

**2025 Maine Tax Portal (MTP) File Formatting Specifications for
Electronic Transmittal of Amended Quarterly Income Tax
Withholding**



State of Maine

Maine Revenue Services

Augusta, Maine

Effective January 1, 2025

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Introduction

This publication contains the specifications and instructions for electronically filing amended 941ME Employer's Return of Maine Income Tax Withholding. These file specifications must be followed unless deviations have been specifically granted in writing by MRS.

Important Changes

Record Changes:

- E record: Total Number of employees/payees extended from 4 to 7 characters.
- New location 225-231
- E record: changed location 232-257, not used by State of Maine.
- S record: SSN's may now lead with 9.
- F record: Total Number of E records reduced from 10 to 7 characters. New location 12-18.
- F record: Taxing Entity location changed to 19-22
- F record: changed location 23-40, not used by State of Maine.

Filing Requirements

- All filings must conform to the specifications or they will not pass validation.
- E record, location 190 'No workers/No withholding' – if no employee records (S record), no T record is required. This is added as an option and is not a mandatory change.
- S Record is required for all employees.
- T Record, location 175-188 now validating to S Record, location 191-202.
- F Record, location 41-55 now validating to T Record, location 213-226.
- Maine withholding accounts opened after December 1, 2022 will receive an eight-digit Account ID. Example: 1234-5678. This is an alpha-numeric (A/N) field.
- Income Tax Withholding eight-digit Account IDs should be left justified and blank filled.

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 20.

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

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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 MTP format. The file will begin with the A –Transmitter record and end with the F – Final record.
941ME	See the MTP Withholding file specifications.

Acceptable Format

- All files submitted through MTP must conform to these specifications.

Submitting Amended 941ME Files

- Submissions that have missing or incorrect data will not be accepted.
- Amended returns are accepted for returns which were originally filed via MTP.
- 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.

Amended Return Rules and Requirements. (Refer to Maine Revenue Services’ Rule 803 and 36 M.R.S §5250-5255-C)

- Do not correct over-withheld Maine income tax from an employee or payee if Forms W-2/1099 have been issued to employee or payee*. Instead, the employee/payee should claim the withholding when filing their 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 January 31 of the following year that requests a refund, you must certify that the overpayment does not include amounts actually withheld from employees or payees.
- To file an amended return to report a Social Security Number (SSN) correction, complete the A

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(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 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. Remittal.

The following payment methods are allowed:

- ACH Credit method (Electronic Funds Transfer).
 - Do not mail a payment voucher or make payment by check if paying by EFT.
- Maine Tax Portal (ACH Debit):
 - Once registered, select ‘Make a Payment’ under your Income Tax Withholding account.
 - Access the Maine Tax Portal here: revenue.maine.gov
- Check
 - To pay by check, print out a payment voucher from the MTP system and enclose the completed payment voucher with your check.
 - Do not mail a payment voucher or make payment by check if you have already paid by EFT or MTP.
- Payroll processing companies must remit payments electronically for all clients.
- 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 return.

Electronic Submission Processing Schedule and Employer Retention

- Transmitters can file amended returns and remit Income Tax Withholding via the Maine Tax Portal (MTP). Users will find the MTP to be an easier, faster, and more convenient method of filing and paying. Access the Maine Tax Portal here: revenue.maine.gov
- 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 validation errors will be displayed. The files may be resubmitted after corrections have been made.
- 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.

Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the MTP 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.

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.

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- MRS will not accept SSNs that only show the last four digits (xxx-xxx-1234).
- 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 withholding 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)
- Telephone Numbers
 - Omit hyphens and parenthesis (example 2075551212)

Record Descriptions

- Only the 275 or 276 Character format is acceptable. **If files do not match the MTP specifications, they will not pass validation.**

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

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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.

Maine MTP Records – 275 CHARACTER (276 CHARACTER)

This format consists of seven (7) different records as shown.

Transmitter Record	A	Identifies the organization submitting the file. Must be the first data record.
Authorization Record	B	For Maine Revenue Services purposes, the B record for amended returns is to provide an explanation of adjustments submitted.
Employer Record	E	Identifies an employer or withholding agent whose employee or payee income tax withholding information is being reported. Generate a New E record each time it is necessary to change the information in any field on this record.
Employee Record	S	Used to report income tax amended withholding data for an employee or distributions to an individual. S Record required for <u>all employees/payees</u>, not just those being amended. A S record should follow its related E record, or it could follow an associated S record which in turn follows a related E record. Do not generate an S record if a waiver to provide Schedule 2 has been granted.
Total Record	T	The T record contains the total for all S records reported since the last E record. A T record must be generated for each E record (i.e., for each Employer’s data reported in a file there must be a total record).

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Reconciliation Record	R	The R record is used to record each semiweekly withholding tax deposit made to the State of Maine during the quarter. If no money is sent to the State during the quarter, 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 semiweekly deposit representing each date wages were paid.
Final Record	F	This record indicates the end of the file and MUST be the last data record on each transmittal. The F record must appear only once on each file.

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Specifications for Amended Withholding Returns

RECORD SPECIFICATIONS 275 Character (MTP) (276)

Record Size:		275 Character (MTP) (276)		
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	Tax Year	4	N	Enter the four-digit year for which this report applies.
6 – 14	Transmitter’s Federal Employer ID #	9	N	Enter the Transmitter’s Federal Employer Identification Number (FEIN). Omit hyphens.
15 – 18	Taxing Entity	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 two-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). Alphanumeric.
159 – 163	Transmitter ZIP Code Extension	5	A/N	Enter the four-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 contacted. Omit hyphens and parenthesis.
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
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	Record Identifier	1	A/N	Enter B
2 – 5	Tax Year	4	N	Enter the four-digit year for which this report applies.
6 – 14	Employer/Withholding Agent’s Federal Employer ID Number	9	N	Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Omit hyphens.
15 - 18	Taxing Entity	4	A/N	WHAM
19-264	Explanation of adjustments	246	A/N	Enter explanation of adjustments being reported on amended return
265-275	Maine Withholding account ID	11	N	Maine Revenue Service Withholding Account ID Number of the employer or payer named in positions 24–73 of this “E” record. Left justify, blank fill.

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 four-digit year for which this report applies.
6 – 14	Employer/Withholding Agent’s Federal Employer ID Number	9	N	Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Omit hyphens.
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 exactly 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.
139 – 140	Employer State	2	A/N	Enter the standard two-character alpha FIPS postal abbreviation of the employer’s address. See Appendix A.

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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 four-digit extension of US zip, 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). Alphanumeric.
159 – 166	<i>Not used by State of Maine.</i>	8	--	Any information entered in these positions will be ignored.
167 – 170	Taxing Entity	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>	15	--	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. “03” = First quarter “06” = Second quarter “09” = Third quarter “12” = Fourth Quarter
190	Schedule 2 waiver	1	N	“1” = Indicates that the E record will be followed by S, employee records. “0” = Indicates that a Schedule 2 waiver has been granted and the E record will not 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	Payroll Processor EIN	9	N	Enter EIN of Payroll Processor. If self-prepared, enter zeros.
218 -224	Processor License Number	7	A/N	Enter Maine Payroll Processor License Number. All Payroll Processors must be licensed with the Bureau of Consumer Credit Protection at (207) 624-8527.
225 – 231	Total Number of employees/payees.	7	N	Enter total Number of S records reported for this employer.
232 – 257	<i>Not used by State of Maine.</i>	26	--	Any information entered in these positions will be ignored
258 – 268	Withholding Account ID Number	11	A/N	Maine Revenue Services Withholding Account ID for this employer. Left justify, blank fill.
269 – 275	<i>Not used by State of Maine.</i>	7	--	Any information entered in these positions will be ignored.

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Employee (S) Record for Amended Withholding Returns				
Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter S
2 – 10	Social Security Number	9	N	Employee/payee social security number. If not known, enter zeros. Omit hyphens.
11 – 30	Employee/Individual Last Name	20	A/N	Enter employee/payee 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/payee 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/payee middle initial
44 – 45	State	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. “032024” for Jan-March of 2023.
52 - 142	<i>Not used by State of Maine.</i>	91	--	Any information entered in these positions will be ignored.
143 – 146	Taxing Entity	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. Money field*.
203– 214	Correct Quarterly Maine Income Tax Withheld	12	N	Enter the correct amount of the individual’s Maine Income Tax withheld in the quarter. Enter the correct amount for <u>all</u> payees.
215 – 225	Withholding Account ID Number	11	A/N	Maine Revenue Services Withholding Account ID for this employer. Left justify, blank fill.
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	Enter the total number of “S” records since the last “E” record.
9 - 12	Taxing Entity	4	A/N	WHAM
13 – 111	<i>Not used by State of Maine.</i>	99	--	Any information entered in these positions will be ignored.
112 – 122	Payments. Line 2a Form 941ME	11	N	Enter the total of all payments made for the quarter being amended less any refunds received
123 – 136	Income Tax Withholding Due/Overpayment to be refunded.	14	N	Tax withheld minus Voucher Payments. Right justify, fill with zeros. 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 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	Original State Withholding Total.	14	N	Required field. Enter the total quarterly State withholding as reported in S record positions 191-202. Right justify, fill with zeros. Enter all zeros if this amount is not applicable.
189– 212	<i>Not used by State of Maine.</i>	24	--	Any information entered in these positions will be ignored.
213 - 226	Amended State Withholding Total.	14	N	Enter the correct (amended) <u>total</u> withholding for <u>all</u> employees for the quarter being amended. Money field*.
227 - 275	<i>Not used by State of Maine.</i>	49	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

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Reconciliation Record for Amended Withholding Returns

For employers filing an amended return with tax due and have remitted payment. If no additional withholding payments were made for the quarter being amended, an R record is not required.

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter R
2 – 9	Quarter being amended	8	N	Enter the quarter end date for the period being amended. For example: 03312024 – mmddyyyy.
10 - 18	<i>Not used by State of Maine.</i>	9	--	Any information entered in these positions will be ignored.
19 - 27	Amount Deposited	9	N	The amount of the amended withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. Money field* .
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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Final Record for Amended Withholding Returns				
Location	Field	Length	Type	Description
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. Must agree with the total count of all S records.
12 – 18	Total Number of E Records in File	7	N	The total number of “E” records included in the entire file.
19 – 22	Taxing Entity	4	A/N	WHAM
23 – 40	<i>Not used by State of Maine.</i>	18	--	Any information entered in these positions will be ignored.
41 – 55	Amended Quarterly State Withholding Total	15	N	Amended Quarterly Withholding reported. Include all income tax withholding reported in the file. This field must equal total of T Record(s) Locations 213-226 Money field* .
56 – 275	<i>Not used by State of Maine.</i>	220	--	Any information entered in these positions will be ignored.

Technical and Administrative Contact Information

withholding.tax@maine.gov

***NEW (207) 624-7661**

Monday – Friday 9:00 AM to 12:00 PM

*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	State	Abbreviation	Numeric
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
Maine	ME	23	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. 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 C - Glossary

ACH Credit	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.
ACH Debit -	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.
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, number and punctuation symbols; example: ASCII.
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.
Hexadecimal	A numbering system using base 16 rather than base 10.
Logical Record	For the purpose of these specifications, 275 or 276 bytes.
Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employee Organization)	See "Employee Leasing Company."
Recording	Same as CHARACTER SET.

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Semiweekly Payments of Withheld Income Taxes	A withholder must remit payments on a semiweekly 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 the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday. 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.
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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