

RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2018



2018

Note: Electronic copies of payee statements must be filed with Maine Revenue Services no later than January 31. See instructions below.

Check this box if you are submitting Maine withholding data on Form 1099 electronically with the IRS through the Combined Fed/State Filing Program.

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Form fields for Withholding Account Number, Name, and lines 1-4 (Total Maine income tax withheld, Total Maine income tax reported, Third-party payers of sick pay, Employers). Includes fields for Third-party payer name and ID Number, and a signature line with Date, Signature, Title, and Telephone.

Note: MRS Rule 104 (Electronic Filing of Maine Tax Returns) generally requires electronic filing of Maine income tax withholding returns, including Form W-3ME. Employers/payers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor.

Maine Revenue Services provides two electronic filing options: File online using the Maine Revenue Services I-File program or upload a text file (formatted to required specifications) containing Form W-3ME data using the Maine Revenue Services MEETRS system.

General Instructions

Employers and other payers who withhold Maine income tax during the calendar year must file an annual reconciliation (Form W-3ME) on or before February 28 of the following year. Generally, total income tax withheld as shown on Form W-3ME should equal the total withholding reported to Maine Revenue Services for the year on quarterly returns and should also equal the total amount of Maine income tax withheld as shown on all information returns furnished to payees.

Specific Instructions

- Entity Information. Enter the company's withholding account number, name and address in the space provided.
Line 1. Enter total Maine withholding reported on payee statements issued under this withholding account number (e.g., box 17 of federal Form W-2).
Line 2. Enter total Maine withholding reported for this account for all quarters on Form 941ME. If you amended one or more quarterly returns, include only the corrected amount.
Line 3. If you are a third-party payer of sick pay, enter the amount of withholding, if any, included in your quarterly returns that is reported on Annual Wage Statements (Forms W-2) issued directly by the employer to employees.
Line 4. Employers only: Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third party payer of sick pay. Enter the amount of withholding remitted by the third party payer. Enter the third party payer name and ID number in the spaces provided.

Payee Statements - Due January 31

Maine Revenue Services does not accept paper copies of payee statements (Forms W-2 and 1099). Copies of payee statements required to be filed, or that are filed voluntarily, with Maine Revenue Services must be filed electronically no later than January 31 following the calendar year to which the payee statements relate.

Employers that file 250 or more W-2 forms with the Social Security Administration, non-wage payers that submit 250 or more of a single type of 1099 form with the Internal Revenue Service, and entities that have received an exception from the requirement to complete Schedule 2 on their quarterly return must file copies of such forms electronically directly with Maine Revenue Services.

A person who is licensed to conduct pari-mutuel wagering or to operate a slot machine in Maine must electronically file Form W-2G with Maine Revenue Services for each payee for whom a statement is required to be provided under federal regulations.

All others may, at their option, file annual statements electronically with Maine Revenue Services or, for Forms 1099 only, through the Combined Federal/State Filing Program. For more information, see Maine Revenue Services electronic filing specifications for Form W-2 or Forms 1099 and W-2G, available at www.maine.gov/revenue (select Electronic Services).