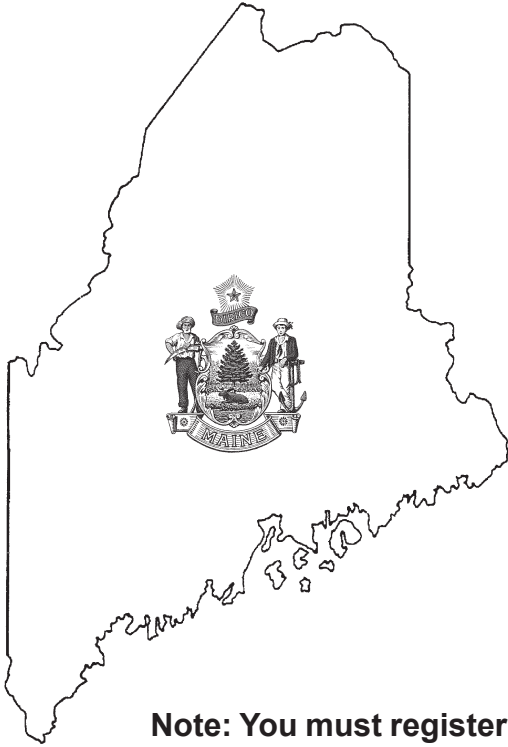


MAINE REVENUE SERVICES

Registration Application for:



- INCOME TAX WITHHOLDING
- SALES AND USE TAX
- MOTOR FUEL TAXES
- SPECIAL TAXES
- OTHER BUSINESS TAXES
- INSURANCE TAXES
- ELECTRONIC FUNDS TRANSFER

**Note: You must register directly with the Department of Labor for Unemployment Compensation Tax and Paid Family and Medical Leave.
(See instructions on page 3)**



**Register Online at: revenue.maine.gov
(See instructions on page 3)**

**Mail Completed Application to:
Taxpayer Assistance
P.O. Box 1060
Augusta, Maine 04332-1060**

**Questions:
Email: taxpayerassist@maine.gov
Phone: (207) 624-9784
Fax: (207) 287-6975**

MAINE REVENUE SERVICES

maine.gov/revenue

CONTACT INFORMATION

Maine Revenue Services (MRS) does not provide tax return preparation assistance over the telephone. General telephone assistance is available Monday through Friday between 9:00 a.m. and 12:00 p.m., except that the **Collections and Compliance Division** is available between 8:00 a.m. and 5:00 p.m., excluding holidays.

TAXPAYER ASSISTANCE

maine.gov/revenue

Maine Revenue Services, Taxpayer Assistance
P.O. Box 1060
Augusta, Maine 04332-1060

	Telephone	Email
General Taxpayer Assistance	(207) 624-9784	taxpayerassist@maine.gov
TTY (for persons who are hard of hearing).....	7-1-1	
Tax Registration, Electronic Funds Transfers		
Collections & Compliance Division	(207) 624-9595	compliance.tax@maine.gov
Income/Estate Tax Division		Email
Individual Income Tax		income.tax@maine.gov
Fiduciary and Estate Taxes		estatetax@maine.gov
Payroll Taxes		withholding.tax@maine.gov
Pass-through Entity Withholding Taxes		partner-scorp.tax@maine.gov
Corporate Income Tax, Financial Institution Franchise Tax, Insurance Taxes, and Mining Excise Tax		corporate.tax@maine.gov
Property Tax Division		prop.tax@maine.gov
Commercial Forestry Excise Tax, Property Tax in Unorganized Territory of Maine, Real Estate Transfer Tax, Telecommunications Property Tax		
Sales, Fuel, and Special Tax Division		
Sales and Use Tax, Recycling Assistance Fees, Prepaid Wireless Fees		sales.tax@maine.gov
Sales Tax Exemption Certificate Applications		salesapp.mrs@maine.gov
Motor Fuel Excise Taxes		fuel.tax@maine.gov
Cigarette/Tobacco Products Tax, Blueberry Tax, Potato Tax, Mahogany Quahog Tax, Milk Handling Fees, Health Care Provider Tax, Railroad Excise Tax, Hospital Tax, Cannabis Excise Tax		specialtaxes.mrs@maine.gov
Business Answers - Maine Business Assistance Center: See page 6.		

BUREAU OF MOTOR VEHICLES

Motor Carrier Services, Fuel Use Unit(207) 624-9000, ext. 52137 ifta.bmv@maine.gov
For information regarding Fuel Use Identification decals or the International Fuel Tax Agreement

MAINE DEPARTMENT OF LABOR

maine.gov/labor

Unemployment Compensation Tax Division	(207) 621-5120	division.uctax@maine.gov
	(844) 754-3508 (Toll Free)	
Paid Family and Medical Leave	(207) 621-5024	contributions.pfml@maine.gov

Maine Department of Labor, 54 State House Station, Augusta, Maine 04333-0054

REGISTER ONLINE NOW

If you complete your application online, you do not need to complete a paper registration application. Electronic registration is convenient, secure, and provides confirmation of completed registration.



Use the MTP to register at: revenue.maine.gov. Once you have navigated to the MTP, click on “Register a Business” and follow the instructions to complete your registration. You will be required to provide a taxpayer identification number (e.g., SSN, FEIN, or TIN), name, address, logon credentials, contact phone number, and email address. Once the required information has been provided, the MTP will guide you through the confirmation process.

If you need to register for any other taxes, complete and submit this paper registration application. For questions about this application, or completing an electronic registration application, call Taxpayer Assistance at (207) 624-9784 Monday through Friday between 9:00 a.m. and 12:00 p.m., excluding holidays.

PURPOSE OF FORM

Unless you register online, the registration form must be completed to establish a new tax account for any of the taxes listed on page 4 or for Electronic Funds Transfer (ACH Credit). Taxes not listed on page 4 do not require advance registration. Generally, you must establish a tax account if:

- You are a new employer required to withhold income taxes and you have not registered before.
- You have a business in which you make retail sales of tangible personal property or taxable services and you have not registered before.
- You have a business in which you import, export, sell, or distribute gasoline or other motor fuels and you have not registered before.
- You have a business in which you sell mahogany quahogs, potatoes, or blueberries and you have not registered before.
- You have a business in which you sell/distribute cigarette or tobacco products and you have not registered before.
- You have a business in which you cultivate adult use cannabis and you have not registered before.
- You are required, or you elect, to make payments electronically and you want to use the ACH Credit payment method. An Electronic Funds Transfer application is not required if you are paying using the Maine Tax Portal.

Do Not Use The Registration Application For The Following:

- **Sales Tax Exemption Certificates** - Persons applying for sales tax exemption certificates must complete a separate application available from the Sales, Fuel and Special Tax Division. Exemptions from paying sales tax are available to certain nonprofit organizations and for certain commercial activities. Information on exemptions is available from the Sales, Fuel, and Special Tax Division or on the MRS website at maine.gov/revenue/salesuse/salestax/salestax.html.
- **Fuel Use Identification Decal Applicants** - New applicants for Fuel Use Identification Decals must contact the Bureau of Motor Vehicles at (207) 624-9000, ext. 52137.
- **Registration for Unemployment Compensation Tax** - Applicants registering for an unemployment compensation tax account, register online at maine.gov/reemploye, or contact the Maine Department of Labor at (207) 621-5120, or send an email to: division.uctax@maine.gov.
- **Registration for Maine Paid Family and Medical Leave** - All employers with Maine employees are required to register with Maine Paid Leave at maine.gov/paidleave/. For registration assistance, contact the Maine Bureau of Paid Family and Medical Leave at (207) 621-5024 or send an email to: contributions.pfml@maine.gov.

GENERAL INSTRUCTIONS

The Application for Tax Registration is a combined application.
If completing a paper application, all applicants must complete Section 1.
Complete Sections 2 through 9 only as they apply.

- Section 1** ▶ **Taxpayer Information** (All applicants must complete Section 1.)
- Section 2** ▶ Register to file **Payroll and most Non-payroll Income Tax Withholding** returns.
- Section 3** ▶ Register to file **Sales and Use Tax** returns.
- Section 4** ▶ Register to file **Licensed Gasoline Distributor, Registered Gasoline Distributor, Gasoline Importer, Gasoline Exporter, or Retail Dealer Gasoline Shrinkage** returns.
- Section 5** ▶ Register to file **Licensed Special Fuel Supplier, Registered Special Fuel Supplier, Special Fuel User, or Special Fuel Retailer** returns.
- Section 6** ▶ Register to file the following **Special Tax** returns:
- **Cigarette Distributor Tax**
 - **Tobacco Products Distributor Tax**
 - **Blueberry Tax**
 - **Potato Tax**
 - **Mahogany Quahog Tax**
- Section 7** ▶ Register to file the following **Business Tax** returns:
- **Milk Handling Fee**
 - **Railroad Excise Tax**
 - **Hospital Tax**
 - **Cannabis Excise Tax**
 - **Health Care Provider Tax**
- Section 8** ▶ Register to file the following **Insurance Taxes and Mining Excise Tax** returns:
- **Insurance Premiums Tax**
 - **Fire Investigation and Prevention Tax**
 - **Nonadmitted Premiums Tax**
 - **Mining Excise Tax**
- Section 9** ▶ Register for **Electronic Funds Transfer (ACH Credit)**

Report Taxpayer Changes: Write or email Taxpayer Assistance (see page 2) to report changes listed below. Include the applicant's legal name, social security number (SSN) or federal employer identification number (FEIN), type of account(s), and account number(s) on all correspondence to Taxpayer Assistance.

Some examples of changes that should be reported:

- Your street address, email address, or phone number changes.
- Your business or organization no longer requires registration for one or more taxes.
- You have obtained an FEIN.
- Your business activity, product, or service has changed.
- An officer, partner, trustee, or personal representative changes.
- The ownership or structure of your business changes. (A sole proprietor that forms a corporation, for example, may need new tax registrations).

FILING TAX RETURNS

Electronic Filing Required. MRS Rule 104 ("Electronic Filing of Maine Tax Returns") generally **requires** employers and businesses to electronically file Maine tax returns.

Use the **MTP** at revenue.maine.gov to file returns electronically. Visit maine.gov/revenue/portal for a complete list of taxes available on the MTP.

Taxpayers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. For more information on electronic filing mandates, see MRS Rule 104 at maine.gov/revenue/rules.

WHAT SHOULD I DO IF I CANNOT PAY THE TAX I OWE?

If you cannot pay your entire tax liability, pay as much as you can and contact the MRS Compliance Division for payment options. See page 2 for telephone numbers or log onto the MTP at revenue.maine.gov to request a payment plan. Tax returns should be filed on or before the due date to avoid penalty charges for late filing.

INTEREST: Interest is charged monthly on taxes and interest owed to MRS until the entire amount of tax and interest due has been paid.

PENALTIES: MRS may impose several different penalties. Two common penalties are:

- **Failure to File Penalty.** Failure to file penalties are computed on any return that is filed after its due date.
- **Failure to Pay Penalty.** Failure to pay penalties are imposed on tax that remains unpaid after the due date.

Where both failure to file and failure to pay exist, both penalties will be imposed.

An explanation of interest and penalty charges is available from MRS.

NOTICE REGARDING UNPAID TRUST FUND TAXES

Trust fund taxes include sales and use taxes, gasoline tax, special fuels tax, recycling assistance fees, and income tax withholding. Under Maine law, the owner(s) and person(s) who control the finances of a business may be liable for any unpaid trust fund taxes. The purchaser of a business or the stockholders of a business are required to withhold from the purchase price the amount of trust fund taxes, interest, and penalties owed by the previous owner. A purchaser who fails to withhold these debts can be held liable for the payment of these taxes, interest, and penalties. 36 M.R.S. § 177(1).

If you are not sure that the previous owner has paid all trust fund taxes incurred by the business, you should ask the previous owner to request a tax clearance letter from the Compliance Division of MRS. A tax clearance letter can be requested on the MTP at revenue.maine.gov (scroll to the 'Additional Services' panel). **If you owe Maine taxes, or if the previous owner of your business has not paid all trust fund taxes, processing of your tax registration application may be delayed or denied.**

**BUSINESS ANSWERS
MAINE'S BUSINESS ASSISTANCE CENTER**

A Program of the Maine Department of Economic & Community Development

ANSWERS TO QUESTIONS ABOUT DOING BUSINESS IN MAINE:

The Department of Economic & Community Development (DECD) has numerous resources to serve your business needs through its informative website (maine.gov/decd) and knowledgeable staff. Whether you are considering starting a business in Maine, expanding an existing business in Maine, moving your business to Maine, or have a business-related question, contact DECD today using the contact information below.

REGISTRATION & LICENSE APPLICATIONS:

Business Answers is DECD's online **ONE-STOP BUSINESS LICENSING AND PERMITTING** center, designed to make it easier to start and conduct business in Maine. You can select your business type and, through a series of questions, access information on license and permit requirements, and on sales and employment taxes. Contact information is provided for the appropriate agencies, as well as direct links to forms and programs.

OTHER BUSINESS ANSWERS SERVICES INCLUDE:

- Information about federal and state business assistance programs, including tax incentives and financial assistance.
- Information on hiring employees, including federal and state applications.
- Assistance with employment needs and training programs.
- Connections to state and federal financing programs.

TO CONTACT BUSINESS ANSWERS:

BUSINESS ANSWERS

Department of Economic & Community Development
59 State House Station
Augusta, Maine 04333-0059

On the web: maine.gov/businessanswers

Telephone: Augusta Area: (207) 624-9812
 In Maine: (800) 872-3838
 Outside Maine: (800) 541-5872

Office Hours: From 8:00 a.m. to 5:00 p.m. Monday through Friday, excluding holidays. After hours, leave a message and your call will be returned, or email business.answers@maine.gov.



MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-6975; email taxpayerassist@maine.gov;
or mail to: Taxpayer Assistance, P.O. Box 1060, Augusta, ME 04332-1060



ALL APPLICANTS MUST COMPLETE SECTION 1. CHECK ALL TAX TYPES FOR WHICH YOU ARE APPLYING.

- Section 2 - Income Tax Withholding
Section 3 - Sales and Use Tax
Section 4 - Motor Fuel Taxes - Gasoline
Section 5 - Motor Fuel Taxes - Special Fuel
Section 6 - Special Taxes
Section 7 - Other Business Taxes
Section 8 - Insurance Taxes and Mining Excise Tax
Section 9 - Electronic Funds Transfer

SECTION 1 - TAXPAYER INFORMATION

1. BUSINESS INFORMATION:

Legal Name Business Trade Name
Social Security Number (SSN) Business Phone Number
Federal Employer ID No. (FEIN) Email Address
Primary Mailing Address Physical Location of Business
Parent Company FEIN (if applicable) Parent Co. Name

2. TYPE OF OWNERSHIP (check appropriate box): An FEIN is required for all types except for a sole proprietor applying for a sales and use tax account only.

- Sole Proprietor
C Corporation (Regular)
S Corporation (Sub "S")
Partnership
Limited Liability Company (check one): Single Member LLC, Partnership LLC, Corporation LLC - Attach IRS Form 8832
Limited Partnership
Corporation (Nonprofit)
Nonprofit Organization (501(c)(3))
Estate
Trust
Association
Other

Corporations - Date Incorporated State of Incorporation
Limited Liability Co./Limited Partnership - Date Registered State of Registration

3. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: wholesale, retail, contractor, marketplace facilitator, etc.): NAICS Code:

4. REQUIRED INFORMATION (Names of directors, partners, officers, or members; name of trustee or personal representative; name of responsible party):

Name & Title SSN (REQUIRED) % of Business Owned Home Phone Home Address

5. DO YOU OWN OTHER BUSINESSES?

Other Business Name FEIN Address Yes No

6. BUSINESS OWNERSHIP INFORMATION: Business Ownership Date

- Check if new start-up business with no previous owner. Do not fill in any more of this block.
How did you get the business? Purchase, Foreclosure Sale, Merger, Bankruptcy Sale, Entity Change
Did you get all of the previous owner's businesses?
Did the previous owner do business in Maine?
Did the previous owner retain a portion of the old business?
Did the previous owner have employees in Maine?

Previous Owner's: FEIN/SSN Sales Tax Registration No.
Previous Business Name Previous Business Address

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief.

This application must be signed by an owner, director, partner, member, officer, trustee, personal representative, or other responsible party.

Signature Title Date Telephone Number

Please Print or Type Your Name

Please Keep A Copy Of This Application For Your Records

MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-6975; email taxpayerassist@maine.gov;
or mail to: Taxpayer Assistance, P.O. Box 1060, Augusta, ME 04332-1060



SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most non-payroll distributions)

- 7. INCOME TAX WITHHOLDING BEGIN DATE: ___/___/___
- 8. COMMON PAY MASTER/AGENT: Check here if you have obtained common pay status from the IRS and attach a list of the affiliate employers including the name and FEIN of each.
- 9. IRC SECTION 3504 FISCAL AGENT: Check here if you are applying to register as a fiscal agent pursuant to 36 M.R.S. § 5250(5).
- 10. ADDRESS FOR RETURNS AND NOTICES: (DO NOT use paid preparer's address.) Check if same as primary address.
Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____

SECTION 3 - SALES and USE TAX

- 11. BUSINESS TRADE NAME: _____
Select only one registration.
- 12. SALES & USE TAX REGISTRATION OR 13. USE TAX REGISTRATION ONLY
- 14. REGISTRATION DATE FOR SALES/USE TAX: ___/___/___
(This is the date you began selling goods, providing taxable services or making purchases subject to sales or use tax.)
- 15. ARE YOU REGISTERING AS A MARKETPLACE FACILITATOR? Yes No
A "marketplace facilitator" is defined as a person or entity that facilitates retail sales of tangible personal property or taxable services through a physical or electronic marketplace for marketplace sellers.
- 16. ARE YOU REGISTERING AS A RETAILER LOCATED ON TRIBAL LAND? Yes No
Please select tribal land: Houlton Band Trust Land Mi'kmaq Nation Trust Land Passamaquoddy Indian Territory
 Penobscot Indian Territory
- 17. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: _____
- 18. FILING FREQUENCY:
WHAT IS YOUR ESTIMATED ANNUAL TAX LIABILITY? \$ _____
Your filing frequency will be determined and noted on your Retailer Certificate.
(Your application will be delayed if this question is not completed.)
SEASONAL BUSINESS - If your business will be open for only part of the year, check the months that apply.
 January May September
 February June October
 March July November
 April August December
- 19. WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$ _____
(Your application will be delayed if this question is not completed.)
- 20. CONSOLIDATED REPORTING INFORMATION: If you have two or more business locations with the same owner and FEIN or SSN, you may file a consolidated report.
 I request to file consolidated sales and use tax returns.
If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____
- 21. SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.
Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____
 Check here to authorize others to receive confidential information about this sales tax account and request changes to business details. Attach a separate page titled Other Authorized Individuals. Include the name and social security number of each authorized person. Name: _____ SSN: _____

* ALL sales and use tax returns must be filed electronically at revenue.maine.gov. Contact MRS at (207) 624-9693 if you need a waiver from electronic filing.

**MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION**

Return Application by fax (207) 287-6975; email taxpayerassist@maine.gov;
or mail to: Taxpayer Assistance, P.O. Box 1060, Augusta, ME 04332-1060



BUSINESS TRADE NAME (for Sections 4 and 5)

22. BUSINESS TRADE NAME: _____

SECTION 4 - MOTOR FUEL TAXES - GASOLINE
(Enter name on line 22 above)

23. SELECT THE TYPE OF CERTIFICATE REQUIRED:

- Licensed Gasoline Distributor
 - Registered Gasoline Distributor
 - Gasoline Importer
 - Gasoline Exporter
- } Type of use Own Use Retail Both

24. APPLICATION FOR RETAIL DEALER'S GASOLINE SHRINKAGE.....

25. DATE YOU BEGAN DOING BUSINESS IN MAINE AS A GASOLINE
DISTRIBUTOR, IMPORTER, EXPORTER OR RETAILER:..... ___/___/____

26. LICENSE/CERTIFICATE INFORMATION FOR OTHER STATES/PROVINCES: (Attach additional pages if needed)

STATE/PROVINCE NAME	TYPE OF LICENSE	LICENSE/CERTIFICATE NUMBER
_____	_____	_____
_____	_____	_____
_____	_____	_____

27. GASOLINE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.

Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____

SECTION 5 - MOTOR FUEL TAXES - SPECIAL FUEL
(Enter name on line 22 above)

28. TYPE OF FUEL SOLD OR USED:

- Distillates (diesel, kerosene, #2 oil)
- Low Energy Fuels (propane, etc.)

29. SELECT THE TYPE OF CERTIFICATE REQUIRED:

- Licensed Special Fuel Supplier
- Special Fuel User
- Special Fuel Retailer
- Registered Special Fuel Supplier

30. DATE YOU BEGAN DOING BUSINESS IN MAINE AS A SPECIAL FUEL
SUPPLIER, SPECIAL FUEL RETAILER OR SPECIAL FUEL USER:..... ___/___/____

31. SPECIAL FUEL TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.

Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____

**MAINE REVENUE SERVICES
APPLICATION FOR TAX REGISTRATION**

Return Application by fax (207) 287-6975; email taxpayerassist@maine.gov;
or mail to: Taxpayer Assistance, P.O. Box 1060, Augusta, ME 04332-1060



BUSINESS TRADE NAME (for Sections 6, 7 & 8)

32. BUSINESS TRADE NAME: _____

33. REGISTRATION DATE: ___ / ___ / _____

34. ACCOUNT ADDRESS: Check if same as primary address.

Address: _____ Email Address: _____

Attention: _____

Telephone: _____

SECTION 6 - SPECIAL TAXES
(Complete lines 32 through 34 above)

- 35. CIGARETTE DISTRIBUTOR TAX
- 36. TOBACCO PRODUCTS TAX
- 37. BLUEBERRY TAX
- 38. POTATO TAX
- 39. MAHOGANY QUAHOG TAX

SECTION 7 - OTHER BUSINESS TAXES
(Complete lines 32 through 34 above)

Check the appropriate box for tax registration.

- 40. MILK HANDLING FEE
- 41. RAILROAD EXCISE TAX
- 42. HOSPITAL TAX
- 43. HEALTH CARE PROVIDER TAX, enter Fiscal Year _____
Note: You must make estimated payments monthly
- 44. CANNABIS EXCISE TAX
Note: Adult Use Cannabis only (medical caregivers need not apply)

SECTION 8 - INSURANCE TAXES and MINING EXCISE TAX
(Complete lines 32 through 34 above)

Check the appropriate box for tax registration.

- 45. INSURANCE PREMIUMS TAX: Enter your NAIC Company Code (if applicable) _____
 Check here if you are a risk retention group.
Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
- 46. NONADMITTED PREMIUMS TAX:
Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
- 47. FIRE INVESTIGATION & PREVENTION TAX:
Note: You must make estimated payments monthly.
- 48. MINING EXCISE TAX

MAINE REVENUE SERVICES

Return Application by fax (207) 287-6975; email taxpayerassist@maine.gov;
or mail to: Taxpayer Assistance, P.O. Box 1060, Augusta, ME 04332-1060

SECTION 9 - ELECTRONIC FUNDS TRANSFER (ACH CREDIT ONLY)

READ THIS FIRST: You do not need to complete this section to pay taxes by ACH debit when filing your sales/use tax, income tax withholding or individual income tax return over the internet using the Maine Tax Portal (MTP).

Only applicants who intend to use the **ACH Credit** payment option need to submit this application.

49. APPLICATION INFORMATION:

Legal Name(s): _____

Business Trade Name: _____

FEIN: _____ Contact Person's Name: _____

SSN*: _____ Contact Phone Number: _____

Mailing Address: _____ Business Fax Number: _____

Email Address: _____

*Only sole proprietors should provide a SSN.

50. ACH CREDIT APPLICANTS:

Are you a service bureau, a tax preparer, a third party withholder, or do you remit taxes for other companies? Yes No

If Yes, because you remit taxes for others to MRS, you only need to fill out one EFT application.

Persons applying for ACH Credit must be capable of initiating ACH credits in the required CCD+ and TXP formats.

ACH Credit instructions will be provided upon receipt or processing of the application.

51. TAX TYPE: Electronic Funds Transfers are requested for the following:

<u>Tax Type</u>	<u>Account Number</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

<u>Office Use Only</u>	

52. SIGNATURE: I certify that the information contained on this application is true, correct and complete to the best of my knowledge and belief. This application must be signed by an owner, director, partner, officer or responsible party.

Signature Title Date Phone

Please print or type your name

SPECIFIC INSTRUCTIONS

SECTION 1 - TAXPAYER INFORMATION

1. Enter the legal name of the business or organization. Examples are the sole proprietor's name, the partnership name, or the exact name from the Articles of Incorporation. Individuals and certain estates must provide their SSN. All other applicants must provide an FEIN.

An FEIN must be provided to register for Maine Income Tax Withholding. To obtain an FEIN, go to irs.gov to apply online or download IRS Form SS-4, Application for Employer Identification Number. To contact the IRS by phone, call 1-800-829-4933.

Enter the business mailing address and phone number. Attach separate applications if you have more than one business location and are registering for sales and use tax (Section 3).

Enter the physical location of the business operation or the address of rental property, if different from mailing address.

2. Check the box that best applies. If you checked "Other," include a description of the ownership type. Spouses must not check "Partnership" unless the business files federal income tax returns (IRS Form 1065) as a partnership. Corporations, limited partnerships, and limited liability companies must provide incorporation or registration information.
3. Enter the type of business (wholesale, retail, service group, manufacturing, contractor, governmental, nonprofit, marketplace facilitator, other [explain]), a concise description of the principal activity of your business or organization, and your North American Industry Classification System (NAICS) code.
4. Corporations, partnerships, associations, nonprofit organizations, and others **must** provide the names of two directors, officers, trustees, personal representatives, partners, members, or responsible parties. One of those named must be the person responsible for the finances of the company or organization. **SSNs are required.** A list of all partners or officers is not required.
5. Provide the names, FEINs, and addresses of other businesses you own/the entity owns. Attach additional sheets if more space is needed.
6. Indicate how your business was acquired. If you are establishing a new business with no previous owner, check the new start-up box. If you acquired a business, trade, organization, or substantially all the assets of another who at the time was an employer, you are considered a successor. If you check the "Entity Change" box, provide a brief explanation. Read the Notice Regarding Unpaid Trust Fund Taxes on page 5.

SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most non-payroll distributions)

Generally, a person who maintains an office or transacts business in Maine and who must withhold federal income tax from payments subject to tax in Maine must also withhold Maine income tax. This requirement applies to both resident and nonresident individuals. Payments subject to tax in Maine include unemployment compensation connected with Maine employment. Payments to a nonresident from pensions, annuities, and other intangible sources may be subject to withholding of Maine income tax in certain cases.

Persons registering for Maine income tax withholding accounts must provide an FEIN. See Instructions for Section 1, line 1.

7. Enter the date you began withholding or were required to begin withholding. If not yet operating, enter the estimated business start date. See MRS, Rule 803 for details about required withholding tax reports and payments (maine.gov/revenue/rules). A quarterly remittance schedule will apply for all first year income tax withholding. If your business is in the second or subsequent year(s) of operation, and the aggregate amount of withholding reported for the prior July to June lookback period was \$18,000 or more, you must remit withheld tax on a semi-weekly basis based on payroll/distribution dates. The lookback period for each calendar year is the 12-month period ending on the preceding June 30. For example, the lookback period for calendar year 2026 is the period July 1, 2024 through June 30, 2025. If you have any questions about this requirement, contact MRS at (207) 624-7661.
8. Check this box if you are a *common pay master/agent*. Attach a list of the affiliated entities, including the name and FEIN of each. A *common pay master/agent* reports withholding for multiple entities under one FEIN. Common pay status is initially obtained through the IRS.

9. Check this box if you are applying to register as a *fiscal agent* pursuant to **36 M.R.S. § 5250(5)**.
10. Enter your business address. Withholding tax notices will be mailed to this address. Complete only if different from the owner's address in Section 1. **Do not enter a paid preparer's or payroll processor's address.**

SECTION 3 - SALES and USE TAX

11. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.
- 12-13. Select one type of registration. Entities that sell, lease, or rent goods, provide taxable services including the rental of living quarters, or are subject to recycling assistance fees or prepaid wireless fees must register to file sales and use tax returns. Entities that do not make taxable sales, but make taxable purchases for use in Maine, where the retailer has not collected sales tax, must register to file use tax returns.
14. Enter the date you began, or expect to begin selling, leasing, or renting goods, providing taxable services including the rental of living quarters, or making purchases subject to sales and use tax. If not yet operating, enter the estimated business start date.
15. If you are a marketplace facilitator, check yes; otherwise, check no. A "*marketplace facilitator*" is defined as a person or entity that facilitates retail sales of tangible personal property or taxable services through a physical or electronic marketplace for marketplace sellers.
16. If you are a business located on tribal land, check yes; otherwise, check no. If "yes" is selected, also check off the tribal land on which the business is located.
17. A business description for sales and use tax registration purposes is required.
18. If this is a year-round business, select the filing frequency that best applies. If a seasonal business, check the boxes for the months the business will be open. Seasonal businesses are required to file a **monthly** return for each month the business is open.
20. To file consolidated sales and use tax returns, you must have two or more business locations with the same owner and use the same FEIN or SSN. Consolidated filers are required to file electronically.
21. Enter your business address. Complete only if different from the owner's address entered in Section 1. **Do not enter a paid preparer's address.**

BUSINESS TRADE NAME (for Sections 4 and 5)

22. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.

SECTION 4 - MOTOR FUEL TAXES - GASOLINE*

23. Generally, to be considered a Gasoline Distributor in Maine, you must make over 50% of your gasoline sales to others in bulk within the state. Sales to others do not include gasoline sold on consignment or through a retail station owned in whole or in part by your company. Select Gasoline Importer if you import gasoline for sale or use in Maine and do not qualify as a Gasoline Distributor. Select Gasoline Exporter if you make purchases of gasoline in Maine that will be exported to a location outside the state, and you do not qualify as a Gasoline Distributor.
24. Select this box if you make retail sales of gasoline.
25. Enter the date you began doing business in Maine as a Gasoline Distributor, Importer, or Exporter. If not yet operating, enter the estimated business start date.
26. Gasoline license information for other states is required. Attach additional sheets if needed.
27. Enter your business address, contact person, email address, and phone number. Gasoline tax returns will be mailed to this address. Complete if different from the owner's address in Section 1.

SECTION 5 - MOTOR FUEL TAXES - SPECIAL FUEL*

29. Generally, a Special Fuel Supplier must make over 50% of their sales of special fuel within Maine, in bulk to others. Sales to others do not include special fuel sold on consignment or through a retail station owned in whole or in part by your company. Special fuel means distillates and low-energy fuels. Select Special Fuel Retailer if you will be selling low energy fuel that will be placed into the tank of a motor vehicle. Select Registered Special Fuel Supplier if you can certify that all sales will be in bulk and are not subject to the special fuel excise tax (dyed) or that your business has already paid the special fuel excise tax on fuel purchased.
30. Enter the date you began doing business in Maine as a Special Fuel Retailer or Supplier. If not yet operating, enter the estimated business start date.
31. Enter your business address, contact person, email address, and phone number. Special fuel tax returns will be mailed to this address (except registered suppliers). Complete if different from the owner's address in Section 1.

BUSINESS TRADE NAME and INFORMATION (for Sections 6, 7, and 8)

32. Enter your business trade name.
33. This is the date you began operating. If not yet operating, enter the estimated business start date.
34. The account address is your business address. Tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

SECTION 6 - SPECIAL TAXES*

35. Not required if all cigarettes are purchased from a Maine licensed cigarette distributor.
36. Not required if all tobacco products are purchased from a Maine licensed tobacco distributor.
- 35-39. Check the appropriate box for tax registration.

SECTION 7 - OTHER BUSINESS TAXES*

- 40-44. Check the appropriate box for tax registration. Health Care providers must provide their fiscal year. Note: Cannabis Excise Tax registration is not required if you are not an Adult Use Cannabis Cultivation Facility.

* For assistance completing Sections 4 through 7, call (207) 624-9693.

SECTION 8 - INSURANCE TAXES and MINING EXCISE TAX**

45. Insurance Premiums Tax. 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.
46. Nonadmitted Premiums tax. Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.
47. 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)
48. Mining Excise Tax. Taxpayers with an annual liability of more than \$1,000 must make estimated payments quarterly.

** For assistance completing Section 8, call (207) 624-9753.

SECTION 9 - ELECTRONIC FUNDS TRANSFER (EFT)

General Information: Taxpayers with combined annual tax liability of \$10,000 or more for all taxes 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. MRS encourages voluntary participation by taxpayers who do not meet the minimum threshold for mandatory participation. More information is provided in MRS Rule 102 (Electronic Funds Transfer) at maine.gov/revenue/rules/.

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.

- 49. Provide the applicant’s legal name, business trade name, mailing address, and FEIN or SSN 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 Taxpayer Assistance if there is a change to any of this information.
- 50. 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.
- 51. “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 the [Tax Type / Account Number Table](#) below. Note: If you are a service provider, please check with Taxpayer Assistance before providing a list of clients. The list may not be necessary.

Tax Type	Account Number
Sales	8 digit account number
Use	8 digit account number
Gasoline	8 digit account number
Special Fuel Supplier (SFS)	8 digit account number
Withholding (WH)	8 digit account number
Fiduciary	FEIN on registration
Insurance Premium	8 digit account number
Fire Investigation and Prevention	8 digit account number
Cigarette	8 digit account number
Tobacco Products	8 digit account number
Corporate Income	8 digit account number

- 52. 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, Taxpayer Assistance may request additional information.

The Department of Administrative and Financial Services does not discriminate on the basis of disability in admission to, access to, or operation of its programs, services or activities. This material can be made available in alternative formats by contacting the Department’s ADA Coordinators at (207) 624-7800 (voice) or V/TTY: 7-1-1 (for persons who are hard of hearing).