

## SECTION 9 - INSURANCE TAXES \*\*

52. Enter your National Association of Insurance Commissioners (NAIC) Company Code, if applicable. Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
53. Nonadmitted premiums tax. Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
54. Fire investigation and prevention tax payments are required on a monthly basis from all insurers who issue policies with fire components (25 M.R.S. § 2399).

**\*\* For assistance completing Section 9, call (207) 624-9753.**

## SECTION 10 - ELECTRONIC FUNDS TRANSFER

**General Information:** Taxpayers with annual combined tax liability of \$10,000 or more for the lookback period ending June of the prior calendar year are required to remit tax payments electronically. Payroll processing companies must remit electronically for all clients regardless of whether those individual clients are required to pay electronically. Maine Revenue Services encourages voluntary participation by taxpayers who do not meet the minimum threshold for mandatory participation. More information is provided in Maine Revenue Services Rule 102, Electronic Funds Transfer at <http://maine.gov/revenue/rules/homepage.html>.

Only applicants who intend to use the **ACH Credit** payment method need to complete this section. A taxpayer may pay taxes using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account.

55. Provide the applicant's legal name, business trade name, mailing address, and Employer Identification Number or social security number if ownership is a sole proprietor. Also, provide the name, telephone number, fax number and email address for a contact person who can address questions pertaining to EFT transactions. Please notify the Taxpayer Assistance if there is a change to any of this information.
56. Service bureaus, tax preparers or other third parties who remit tax payments for other companies must use the ACH Credit method. If you remit taxes for multiple other companies, only one application needs to be submitted.
57. "Tax Type" refers to the type of tax you want to pay or file electronically. "Tax Account ID Number" refers to the identification number that is required to properly identify your taxable entity. See [Tax Type/Tax Account ID Number Table](#) below. Note: If you are a service provider, please check with the EFT Unit before providing a list of clients. The list may not be necessary.

Tax Type	Tax Account ID Number
Sales	7 character seller's number
Use	7 character use tax number
Service Provider	7 character service provider number
Gasoline	7 character gasoline number
Special Fuel Supplier (SFS)	Company EIN on application followed by 00
Withholding (WH)	Company EIN on application followed by 00
Fiduciary	Company EIN on application
Insurance Premium	Company EIN on application
Fire Investigation and Prevention	Company EIN on application
Cigarette	7 character Cigarette tax number
Tobacco Products	7 character Tobacco tax number
Corporate Income	Company EIN on application
Individual Income Tax (Debit Method Only)	Social Security Number(s)

58. The application must be signed by an authorized person. It may be submitted by mail, email or fax. Our standard method for sending instructions is by email. If you would like EFT program and banking information sent to you by fax or mail, please note your request on the application. Otherwise, the information will be emailed to the email address provided. Please allow at least one week to receive program instructions. In certain cases, the Taxpayer Assistance may request additional information.

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**Form 941BN-ME Maine Income Tax Withholding Business Change Notification**

Complete this form to report a change in your withholding account, contact information, or to cancel your withholding account.

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