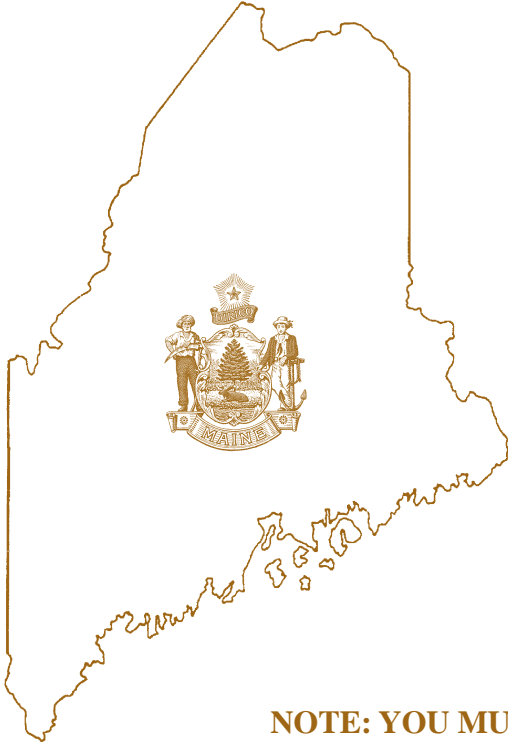


STATE OF MAINE

MAINE REVENUE SERVICES



Registration Application for:

- INCOME TAX WITHHOLDING
- SALES AND USE TAX
- SERVICE PROVIDER TAX
- MOTOR FUEL TAXES
- SPECIAL TAXES
- OTHER BUSINESS TAXES
- INSURANCE TAXES
- ELECTRONIC FUNDS TRANSFER

NOTE: YOU MUST REGISTER DIRECTLY WITH DEPARTMENT OF LABOR FOR UNEMPLOYMENT COMPENSATION TAX. SEE CONTACT INFORMATION ON PAGE 2.

MAIL COMPLETED APPLICATION TO:

Central Registration Section
P.O. Box 1057
Augusta, Maine 04332-1057

QUESTIONS ?

EMAIL: taxregistration@maine.gov
PHONE: (207) 624-5644
FAX: (207) 287-6975

Online registration is available at
www.maine.gov/revenue
Instructions on page 3

CONTACT INFORMATION

For assistance with this application:

CENTRAL REGISTRATION SECTION.....

Telephone

(207) 624-5644

Email Address

taxregistration@maine.gov

MAINE REVENUE SERVICES

www.maine.gov/revenue

Collections & Compliance Division	(207) 624-9595	compliance.tax@maine.gov
Electronic Funds Transfer Unit	(207) 624-5625	efunds.transfer@maine.gov
Income/Estate Tax Division		
Individual Income, Fiduciary and Estate Taxes	(207) 626-8475	income.tax@maine.gov
Payroll and Pass-through Entity Withholding Taxes	(207) 626-8475	withholding.tax@maine.gov
Insurance Taxes	(207) 624-9753	corporate.tax@maine.gov
Corporate and Franchise Taxes	(207) 624-9670	corporate.tax@maine.gov
TTY (Hearing Impaired Only)	(888) 577-6690	
Property Tax Division	(207) 624-5600	prop.tax@maine.gov
Commercial Forestry Excise Tax, Property Tax in Unorganized Territory of Maine, Real Estate Transfer Tax, Telecommunications Property Tax, Mining Excise Taxes		
Sales/Use Tax Division	(207) 624-9693	sales.tax@maine.gov
Sales and Use Tax, Service Provider Tax, Motor Vehicle Oil Premiums, Recycling Assistance Fees, Sales Tax Exemption Certificate Applications		
Fuel and Special Tax Division	(207) 624-9609	fuel.tax@maine.gov
Motor Fuel Excise Taxes, Cigarette/Tobacco Products Tax, Blueberry Tax, Potato Tax, Mahogany Quahog Tax, Milk Handling Fees, Health Care Provider Tax, Railroad Excise Taxes, Hospital Tax, Initiators of Deposit		
To Order Forms by:	Phone	(207) 624-7894
	Online	www.maine.gov/revenue/forms/orderhome.html

BUREAU OF MOTOR VEHICLES

Motor Carrier Services, Fuel Use Unit - For information regarding Fuel Use Identification decals or the International Fuel Tax Agreement(207) 624-9000, x52137 kim.knoxlawrence@maine.gov or stephen.ashcroft@maine.gov

MAINE DEPARTMENT OF LABOR

Unemployment Compensation Tax Division.....(207) 621-5120, 844-754-3508
division.uctax@maine.gov
Maine Department of Labor
47S State House Station
Augusta, Maine 04333-0047

Maine Department of Labor on the web: www.maine.gov/labor

PURPOSE OF FORM

Use this registration form to establish a new tax account for any of the taxes listed on page 4 or for Electronic Funds Transfer. Taxes not listed on page 4 do not require advance registration. Generally, you must establish a tax account if:

- You are a new employer required to withhold income taxes and you have not registered before.
- You have a new business in which you make retail sales of tangible personal property or taxable services and you have not registered before.
- You have a new business in which you import, export, sell or distribute gasoline or other motor fuels and you have not registered before.
- You have a new or old business in which you sell mahogany quahogs, potatoes or blueberries and you have not registered before.
- You have a new or old business in which you sell/distribute cigarette or tobacco products and you have not registered before or must renew your annual license.
- You are required or you elect to make payments electronically and you want to use the ACH Teledebit telephone payment system or the ACH Credit payment method. An Electronic Funds Transfer application is not required if you are paying using the debit option on a Maine *I-File* return or you are paying using Maine Revenue Services EZ Pay System.

DO NOT USE THIS APPLICATION FOR THE FOLLOWING:

SALES TAX EXEMPTION CERTIFICATES

Persons applying for sales tax exemption certificates must complete a separate application available from the Sales, Fuel and Special Tax Division. Exemptions from paying sales tax are available to certain non-profit organizations and for certain commercial activities. Information on exemptions is available from the Sales, Fuel and Special Tax Division or on the web at www.maine.gov/revenue/salesuse.

FUEL USE IDENTIFICATION DECAL APPLICANTS

New applicants for Fuel Use Identification Decals must contact the Bureau of Motor Vehicles at (207) 624-9000, ext. 52137.

REGISTRATION FOR UNEMPLOYMENT COMPENSATION TAX

Applicants registering for an unemployment compensation tax account, register online at <https://maine.gov/reemployme> or contact the Maine Department of Labor at (207) 621-5120, or division.uctax@maine.gov.

ONLINE REGISTRATION

Maine Revenue Services offers online registration applications for income tax withholding, sales/use taxes and service provider taxes. If you complete your application online, you do not need to complete a paper registration application for these taxes. Electronic registration is convenient, secure and provides you with confirmation that your registration was received.

Online Registration for Sales & Use, Service Provider Taxes or for Income Tax Withholding

If you need to establish a sales, use, service provider or income tax withholding account, you may complete your registration application online through the Maine Revenue Services web site at www.maine.gov/revenue. Under the Useful Links section, select the “*online*” link with respect to the “*Application for Tax Registration*”.

If you need to register for any other taxes, complete and submit this paper registration application. For questions about this application, or completing an online registration application, contact the Central Registration Section at (207) 624-5644.

GENERAL INSTRUCTIONS

The Application for Tax Registration is a combined application.

All applicants must complete Section 1. Complete sections 2 through 10 only as they apply to you.

- Section 1** ▶ **Taxpayer Information** (All applicants must complete Section 1.)
- Section 2** ▶ Register to file **Payroll and most Non-payroll Income Tax Withholding returns.**
- Section 3** ▶ Register to file **Sales and Use Tax returns.**
- Section 4** ▶ Register to file **Service Provider Tax returns.**
- Section 5** ▶ Register to file **Gasoline Distributor, Importer or Exporter or Retail Dealer's Gasoline Shrinkage returns.**
- Section 6** ▶ Register to file **Licensed Special Fuel Supplier, Registered Special Fuel Supplier, Special Fuel User or Special Fuel Retailer returns.**
- Section 7** ▶ Register to file the following **Special Tax returns:**
- Cigarette Distributor Tax
 - Tobacco Products Distributor Tax
 - Blueberry Tax
 - Potato Tax
 - Mahogany Quahog Tax
- Section 8** ▶ Register to file the following **Business Tax returns:**
- Milk Handling Fee
 - Railroad Excise Tax
 - Hospital Tax
 - Health Care Provider Tax
 - Initiator of Deposit
 - Mining Excise Tax
- Section 9** ▶ Register to file the following **Insurance Tax returns:**
- Insurance Premiums Tax
 - Fire Investigation and Prevention Tax
 - Nonadmitted Premiums Tax
- Section 10** ▶ Register for **Electronic Funds Transfer**

For help completing the applications in this booklet -
Call Central Registration at (207) 624-5644 or *email* taxregistration@maine.gov

Walk-in help: Normal business hours are 8:00 a.m. to 4:30 p.m. Monday through Friday, excluding holidays.
51 Commerce Drive
Augusta, Maine 04330

Other Contact information: See page 2.

Business Answers - Maine Business Assistance Center: See page 6.

Taxpayer Changes:

It is very important that we have your correct address and telephone number. If your address or telephone number has changed, please call, write or email the Central Registration Section at the address on the cover.

Include the applicant's legal name, social security number or federal Employer Identification Number (EIN), type of account(s) and account number(s) on correspondence (including email) to Central Registration.

Some examples of items that should be reported:

- Your street address, email address or phone number changes.
- Your business or organization no longer requires registration for one or more taxes.
- You have obtained a federal Employer Identification Number (EIN).
- Your business activity, product or service has changed.
- An officer, partner, trustee or personal representative changes.
- The ownership or structure of your business changes (A sole proprietor that forms a corporation, for example, may need new tax registrations).

Frequently Asked Questions

HOW DO I FILE TAX RETURNS?

Withholding, sales/use and service provider tax returns are generally required to be filed electronically using one of the Maine Revenue Services (“MRS”) electronic filing systems. Taxpayer’s unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. For more information on electronic filing mandates, see MRS Rule 104 at www.maine.gov/revenue/rules. Electronic filing systems can be accessed on the MRS web site at www.maine.gov/revenue. Select “Electronic Services” and then select the electronic filing system you wish to use - either “Sales/Use I-File,” “Service Provider I-File,” “Internet File” or “Maine Employers Electronic Tax Reporting System” (“MEETRS”). All of these systems allow you to complete tax returns online without needing specialized software. MEETRS uses specially formatted files containing withholding tax data that is uploaded via the MRS web site. There is no cost for using these systems and all provide confirmation that your return was received. For more information, see the instructions to Form 941ME. Contact the appropriate tax unit if you are unable to file electronically. See page 2 for contact information.

WHAT SHOULD I DO IF I CANNOT PAY THE TAX I OWE?

If you cannot pay your entire tax liability, pay as much as you can and contact the MRS Compliance Division for withholding, sales, service provider, motor fuel, and special business taxes. See page 2 for telephone numbers. Tax returns should be filed on or before the due date to avoid penalty charges for late filing.

INTEREST

Interest is charged monthly on taxes owed to MRS until the entire amount of tax due has been paid.

PENALTIES

MRS may impose several different penalties. Two common penalties are:

- **Failure to File Penalty.** Failure to file penalties are computed on any return that is filed after its due date.
- **Failure to Pay Penalty.** Failure to pay penalties are imposed on tax that remains unpaid after the due date.

Where both failure to file and failure to pay exist, both penalties will be imposed.

An explanation of interest and penalty charges is available from Maine Revenue Services.

MAINE REVENUE SERVICES TAXPAYER PRIVACY POLICY

MRS maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than in the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances.

Unassociated third parties may not receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under law. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine’s “Freedom of Access” laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

NOTICE REGARDING UNPAID TRUST FUND TAXES

Trust fund taxes include sales & use taxes, gasoline tax, special fuels tax, recycling assistance fees and income tax withholding.

Under Maine law, the owner(s) and person(s) who control the finances of a business may be liable for any unpaid trust fund taxes. The purchaser of a business or the stockholders of a business are required to withhold from the purchase price the amount of trust fund taxes, interest and penalties owed by the previous owner. A purchaser who fails to withhold these debts can be held liable for the payment of these taxes, interest and penalties. 36 M.R.S. § 177(1).

If you are not sure that the previous owner has paid all trust fund taxes incurred by the business, you should ask the previous owner to request, in writing, tax clearance letters from the Compliance Division of Maine Revenue Services.

If you owe Maine taxes, or if the previous owner of your business has not paid all trust fund taxes, processing of your tax registration application may be delayed or denied.

**BUSINESS ANSWERS
MAINE'S BUSINESS ASSISTANCE CENTER**

A Program of the Maine Department of Economic & Community Development

ANSWERS TO QUESTIONS ABOUT DOING BUSINESS IN MAINE:

The Department of Economic & Community Development ("DECD") has numerous resources to serve your business needs through its informative website (www.maine.gov/decd) and knowledgeable staff. Whether you are considering starting a business in Maine, expanding an existing business in Maine, moving your business to Maine, or have a business-related question, contact DECD today using the contact information below.

REGISTRATION & LICENSE APPLICATIONS:

Business Answers is DECD's online **ONE-STOP BUSINESS LICENSING AND PERMITTING** center, designed to make it easier to start and conduct business in Maine. You can select your business type and, through a series of questions, access information on license and permit requirements, and on sales and employment taxes. Contact information is provided for the appropriate agencies, as well as direct links to forms and programs.

OTHER BUSINESS ANSWERS SERVICES INCLUDE:

- Information about federal and state business assistance programs, including tax incentives and financial assistance.
- Information relating to conducting international business, including business visa requirements, import regulations and international payment processing.
- Information on hiring employees, including federal and state applications.
- Assistance with employment needs and training programs.
- Connections to state and federal financing programs.

TO CONTACT BUSINESS ANSWERS:

BUSINESS ANSWERS

Department of Economic & Community Development
59 State House Station
Augusta, Maine 04333-0059

On the web: www.maine.gov/businessanswers

Telephone: Augusta Area: (207) 624-9818
In Maine: (800) 872-3838
Outside Maine: (800) 541-5872

Office Hours: From 8:00 a.m. to 5:00 p.m. Monday through Friday, excluding holidays. After hours, leave a message & your call will be returned, or email business.answers@maine.gov.



**Department of Economic
& Community Development**

MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-6975; email taxregistration@maine.gov;
or mail to: Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



00

ALL APPLICANTS MUST COMPLETE SECTION 1. CHECK ALL TAX TYPES FOR WHICH YOU ARE APPLYING.

- Section 2 - Income Tax Withholding
Section 3 - Sales and Use Tax
Section 4 - Service Provider Tax
Section 5 - Motor Fuel Taxes - Gasoline
Section 6 - Motor Fuel Taxes - Special Fuel
Section 7 - Special Taxes
Section 8 - Other Business Taxes
Section 9 - Insurance Taxes
Section 10- Electronic Funds Transfer

SECTION 1 - TAXPAYER INFORMATION

1. BUSINESS INFORMATION:

Legal Name Business Trade Name
Social Security Number Business Phone Number
Federal Employer ID No. (EIN) Email Address
Primary Mailing Address Physical Location of Business
Parent Company EIN (if applicable) Parent Co. Name

2. TYPE OF OWNERSHIP (check appropriate box): Federal Employer Identification Number (EIN) is required for all types except for a sole proprietor applying for a sales, use or service provider tax account only.

- Sole Proprietor Limited Partnership Estate Association
C Corporation (Regular) Corporation (Non Profit) Trust Other
S Corporation (Sub "S") Non Profit Organization (501(c)(3))
Partnership (attach copy of IRS exemption letter)
Limited Liability Company (check one): Single Member LLC Partnership LLC Corporation LLC - Attach IRS Form 8832

Corporations - Date Incorporated State of Incorporation
Limited liability Co.'s/Limited Partnership - Date Registered State of Registration

3. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: wholesale, retail, contractor, etc.): NAICS Code:

4. REQUIRED INFORMATION (Names of directors, partners, officers or members; name of trustee or personal representative; name of responsible party):

Name & Title Social Security Number (REQUIRED) % of Business Owned Home Phone
Home Address

5. DO YOU OWN OTHER BUSINESSES?

Yes No

Other Business Name Federal Employer ID No. (EIN) Address

6. BUSINESS OWNERSHIP INFORMATION: Business Ownership Date

- Check if new start-up business with no previous owner. Do not fill in any more of this block.
How did you get the business? Purchase Foreclosure Sale Merger Bankruptcy Sale Entity Change
Did you get all of the previous owner's businesses? Yes No
Did the previous owner do business in Maine? Yes No
Did the previous owner retain a portion of the old business? Yes No
Did the previous owner have employees in Maine? Yes No

Previous Owner's: Federal EIN/SSN Sales Tax Registration No.
Previous Business Name Service Provider Tax Registration No.
Previous Business Address

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief. This application must be signed by an owner, director, partner, member, officer, trustee or personal representative, or other responsible party.

SIGNATURE

TITLE

DATE

TELEPHONE NUMBER

PLEASE PRINT OR TYPE YOUR NAME

PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS

MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-6975; email taxregistration@maine.gov;
or mail to: Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



00

1110911

SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most non-payroll distributions)

- 7. INCOME TAX WITHHOLDING BEGIN DATE: ___/___/___
8. COMMON PAY AGENT: [] Check here if you have obtained common pay status from the IRS and attach a list of the affiliate employers including the name and federal EIN of each.
9. ADDRESS FOR RETURNS AND NOTICES: (DO NOT use paid preparer's address.) [] Check if same as primary address.
Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____

SECTION 3 - SALES AND USE TAX

- 10. BUSINESS TRADE NAME: _____
Select only one registration.
11. [] SALES & USE TAX REGISTRATION OR 12. [] USE TAX REGISTRATION ONLY
13. REGISTRATION DATE FOR SALES/USE TAX: ___/___/___ (This is the date you began selling goods, providing taxable services or making purchases subject to sales or use tax.)
14. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: _____
15. FILING FREQUENCY:
Choose the filing frequency that applies to your estimated sales tax liability. Make entries ONLY in the section that applies to you.
NONSEASONAL BUSINESS OR SEASONAL BUSINESS
(If your business will be open all year, use this section.) (If your business will be open for only part of the year, check the months that apply.)
Filing Frequency* Estimated Tax Liability is
[] Monthly \$600.00 or more per month [] January [] May [] September
[] Quarterly \$100.00 - \$599.99 per month [] February [] June [] October
[] Semi-Annually Less than \$100.00 per month [] March [] July [] November
[] Annually Less than \$50.00 per year [] April [] August [] December
16. WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$ _____
(Your application will be delayed if this question is not completed.)
17. CONSOLIDATED REPORTING INFORMATION: Must be filed electronically.
[] If you have two or more business locations with the same owner and federal EIN or SSN, you may file a consolidated report. If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____
18. SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: [] Check if same as primary address.
Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____
[] Check here to authorize others to receive confidential information about this sales tax account and request changes to business details. Attach a separate page titled Other Authorized Individuals. Include the name and social security number of each authorized person. Name: _____ SSN: _____

**MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION**

Return Application by fax (207) 287-6975; email taxregistration@maine.gov;
or mail to: Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



00

1110912

SECTION 4 - SERVICE PROVIDER TAX

19. **SERVICE PROVIDER TRADE NAME:** _____

20. **REGISTRATION DATE FOR SERVICE PROVIDER TAX:** ___ / ___ / _____

(This is the date you began providing services subject to service provider tax.)

21. **SERVICE YOU PROVIDE:**

- Rental of video media and video equipment
- Fabrication services
- Rental of furniture or audio equipment "rent-to-own" contracts
- Cable and satellite television or radio services
- Telecommunications service (except sales of prepaid cards)
- Telecommunications equipment installation, maintenance and repair
- Private non-medical institution services licensed by DHHS
- Home support services licensed by DHHS
- Community support services for persons with mental health diagnoses
- Community support services for persons with intellectual disabilities or autism
- Group residential services for persons with brain injuries

22. **FILING FREQUENCY (Please choose one):**

- | <u>Filing Frequency*</u> | <u>If Estimated Tax Liability is</u> |
|----------------------------------------|--------------------------------------|
| <input type="checkbox"/> Monthly | \$600.00 or more per month |
| <input type="checkbox"/> Quarterly | \$100.00 - \$599.99 per month |
| <input type="checkbox"/> Semi-annually | Less than \$100.00 per month |
| <input type="checkbox"/> Annually | Less than \$50.00 per year |

23. **CONSOLIDATED REPORTING INFORMATION:** If you have two or more service provider locations with the same owner and federal EIN or SSN, you may file a consolidated report.

- I request to file consolidated service provider tax returns.
- If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____

24. **SERVICE PROVIDER TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:** Check if same as primary address.

Address: _____

Attention: _____
Telephone: _____
Email Address: _____

* ALL sales, use and service provider tax returns must be filed over the internet. Go to www.maine.gov/revenue and select "Electronic Services" to file over the internet. Contact Maine Revenue Services at (207) 624-9693 if you need a waiver from electronic filing.

See Sections 5 and 6 on Page 10

MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-6975; email taxregistration@maine.gov;
or mail to: Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



00

BUSINESS TRADE NAME (for Sections 5 & 6)

25. BUSINESS TRADE NAME: _____

SECTION 5 - MOTOR FUEL TAXES - GASOLINE

(Enter name on line 25 above)

26. SELECT THE TYPE OF CERTIFICATE REQUIRED:

- Licensed Gasoline Distributor
 - Registered Gasoline Distributor
 - Gasoline Importer
 - Gasoline Exporter
- } Type of use Own Use Retail Both

27. APPLICATION FOR RETAIL DEALER'S GASOLINE SHRINKAGE.....

28. DATE YOU BEGAN DOING BUSINESS IN MAINE AS A GASOLINE
DISTRIBUTOR, IMPORTER, EXPORTER OR RETAILER: ___ / ___ / _____

29. LICENSE/CERTIFICATE INFORMATION FOR OTHER STATES/PROVINCES: (Attach additional pages if needed)

STATE/PROVINCE NAME	TYPE OF LICENSE	LICENSE/CERTIFICATE NUMBER
_____	_____	_____
_____	_____	_____
_____	_____	_____

30. GASOLINE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.

Address: _____ Email Address: _____
 _____ Attention: _____
 _____ Telephone: _____

SECTION 6 - MOTOR FUEL TAXES - SPECIAL FUEL

(Enter name on line 25 above)

31. TYPE OF FUEL SOLD OR USED:

- Distillates (diesel, kerosene, #2 oil)
- Low Energy Fuels (propane, etc.)

32. SELECT THE TYPE OF CERTIFICATE REQUIRED:

- Licensed Special Fuel Supplier
- Special Fuel User
- Special Fuel Retailer
- Registered Special Fuel Supplier

33. DATE YOU BEGAN DOING BUSINESS IN MAINE AS A SPECIAL FUEL
SUPPLIER, SPECIAL FUEL RETAILER OR SPECIAL FUEL USER: ___ / ___ / _____

34. SPECIAL FUEL TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.

Address: _____ Email Address: _____
 _____ Attention: _____
 _____ Telephone: _____

**MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION**

Return Application by fax (207) 287-6975; email taxregistration@maine.gov;
or mail to: Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



00

BUSINESS TRADE NAME (for Sections 7, 8 & 9)

35. BUSINESS TRADE NAME: _____

36. REGISTRATION DATE: ___ / ___ / _____

37. ACCOUNT ADDRESS: Check if same as primary address.

Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____

SECTION 7 - SPECIAL TAXES

(Complete lines 35 through 37 above)

38. CIGARETTE DISTRIBUTOR TAX: First Time Application Renewal Current License # C _____

39. TOBACCO PRODUCTS TAX: First Time Application Renewal Current License # T _____

Check applicable boxes below **only if this is a first time application**. Renewal each year for these three taxes is not required.

40. BLUEBERRY TAX

41. POTATO TAX

42. MAHOGANY QUAHOG TAX

SECTION 8 - OTHER BUSINESS TAXES

(Complete lines 35 through 37 above)

Check the appropriate box for tax registration.

43. MILK HANDLING FEE

46. MINING EXCISE TAX

44. RAILROAD EXCISE TAX

47. HEALTH CARE PROVIDER TAX, enter Fiscal Year _____

45. HOSPITAL TAX

48. INITIATOR OF DEPOSIT, enter Product Group _____

SECTION 9 - INSURANCE TAXES

(Complete lines 35 through 37 above)

Check the appropriate box for tax registration.

49. INSURANCE PREMIUMS TAX Enter your NAIC Company Code (if applicable) _____

Check here if you are a risk retention group.

Taxpayers with an annual liability of more than \$1,000 must file quarterly. See Instructions.

50. NONADMITTED PREMIUMS TAX:

Taxpayers with an annual liability of more than \$1,000 must file quarterly.

51. FIRE INVESTIGATION & PREVENTION TAX: Note: You must file returns monthly.

SPECIFIC INSTRUCTIONS

SECTION 1 - TAXPAYER INFORMATION

1. Enter the legal name of the business or organization. Examples are the sole proprietor's name, the partnership name, or the exact name from the Articles of Incorporation. Individuals and certain estates must provide their social security numbers. All other applicants must provide a federal Employer Identification Number (EIN).

A federal EIN must be provided to register for Maine Income Tax Withholding. To obtain a federal EIN, go to www.irs.gov to apply online or download IRS Form SS-4, Application for Employer Identification Number. To contact the IRS by phone, call 1-800-829-4933.

Enter the business mailing address, phone number and street address. Attach separate applications if you have more than one business location and are registering for sales and use tax (Section 4).

Enter the physical location of the business operation or the address of rental property.

2. Check the box that best applies. If you checked "Other," include a description of the ownership type. Spouses must not check "Partnership" unless the business files federal income tax returns (IRS Form 1065) as a partnership. Corporations, limited partnerships and limited liability companies must provide incorporation or registration information.
3. Enter the type of business (wholesale, retail, service group, manufacturing, contractor, governmental, nonprofit, other [explain]), and a concise description of the principal activity of your business or organization.
4. Corporations, partnerships, associations, nonprofit organizations and others must provide the names of two directors, officers, trustees, personal representatives, partners, members or responsible parties. One of those named must be the person responsible for the finances of the company or organization. **Social security numbers are required.** A list of all partners or officers is not required.
5. Provide the names, EINs and addresses of other businesses you or the entity owns. Attach additional sheets if more space is needed.
6. Indicate how your business was acquired. If you are establishing a new business with no previous owner, check the new start-up box. If you acquired a business, trade or organization or substantially all the assets of another, who at the time was an employer, you are considered a successor. If you check the "Entity Change" box, provide a brief explanation. Read the Notice Regarding Trust Fund Taxes on page 5.

SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most non-payroll distributions)

Generally, a person who maintains an office or transacts business in Maine and who must withhold federal income tax from payments subject to tax in Maine must also withhold Maine income tax. This requirement applies to both resident and nonresident individuals. Payments subject to tax in Maine include unemployment compensation connected with Maine employment. Payments to a nonresident from pensions, annuities and other intangible sources may be subject to withholding of Maine income tax in certain cases.

Persons registering for Maine income tax withholding accounts must provide a federal Employer Identification Number (EIN). See Instructions for Section 1, line 1.

7. Enter the date you began withholding or were required to begin withholding. If not yet operating, enter estimated business start date. See Maine Revenue Services ("MRS") Rule 803 for details about required withholding tax reports and payments (www.maine.gov/revenue/rules). A quarterly remittance schedule will apply for all first year income tax withholding. If your business is in the second or subsequent year(s) of operation, and the aggregate amount of withholding reported for the prior July-June lookback period was \$18,000 or more, you must remit withheld tax on a semi-weekly basis based on payroll/distribution dates. MRS monitors taxpayer compliance for this requirement. The lookback period for each calendar year is the 12-month period ending on the preceding June 30. For example, the lookback period for calendar year 2018 is the period July 1, 2016 through June 30, 2017. If you have any questions about this requirement, contact MRS at (207) 626-8475 (Select 1, then Option 4).
8. Check this box if you are a *common pay agent*. Attach a list of the affiliated entities including the name and EIN of each. A *common pay agent* reports withholding for multiple entities under one EIN. Common pay status is initially obtained through the IRS.
9. Enter your business address. Withholding tax notices will be mailed to this address. Complete only if different from the owner's address in Section 1. **Do not enter a paid preparer's or payroll processor's address.**

SECTION 3 - SALES & USE TAX

10. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.
- 11-12. Select one type of registration. Entities that sell goods, provide taxable services, make taxable rentals, sell motor vehicle oils, or are subject to recycling assistance fees must register to file sales and use tax returns. Entities that do not make taxable sales, but make taxable purchases for use in Maine, where the retailer has not collected sales tax, must register to file use tax returns.
13. Enter the date you began selling goods, providing taxable services, or making purchases subject to sales or use tax.
14. A business description for sales/use tax registration purposes is required.
15. If yours is a year-round business, select the filing frequency that best applies. If a seasonal business, check the boxes for the months the business will be open. Seasonal businesses are required to file a **monthly** return for each month the business is open.
17. To file consolidated sales/use tax returns, you must have two or more business locations with the same owner and use the same Employer Identification Number or social security number. Consolidated filers must be able to file over the internet.
18. Enter your business address. Complete only if different from the owner's address entered in Section 1. **Do not enter a paid preparer's address.**

SECTION 4 - SERVICE PROVIDER TAX

19. Enter the service provider name (trade name; selling services as name) if different from the owner's name entered in Section 1.
20. Enter the date you began, or expect to begin, selling or providing services subject to the service provider tax. If not yet operating, enter the estimated business start date.
21. Identify the service(s) provided.
22. Select the filing frequency based on estimated tax liability.
23. To file consolidated service provider returns, you must have two or more service provider locations with the same owner and use the same Employer Identification Number or social security number. Consolidated filers must be able to file over the internet.
24. Enter your service provider business address. Complete only if different from the owner's name entered in Section 1. **Do not enter a paid preparer's address.**

BUSINESS TRADE NAME (for Sections 5 & 6)

25. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.

SECTION 5 - MOTOR FUEL TAXES - GASOLINE *

26. Generally, to be considered a Gasoline Distributor in Maine, you must make over 50% of your gasoline sales to others in bulk within the state. Sales to others do not include gasoline sold on consignment or through a retail station owned in whole or in part by your company. Select Gasoline Importer if you import gasoline for sale or use in Maine and do not qualify as a Gasoline Distributor. Select Gasoline Exporter if you make purchases of gasoline in Maine that will be exported to a location outside the state, and you do not qualify as a Gasoline Distributor.
27. Select this box if you make retail sales of gasoline.
29. Gasoline license information for other states is required. Attach additional sheets if needed.
30. Enter your business address, contact person, email address and phone number. Gasoline tax returns will be mailed to this address. Complete if different from the owner's address in Section 1.

* For assistance completing Sections 5-8, call (207) 624-9609.

SECTION 6 - MOTOR FUEL TAXES - SPECIAL FUEL*

32. Generally, a Special Fuel supplier must make over 50% of their sales of special fuel within Maine, in bulk to others. Sales to others do not include special fuel sold on consignment or through a retail station owned in whole or in part by your company. Special fuel means distillates and low-energy fuels. Select Special Fuel Retailer if you will be selling low energy fuel that will be placed into the tank of a motor vehicle. Select Registered Special Fuel Supplier if you can certify that all sales will be in bulk and are not subject to the special fuel excise tax (dyed) or that your business has already paid the special fuel excise tax on fuel purchased.
33. Enter the date you began doing business in Maine as a special fuel retailer or supplier. If not yet operating, enter the estimated business start date.
34. Enter your business address, contact person, email address and phone number. Special fuel tax returns will be mailed to this address (except registered suppliers). Complete if different from the owner's address in Section 1.

BUSINESS TRADE NAME and INFORMATION (for Sections 7, 8 & 9)

35. Enter your business name (trade name or doing business as name) if different from the owner's name in Section 1.
36. This is the date you began filing tax returns for Section 7, 8 or 9 taxes. If not yet operating, enter the estimated business start date.
37. The account address is your business address. Tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

SECTION 7 - SPECIAL TAXES *

38. Not required if all cigarettes are purchased from a Maine licensed cigarette distributor. Cigarette Distributor licenses expire on June 30 each year. The current Cigarette Distributor certificate number is required to process renewals.
39. Not required if all tobacco products are purchased from a Maine licensed tobacco distributor. Tobacco Distributor licenses expire on June 30 each year. The current Tobacco Distributor certificate number is required to process renewals.
- 40-42. Check the appropriate box only if this is the first time you are applying for a blueberry, potato or mahogany quahog tax registration.

SECTION 8 - OTHER BUSINESS TAXES*

- 43-48. Check the appropriate box for tax registration. Health care providers must provide their fiscal year. An initiator of deposit must indicate the product group. Initiators of Deposit who fail to comply with reporting requirements may have their product removed from Maine retail shelves.

SECTION 9 - INSURANCE TAXES **

49. Enter your National Association of Insurance Commissioners (NAIC) Company Code, if applicable. Taxpayers with an annual liability of more than \$1,000 must file quarterly.
50. Nonadmitted premiums tax. Taxpayers with an annual liability of more than \$1,000 must file quarterly.
51. Fire investigation and prevention tax returns are required on a monthly basis from all insurers who issue policies with fire components (25 M.R.S. § 2399).

* For assistance completing Sections 5-8, call (207) 624-9609. ** For assistance completing Section 9, call (207) 624-9753.

SECTION 10 - ELECTRONIC FUNDS TRANSFER

General Information: Taxpayers with annual combined tax liability of \$10,000 or more for the lookback period ending June of the prior calendar year 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 <http://maine.gov/revenue/rules/homepage.html>.

Only applicants who intend to use either the MRS **ACH Teledebit** telephone payment option or **ACH Credit** payment method need to complete this section.

52. Please indicate the 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 90 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.

53. 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.

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).

54. 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.

55. "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 [Tax 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 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 00
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)

56. 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, the EFT Unit may request additional information.

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