2026 Maine Tax Portal (MTP) File Formatting Specifications for Electronic Transmission of Quarterly Income Tax Withholding

State of Maine

Maine Revenue Services

Augusta, Maine

Effective January 1, 2026

REVISED September 4, 2025

CONTENTS

INTRODUCTION

This publication contains the specifications and instructions for electronically filing original 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

DUE DATE

The electronic transmission is due by the end of the month following completion of the calendar quarter. For example, reports for the quarter ending March 31, 2026, must be submitted no later than April 30, 2026.

SUBMITTING 941ME FILES

- Transmit the entire return. Submissions that have missing or incorrect data will be rejected.

- Original 941ME returns are accepted.

- Amended returns are accepted using the Specifications for Amended Quarterly Income Tax Withholding.

- A file may only contain original or amended returns. Files containing both original and amended returns will be rejected.

- More than one file can be submitted by the same transmitter per quarter if necessary.

- Only one file may be uploaded at a time.

Amended Returns

- Refer to the specifications for 2026 MTP Amended Quarterly Specifications.

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.

- 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. <u>Do not submit the file on paper.</u> The files may be resubmitted after corrections have been made.

- Failure to file properly could result in penalties and/or interest to be assessed.

- 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.

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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:
941ME	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.
Amended 941ME	See the Amended Withholding file specifications.

Acceptable Format

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

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.

- Each file should contain data for only Maine Income Tax Withholding. Files containing withholding data for Unemployment will be rejected.

- Only returns with valid Maine Withholding Account IDs may be submitted electronically. Files containing employers with "applied for" status, and files with only EINs in place of Account IDs 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

- 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.

- 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 alpha-numeric fields (A/N) must be left justified and space filled.

- Not applicable alpha and alpha-numeric fields are to be space filled.

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- Numeric fields (N) must be right justified and zero filled.

- Not applicable numeric fields are to be zero filled.

Money Fields

- 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.

- 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 match the spelling of the name on the individual's Social Security Card.

- Punctuation may be used when appropriate.

Other Formats

- Income Tax Withholding eight-digit Account IDs should be left justified and blank filled.

- Zip Codes must conform to US Postal Service rules.

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- 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 MTP 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 of 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	**Not required.**

Record Name	Record Code	Description
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.
Employee Record	S	Used to report income tax withholding data for an employee or distributions to an individual (Individual's Record). 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	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 ORIGINAL WITHHOLDING RETURNS

Location	Field Name	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 Code	4	A/N	**WITH**
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.
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.

Location	Field Name	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 called. **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.

EMPLOYER (E) RECORD SPECIFICATIONS FOR ORIGINAL 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 the FEIN for the employer or withholding agent whose employee(s) or payee(s) withholding is being reported.**
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 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). **Alphanumeric.**
159 – 166	*Not used by State of Maine.*	8	_ _	Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	A/N	Enter **WITH**
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	Schedule 2 waiver Line A Form941ME	1	N	Enter 1 if a waiver has been granted, otherwise enter 0. Must match T record position 13 and E record position 190 must be 0. T-record required if Schedule 2 waiver granted.
174 – 187	*Not used by State of Maine*	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. • 03 (First Quarter) • 06 (Second Quarter) • 09 (Third Quarter) • 12 (Fourth Quarter)

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Location	Field	Length	Type	Description
190	No Workers / No Withholding /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	A/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 Maine Bureau of Consumer Credit Protection.
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**	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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Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter **S**
2 – 10	Social Security Number	9	N	Enter employee's/individual's Social Security Number. If not known, enter zeros. **Omit hyphens.**
11 – 30	Employee/ Individual Last Name	20	A/N	Enter employee/individual 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/individual first name. The spelling should match 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 match 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., "032026" for Jan-March of 2026.
52 - 142	*Not used by State of Maine.*	91	_ _	Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	A/N	Enter **WITH**
147 – 190	*Not used by State of Maine.*	44	_ _	Any information entered in these positions will be ignored.
191 – 204	Quarterly Maine Income Tax Withheld	14	N	Enter the amount of the individual's Maine Income Tax withheld in quarter. **Money field*. The sum of amounts entered in this location for all related S records must equal T Record location 213-226.**
205 – 214	*Not used by State of Maine.*	10	_ _	Any information entered in these positions will be ignored.

Location	Field	Length	Type	Description
215 – 225	**Withholding Account ID**	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 ORIGINAL 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 Code	4	A/N	**WITH**
13	Schedule 2 waiver Line A Form 941ME	1	N	Enter 1 if a waiver has been granted, otherwise enter 0. Must match E record position 173 and E record position 190 must be 0.
14 – 111	*Not used by State of Maine.*	98	_ _	Any information entered in these positions will be ignored.
112 – 122	Voucher Payments. **Line 2a, Form 941ME**	11	N	Total Income Tax Withholding Payments made. Semiweekly deposits. **Money field*. Total entered here must equal the sum of all R Records Locations 19-27.**

Location	Field	Length	Type	Description
123 – 136	Income Tax Withholding Due. **Line 3a** Overpayment to be refunded. **Line 3b** **Form 941ME**	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 in this field 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	Income Tax Withholding Due. **Line 3a** Overpayment to be refunded. **Line 3b** **Form 941ME**	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 in this field using minus sign (-). Example: negative $89.30 is: -0000008930 T Record Location 213-226 minus 112-122 must equal the total entered here.
189– 212	*Not used by State of Maine.*	24	_ _	Any information entered in these positions will be ignored.
213 - 226	Quarterly Maine Income Tax Withheld **Line 1, Form 941ME**	14	N	Enter the sum of Location 191-204 of all S Records since the last E Record (i.e. for this employer) or **Enter total of quarterly withholding.** **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.

TOTAL OF R RECORDS MUST EQUAL T RECORD, LOCATION 112-122
For employers required to remit semiweekly Payments of Withheld Income Taxes. (See Glossary)
Complete one R record for **each** semi-weekly payment submitted during the quarter. Payments may have been made using voucher Form 900ME or electronically. **If no withholding payments were made during the quarter, an R record is not required.**

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter **R**
2 – 9	Date Wages Paid **Schedule 1**	8	N	If semi-weekly payments were deposited with Maine Revenue Services during the quarter, there needs to be one R record for **each** deposit representing each date wages were paid. Enter date wages or distribution paid to employees or payees – mmddyyyy.
10 - 18	*Not used by State of Maine.*	9	_ _	Any information entered in these positions will be ignored.
19 - 27	Amount Deposited **Schedule 1**	9	N	The amount of the withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. **Money field*. The sum of amounts entered into this location or all R Records must equal the T Record Location 112-122.**
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.

FINAL (F) RECORD SPECIFICATIONS FOR ORIGINAL WITHHOLDING RETURNS

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter F
2 – 8	Total Number of S Records in File	7	N	Must match the total number of "S" records.
9 – 18	Total Number of E Records in File	10	N	Must match the total number of "E" records.
19 – 22	Taxing Entity Code	4	A/N	**WITH**
23 – 40	*Not used by State of Maine.*	18	_ _	Any information entered in these positions will be ignored.
41 – 55	Quarterly State Withholding Total	15	N	Quarterly Withholding reported. Include all income tax withholding reported in the file. This field must equal total of all T Record Locations 213 - 226 in the file. **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 12:00PM, holidays excepted

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
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

State	Abbreviation	Numeric Code	State	Abbreviation	Numeric Code
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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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, only the most used ones. See www.lookuptables.com.

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 (FEIN)	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.

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PEO (Professional Employee Organization)	See "Employee Leasing Company."
Recording Code	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	A Withholding Account ID 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 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 E Record.
General	Line X: Entity Code is a required field.	The taxing entity code **WITH** must be included in the following Records and positions: • A 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: Taxing Entity Code is invalid.	The Taxing Entity Code must be **WITH**
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.
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.

Record Type	Validation Error	Description
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.
E	Line X: E Records must be preceded by an A Record, T Record, or R Record.	An E record must immediately follow the A Record. If there are multiple E records in the file, each E record would follow the preceding employer's T or R Record.
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.
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.

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Record Type	Validation Error	Description
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: 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: 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.

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.
R	Line X: Date Wages Paid is missing.	The date wages were paid must be included in position 2-9.
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: Voucher Payments must match the sum of Amount Deposited Schedule 1 on Reconciliation Records.	The amount reported in position 112-122 must equal the total amount of voucher payments made from the corresponding R Records.
T	Line X: Income Tax Withholding Due must equal the difference between Quarterly Maine Income Tax Withheld and Voucher Payments. Line X: Total Amount Due must be equal to Income Tax Withholding Due.	The amount in position 123-136 must equal the difference between the income tax withheld and the amount of payments made.
T	Line X: Quarterly Maine Income Tax Withheld must match the sum of all S Records since the last E Record.	The amount in position 213-226 must equal the total amount of income tax withheld reported in the S Records from the last E Record.

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.
F	Line X: The Quarterly State Withholding Total must equal the calculated sum of the Quarterly Taxes Withheld.	In position 41-55 the amount reported must equal the total amount of all income tax withholding reported in the file.

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