

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



State of Maine

Maine Revenue Services

Augusta, Maine

EFFECTIVE 1<sup>st</sup> QUARTER 2019  
Revised December 31, 2018

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## I. General Information and Requirements

### New for 2019

- Beginning in 2019 the MEETRS application will support the filing of amended withholding returns.
- Form 941A-ME has been eliminated and incorporated into Form 941 ME.

### How to Contact Us

If you have questions regarding the electronic submittal of Form 941ME, please contact Maine Revenue Services at (207) 626-8475, or at [withholding.tax@maine.gov](mailto:withholding.tax@maine.gov).

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

A glossary of key terms is included in Appendix C on page 18.

*Submissions that have missing or incorrect data will not be accepted.*

### NOTE:

If you are filing:	Transmit the items below to Maine Revenue Services:
Amended 941ME	B, 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.
<b>941ME</b>	See the MEETRS Withholding file specifications.
<b>941P-ME</b>	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 March 31, 2019 must be submitted no later than April 30, 2019.
- Transmit the entire return, including the complete Total (T) Record. Submissions that have missing or incorrect data will not be accepted.

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- Amended returns are accepted for returns which were originally filed via MEETRS.
- For Amended returns the B record is required. The B record is an alphanumeric field used solely for the explanation of adjustments made in the amended return. See B record specs.
- A file may only contain original or amended returns. Files containing both original and amended returns will be rejected.
- 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. Duplicate Withholding Account ID Numbers filing original returns across the files on the Employer (E) Record will cause the 2<sup>nd</sup> and subsequent files to be rejected. Duplicate Withholding Account ID Numbers will be allowed for amended return filings.
- Employers or Nonwage filers may electronically file one original return per quarter. Additional original 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)

### **Amended Returns**

- Amended returns may be filed during the current year for any quarter of the year with an original return previously filed via the MEETRS application. An amended return cannot be filed for a quarter in which an original return was not filed through the MEETRS application.
- After December 31 each year, amended returns for a prior year must be filed on paper. Amended returns for a prior year must include a corrected W-3ME, copies of corrected forms W-2 / 1099, along with the amended 941ME return with the box on line B checked.
- Do not correct over-withheld Maine income tax from an employee or payee if the end of the year has passed\*. Instead, the employee/payee should claim the withholding when filing his/her personal income tax return and receive the over-withheld portion directly from Maine Revenue Services in the form of an income tax refund.

\*If an amended return is filed after the end of the year that requests a refund, you must certify that the overpayment does not include amounts actually withheld from employees or payees. See instructions for line 4. You must also attach copies of original or corrected annual statements (e.g. Forms W-2, W-2C, 1099) that reflect the corrected amount of withholding for the employees or payees listed on Schedule 2. If an amended return is filed after filing the annual Form W-3ME, an amended Form W-3ME must also be filed.

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- Enter S records only for the employee(s) who are being amended.
- To file an amended return to report a Social Security Number (SSN) correction, complete the A (Transmitter), B (Explanation of Adjustments), E (Employer), S (Employee), T (Total), and F (Final) records.
  - Complete the first S record listing the previously reported incorrect SSN. Enter the originally reported withholding in positions 191-202 and the all zeros in positions 203-214.
  - Complete a second S record listing the correct SSN. Enter all zeros in positions 191-202 for the originally reported withholding, and enter the correct withholding for the quarter in positions 203-214.
  - Enter all other fields of the S record per the file specifications.

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## 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](http://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
    - You can access Maine EZ Pay on our website at <https://portal.maine.gov/ezpay/welcome.do>
    - 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.
  
  - 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.

## Electronic Submission Processing Schedule and Employer Retention

- Upload files directly using Maine Revenue Services MEETRS application. (<https://portal.maine.gov/meetrs/>).
- 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 and/or interest to be assessed.

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- 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.
- 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 American Standard Code for Information Interchange (**ASCII files**) 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.

### **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

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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 alphanumeric fields (A/N) must be left justified and blank filled.
- Not applicable alpha and alphanumeric 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.**
- **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.

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

### **Record Descriptions**

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

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### **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 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.

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**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. <b>Must</b> be the first data record.
Authorization Record	Code B	For Maine Revenue Services purposes, for amended returns the B record is to provide an explanation of adjustments submitted on the amended return.
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	Code S	Used to report income tax withholding data for an employee or distributions to (Individual’s Record) 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, or no money is sent to the State of Maine for an Amended return, then 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 <b>MUST</b> be the last data record on each transmittal.  The Code F record must appear only once on each file.

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## IV. Specifications for Amended Withholding Returns

### RECORD SPECIFICATIONS 275 Character (MEETRS) (276)

<b>Record Size:</b>		275 Character (MEETRS) (276)		
<b>Record Medium:</b>		Electronic Filing		
<b>File Organization:</b>		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. <b>Numerics only. System edit is in place.</b>
6 – 14	Transmitter's Federal Employer ID #	9	N	Transmitter's federal employer ID number. <b>Numerics only. Omit hyphens, prefixes &amp; suffixes.</b>
15 – 18	Taxing Entity Code	4	A/N	"WHAM"
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 2 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). <b>Alphanumeric.</b>
159 – 163	Transmitter ZIP Code Extension	5	A/N	Enter the 4-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. <b>Numerics only. Omit hyphens and parenthesis.</b>
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.

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208 – 275	<i>Not used by State of Maine.</i>	68	--	Any information entered in these positions will be ignored.
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**Authorization (B) Record for Amended Withholding Returns**

**Each amended withholding return must include a B record containing an explanation**

Location	Field	Length	Type	Description
1	<b>Record Identifier</b>	1	A/N	<b>Enter “B”</b>
2 – 5	<b>Tax Year</b>	4	N	<b>Enter the 4-digit year for which this report applies. Numerics only. System edit is in place.</b>
6 – 14	<b>Employer/Withholding Agent’s Federal Employer ID Number</b>	9	N	<b>Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Numerics only. Omit hyphens, prefixes &amp; suffixes. System edit is in place.</b>
15 - 18	<b>Taxing Entity Code</b>	4	A/N	<b>“WHAM”</b>
19-264	<b>Explanation of adjustments</b>	245	A/N	<b>Enter explanation of adjustments being reported on amended return</b>
265-275	<b>Maine Withholding account number</b>	11	N	<b>Enter the 11-digit Maine withholding account number. Accounts that are not active (unregistered or closed) on the Maine Revenue Services system will be rejected.</b>

**Employer (E) Record for Amended Withholding 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 the 4-digit year for which this report applies. <b>Numerics only. System edit is in place.</b>
6 – 14	<b>Employer/Withholding Agent’s Federal Employer ID Number</b>	9	N	<b>Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Numerics only. Omit hyphens, prefixes &amp; suffixes. System edit is in place.</b>
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 <b>exactly</b> 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.

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139 – 140	Employer State	2	A/N	Enter the standard 2 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 4-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). <b>Alphanumeric.</b>
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 “WHAM”
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>	14	--	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. <b>System edit is in place.</b> “03” = First quarter “06” = Second quarter “09” = Third quarter “12” = Fourth Quarter
190	No Workers / No Withholding	1	N	“0” = Indicates that the E record <b>will not</b> be followed by S, employee records. “1” = Indicates that the E record <b>will</b> be followed by S, employee records.
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.
225 – 228	Total Number of Employees with corrections	4	N	Enter total Number of Employees in the following S records who are being amended. For SSN corrections count both the incorrectly reported SSN and the correct SSN. <b>This is a required field.</b>
229 – 257	<i>Not used by State of Maine.</i>	29	--	Any information entered in these positions will be ignored
258 – 268	<b>Withholding Account ID Number</b>	11	A/N	<b>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.</b>

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269 – 275	<i>Not used by State of Maine.</i>	7	--	Any information entered in these positions will be ignored.
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<b>Employee (S) Record for Amended Withholding Returns</b>				
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
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. <b>Numerics only. Omit hyphens. System edit is in place.</b>
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. “032019” for Jan-March of 2019. <b>System edit is in place.</b>
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 “WHAM”
147 – 190	<i>Not used by State of Maine.</i>	44	--	Any information entered in these positions will be ignored.
191 – 202	Original Quarterly Maine Income Tax Withheld	12	N	Enter the amount of the individual’s Maine Income Tax withheld as originally reported in the quarter. <b>Money field*.</b>
203– 214	Corrected Quarterly Maine Income Tax Withheld	12	N	Enter the corrected amount of the individual’s Maine Income Tax withheld in the quarter.
215 – 225	<b>Withholding Account ID Number</b>	11	A/N	<b>Maine Revenue Service Withholding Account ID Number of the company that withheld. Must be 11 characters. System edit in place.</b>
226 – 275	<i>Not used by State of Maine.</i>	50	--	Any information entered in these positions will be ignored.

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\*Money field – see Page 5.

Total (T) Record for Amended Withholding 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. <b>Numerics only. System edit is in place.</b>
9 - 12	Taxing Entity Code	4	A/N	‘WHAM’
13 – 111	<i>Not used by State of Maine.</i>	98	--	Any information entered in these positions will be ignored.
112 – 122	Payments. <b>Line 2c Form 941ME</b>	11	N	Enter the total of all payments made for the quarter being amended less any refunds received
123 – 136	Income Tax Withholding Due. <b>Line 3a/b Form 941ME</b>	14	N	Tax withheld –Payments. <b>Numerics only. Right justify, fill with zeros.</b> 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 <b>System edit is in place.</b> T Record Location 213-226 minus 112-122 must equal the total entered here.
137 - 174	<i>Not used by State of Maine</i>	38	--	Any information entered in these positions will be ignored.
175 – 188	Corrected Quarterly State Withholding Total. Example: negative \$89.30 = -0000008930	14	N	<b>Required field.</b> Enter the total corrected quarterly State withholding <u>only</u> for employees whose withholding is being adjusted as reported in S record positions 203-214. <b>Numerics only. Right justify, fill with zeros.</b> 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 (-). <b>System edit is in place.</b>
189– 212	<i>Not used by State of Maine.</i>	24	--	Any information entered in these positions will be ignored.
213 - 226	Quarterly Maine Income Tax Withheld by Employer <b>Line 1, Form 941ME</b>	14	N	Enter the correct (amended) <u>total</u> withholding for <u>all</u> employees for the quarter being amended. <b>Money field*. System edit is in place.</b>

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227 - 275	<i>Not used by State of Maine.</i>	49	--	Any information entered in these positions will be ignored.
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\*Money field - see Page 5.

<b>Reconciliation Record for Amended Withholding Returns</b>				
<b>For employers filing an amended return with tax due and have remitted payment. <u>If no additional withholding payments were made for the quarter being amended, an R record is not required.</u></b>				
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter “ <b>R</b> ”
2 – 9	Quarter being amended <b>Schedule 1</b>	8	N	Enter the quarter end date for the period being amended. For example: 0331yyyy – mmddyyyy. <b>Numerics only.</b>
10 - 18	<i>Not used by State of Maine.</i>	9	--	Any information entered in these positions will be ignored.
19 - 27	Amount Deposited <b>Schedule 1</b>	9	N	The amount of the amended withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. <b>Money field*.</b>
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.

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<b>Final Record for Amended Withholding Returns</b>				
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
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. <b>Numerics only. Must agree with the total count of all S records.</b> <b>System edit is in place.</b>
12 – 21	Total Number of E Records in File	10	N	The total number of "E" records included in the entire file. <b>Numerics only. Must also match the total number of employers entered on the Upload page. System edit is in place.</b>
22 – 25	Taxing Entity Code	4	A/N	'WHAM'
26 – 40	<i>Not used by State of Maine.</i>	15	--	Any information entered in these positions will be ignored.
41 – 55	Corrected Quarterly State Withholding Total	15	N	Corrected Quarterly Withholding reported. Include all income tax withholding reported in the file. This field must equal total of T Record(s) Locations 175-188 <b>Money field*.</b> <b>System edit is in place.</b>
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.

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## 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
<b>Maine</b>	<b>ME</b>	<b>23</b>	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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## Alpha Abbreviation

### Canadian Provinces

Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland & Labrador	NL
Nova Scotia	NS
NW Territories	NT
Nunavut	NU
Ontario	ON
Prince Edward Is	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

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### Appendix B - 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](http://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

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CR (carriage return)	0D	13
FL (NL line feed)	0A	10

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## Appendix C - Glossary

<b>ACH Credit</b>	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.
<b>ACH Debit -</b>	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. <b>ACH DEBIT PAYMENTS ARE NOT SUPPORTED BY MEETRS</b>
<b>ASCII (American Standard Code for Information Interchange)</b>	The acceptable character set (See Appendix B) used for electronic processing of data.
<b>Byte</b>	A computer unit of measure; one byte contains eight bits and can store one character.
<b>Character</b>	A letter, number or punctuation symbol.
<b>Character Set</b>	A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII.
<b>Decimal Value</b>	A character's equivalent in a numbering system using base 10.
<b>Distributions</b>	Interest, dividends, pensions and all other payments that are subject to Maine withholding.
<b>Employee Leasing Company (PEO)</b>	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.
<b>Federal Employer Identification Number (EIN)</b>	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with '69'.
<b>Hexadecimal</b>	A numbering system using base 16 rather than base 10.
<b>Logical Record</b>	For the purpose of these specifications, 275 or 276 bytes.
<b>MEETRS</b>	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.
<b>Octal</b>	A numbering system using base 8 rather than base 10.
<b>PEO (Professional Employee Organization)</b>	See "Employee Leasing Company."
<b>Recording Code</b>	Same as CHARACTER SET.
<b>Semi-weekly Payments of Withheld Income Taxes</b>	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

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	<p>the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday.</p> <p>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.</p>
<b>Transmitter</b>	Person, organization, or reporting agent submitting an electronic file.
<b>Withholding</b>	The amount of Maine income tax withheld from wages and other payments subject to Maine income tax.
<b>Withholding Account ID Number</b>	A withholding account number assigned by the State of Maine to an employer or other entity that is registered to withhold Maine income tax.
<b>Withholding Agent</b>	The business entity that is required to withhold Maine income tax regardless of the method of payment utilized.

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## **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 records 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.
8. For original returns; 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. For amended returns; the corrected quarterly Maine income tax withheld reported in field location 175-188 on the T record must agree with the accumulated amount by summing the corrected quarterly income tax withheld reported in field location 203-214 on each S 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 original return will be accepted electronically for each employer, regardless of who transmitted the return.

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13. The Maine income tax withholding due in location T 123 - 136 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 123-136 must equal the total amount due for the quarter in location T 175-188.
15. The final return indicator in the E record must match the final return indicator in the T record.
16. The withholding file may contain only original or amended returns.
17. The corrected quarterly state withholding reported in filed locations 41-55 of the F record must agree with the accumulated total of filed locations 175-188 on each T record.
18. B record required when taxing entity code equals 'WHAM'.
19. Tax year must match in T, B, E records.
20. Amended returns can only be filed for an account that previously filed an original return for the period via MEETRS during the current calendar year.
21. Amended returns may only be filed for a period within the current year.

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