2026 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, 2026

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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:

No Record Changes

SUBMITTING AMENDED 941-ME 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 (Transmitter), B (Explanation of Adjustments), E (Employer), S (Employee), T (Total), and F (Final) records.

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- 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.

Remittance

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.
- If the transmitter is a payroll processor, all payments must be made 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

- The upload process will have technical edits, and files containing 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. **Do not submit the file on paper.** The files may be resubmitted after corrections have been made.

- Failure to file properly could result in 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 Payroll Service Provider

- Employers that utilize Payroll Service Providers are responsible for the accuracy and timeliness of their own reports. If a Payroll Service Provider fails to meet the electronic filing requirements, the employer reported by the agent will be liable for any late-filing penalties and/or interest.

FILING REQUIREMENTS

- S Record is required **for all employees.**

- 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.

- All filings must conform to the specifications, or they will not pass validation.

- Payroll processors are required to file **all** returns electronically. If a file is rejected, make corrections and resubmit via the Maine Tax Portal. **Do not file returns on paper.** See MRS Rule 104 or call the Withholding Unit for more information.

- All Payroll Processors must be licensed with the Maine Bureau of Consumer Credit Protection. For more information call (207) 624-8527 or visit http://www.credit.maine.gov/.

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 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.

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ELECTRONIC FILING REQUIREMENTS

Basic Requirements

- Data should be uploaded electronically using the MTP specification format. **If files do not match the MTP specifications, they will not pass validation.**

- 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. **If files do not match the MTP specifications, they will not pass validation.**

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 two characters are 13 and 10, respectively.

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- 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

General

- 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 payee 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's 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)

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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 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.

Record Name	Record Code	Description
Transmitter Record	A	Identifies the organization submitting the file. It **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 Code E record each time it is necessary to change the information in any field on this record.

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Record Name	Record Code	Description
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 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 containing Code S records.
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 for an R record. However, if money was deposited with the State of Maine, there needs to be one R record for each semi-weekly 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 transmission. The F Record must appear only once on each file.

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TRANSMITTER (A) RECORD SPECIFICATIONS FOR AMENDED WITHHOLDING RETURNS

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	*Not used by State of Maine.*	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	*Not used by State of Maine.*	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.

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Location	Field	Length	Type	Description
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	*Not used by State of Maine.*	68	_ _	Any information entered in these positions will be ignored.

AUTHORIZATION (B) RECORD SPECIFICATIONS 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**

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Location	Field	Length	Type	Description
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 SPECIFICATIONS 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 FEIN	9	N	Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Omit hyphens.
15 - 23	*Not used by State of Maine*	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.

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Location	Field	Length	Type	Description
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.
141 – 148	*Not used by State of Maine.*	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	*Not used by State of Maine.*	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	*Not used by State of Maine.*	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)

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Location	Field	Length	Type	Description
190	Schedule 2 waiver	1	N	• 0 = Indicates that the E record **will not** be followed by S, employee records. If no S record exists, a T record is not required (optional). T-record required if Schedule 2 waiver granted. • 1 = Indicates that the E record **will** be followed by S, employee records.
191 – 208	*Not used by State of Maine.*	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	*Not used by State of Maine.*	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	*Not used by State of Maine.*	7	_ _	Any information entered in these positions will be ignored.

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EMPLOYEE (S) RECORD SPECIFICATIONS 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 match 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 match 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	*Not used by State of Maine.*	91	--	Any information entered in these positions will be ignored.
143 – 146	Taxing Entity	4	A/N	**WHAM**
147 – 190	*Not used by State of Maine.*	44	_ _	Any information entered in these positions will be ignored.

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Location	Field	Length	Type	Description
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	*Not used by State of Maine.*	50	_ _	Any information entered in these positions will be ignored.

*Money field – see Page 7.

TOTAL (T) RECORD SPECIFICATIONS 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	*Not used by State of Maine.*	99	_ _	Any information entered in these positions will be ignored.

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Location	Field	Length	Type	Description
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	*Not used by State of Maine*	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	*Not used by State of Maine.*	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	*Not used by State of Maine.*	49	_ _	Any information entered in these positions will be ignored.

*Money field - see Page 7.

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RECONCILLIATION (R) RECORD SPECIFICATIONS FOR AMENDED WITHHOLDING RETURNS

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>.

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	*Not used by State of Maine.*	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	*Not used by State of Maine.*	248	_ _	Any information entered in these positions will be ignored.

*Money field - see Page 7.

If multiple payment or distribution dates are included in this payment, use the earliest **pay date (i.e. Wednesday date, if payments were made Wednesday, Thursday, and Friday). Do not use the date the payment was remitted to Maine Revenue Services.

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FINAL (F) RECORD SPECIFICATIONS 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	*Not used by State of Maine.*	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	*Not used by State of Maine.*	220	_ _	Any information entered in these positions will be ignored.

*Money field - see Page 7.

TECHNICAL AND ADMINISTRATIVE CONTACT INFORMATION

withholding.tax@maine.gov
 (207) 624-7661
Monday – Friday 9:00 AM to 12:00 PM, holidays excepted

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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

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State	Abbreviation	Numeric Code	State	Abbreviation	Numeric Code
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			

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

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Char	Hex	Dec		Char	Hex	Dec
+O				U	85	55
A	65	41		V	86	56
B	66	42		W	87	57
C	67	43		X	88	58
D	68	44		Y	89	59
E	69	45		Z	90	5A
F	70	46		0	48	30
G	71	47		1	49	31
H	72	48		2	50	32
I	73	49		3	51	33
J	74	4A		4	52	34
K	75	4B		5	53	35
L	76	4C		6	54	36
M	77	4D		7	55	37
N	78	4E		8	56	38
O	79	4F		9	57	39
P	80	50		Blank	32	20
Q	81	51		- (Hyphen)	39	27
R	82	52		' (Apostrophe)	45	2D
S	83	53		CR (carriage return)	0D	13
T	84	54		FL (NL line feed)	0A	10

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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.

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Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employee Organization)	See "Employee Leasing Company."
Recording	Same as CHARACTER SET.
Semiweekly Payments of Withheld Income Taxes	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 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 non-wages 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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Record Type	Validation Error	Description
General	Line X: The first record in the file must be an A Record.	The first line of the file must be the A (Transmitter) Record.
General	Line X: The file must contain only one A Record.	The file must contain only one A (Transmitter) Record.
General	Line X: The file must contain at least one E Record.	The file must contain at least one E (Employer) Record.
General	Line X: The file must contain only one F Record.	The file must contain only one F (Final) Record.
General	Line X: The File must end with an F Record.	The last line of the file must be the F (Final) Record.
General	Line X: The Tax Year must be numeric.	In position 2-5 of the A Record, B Record, and E Record, the tax year must be numeric.
General	Line X: The Transmitter Tax Year must match the Employer Tax Year.	The tax year in position 2-5 of the A Record must match the tax year in position 2-5 of the B Record and E Record.
General	Line X: Entity Code is a required field. Line X: Taxing Entity Code is invalid.	The taxing entity code **WHAM** must be included in the following Records and positions: • A Record: Position 15-18 • B Record: Position 15-18 • E Record: Position 167-170 • S Record: Position 143-146 • T Record: Position 9-12 • F Record: Position 19-22
General	Line X: Total Quarterly Income Tax Withholding must be numeric.	The amount of withholding reported must use numerical characters only. It cannot contain decimals (.), negative (-), etc.

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Record Type	Validation Error	Description
A	Line X: The Transmitter's Federal Employer ID Number must match the transmitter account's Federal EIN.	The transmitter EIN reported in the A Record position 6-14 must match the EIN number of the Maine Tax Portal account that is being used to upload the file.
A	Line X: Transmitter Name is missing.	The Transmitter name must be included in position 24-73.
A	Line X: Transmitter Street address is missing.	The street address of the organization submitting the file must be included in position 74-113.
A	Line X: Transmitter City is missing.	The city of the organization submitting the file must be included in position 114-138.
A	Line X: Transmitter Zip Code is missing.	The zip code of the organization submitting the file must be included in position 154-158.
A	Line X: Transmitter Contact Name is missing.	The name of the individual from the transmitter organization, who is responsible for the accuracy and completeness of the report, must be included in position 164-193.
B	Line X: B Records must follow an R Record, A Record, or T Record.	The B Record must follow either an A Record, or T Record.
B	Line X: Taxing Entity Code does not equal WHAM.	The taxing entity code must be WHAM in position 15-18 of the B Record.
B	Line X: Explanation of Adjustments is missing.	In positions 19-264 of the B Record, an explanation of adjustments must be included.
B	Line X: Withholding Account ID is not registered with MRS for the filing quarter.	The withholding account ID listed in positions 265-275 is not registered with MRS for the quarter that the amended return is intended for.
E	Line X: E Records must follow a B Record.	After each B Record there must be a corresponding E Record.

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Record Type	Validation Error	Description
E	Line X: Tax Year must be consistent across employers.	The tax year listed in the E Record position 2-5 must be the same for each E Record in the file.
E	Line X: Employer EIN is missing.	The Employer's FEIN must be included in position 6-14.
E	Line X: Employer EIN must be numeric.	The Employer's FEIN in position 6-14 must contain numeric characters only.
E	Line X: Employer Name is missing.	The Employer name must be included in position 24-73.
E	Line X: Employer Street Address is missing.	The Employer's street address must be included in position 74-113.
E	Line X: Employer City is missing.	The Employer's city must be included in position 114-138.
E	Line X: Employer Zip Code is missing.	The Employer's zip code must be included in position 154-158.
E	Line X: State Identifier Code must be 23.	The state identifier code in position 171-172 must be 23.
E	Line X: Schedule 2 Waiver must be either 0 or 1.	In position 173 enter a 1 if a Schedule 2 waiver has been granted or 0 if there is no waiver.
E	Line X: The number of employees does not match the number of employees listed for the employer. Line X: Total Number of Employees is invalid.	The number of S Records immediately following the corresponding E record must match the amount listed in positions 225-231.

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Record Type	Validation Error	Description
E	Line X: Period Covered contains invalid data.	In position 188-189 must equal the last month of the calendar quarter the report applies: • 03 (First Quarter) • 06 (Second Quarter) • 09 (Third Quarter) • 12 (Fourth Quarter)
E	Line X: Period Covered must be consistent across employers.	The period covered in position 188-189 must be the same in all E Records in the file.
E	Line X: No Workers/No Withholding Code must be either 0 or 1.	In position 190 enter 0 to indicate the record will **not** be followed by S (employee) Records due to no employees/ no withholding to report. Enter a 1 to indicate that the E Record **will** be followed by S Records.
E	Line X: Withholding Account ID Employer has not previously filed an original Maine withholding return for this period.	An original withholding return for this E Record must be filed before an amended return can be filed.
E	Line X: Duplicate Withholding Account ID has been found, remove duplicate to process file. Account is only allowed to file once per quarter.	The Withholding Account ID reported in position 258-268 is reported in multiple E Records in the file. The Withholding Account ID can only be used once per file.
E	Line X: The Record must contain a T Record.	Each E Record containing S records must also have a corresponding T Record.
S	Line X: S Records must follow an E Record or S Record.	S Records must follow an E Record or another S Record.

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Record Type	Validation Error	Description
S	Line X: Employee not associated to Employer. No employer or employer has incorrect number of employees.	The employer listed in position 215-225 does not match an E Record in the file. **OR** The number of employees/payees in the E Record position 225-231 does not match the number of S records following this E Record.
S	Line X: Social Security Number is required.	The employee/payee SSN is missing from position 2-10. If the SSN is unknown, enter zeros.
S	Line X: Employee Period Covered must match Employer Period Covered.	The period listed in position 46-51 must match the period listed in the E Record position 188-189. • 03 (First Quarter) • 06 (Second Quarter) • 09 (Third Quarter) • 12 (Fourth Quarter)
T	Line X: Number of Employees' is invalid. Line X: Total number of Employee S Records' processed must match Total Number of S Records.	The amount in position 2-8 must equal the amount of S records for this corresponding T Record.
T	Line X: Income Tax Withholding Due must equal the difference between Corrected Quarterly State Withholding Total and Voucher Payments.	The amount listed in position 123-136 must equal the difference between the corrected quarterly state withholding total and the total amount from voucher payments.

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Record Type	Validation Error	Description
F	Line X: Total Number of S Records in the File must equal the count of S Records. Line X: Total Employee Record's is invalid.	The amount reported in position 2-8 must equal the amount of all S Records in the file.
F	Line X: Total Employer Record's is invalid. Line X: Total Number of E Records in the File must equal the count of E Records	The amount reported in position 9-18 must equal the amount of all E Records in the file.

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