

# **2024 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, 2024

Revised August 31, 2023

|      |  |    |
|------|--|----|
| I.   | General Information and Requirements .....                             | 1  |
|      | Technical and Administrative Contact Information .....                 | 1  |
|      | Acceptable Format.....   | 2  |
|      | Submittal.....   | 2  |
|      | Amended Return Rules and Requirements.....                             | 2  |
|      | Remittal .....   | 3  |
|      | Electronic Submission Processing Schedule and Employer Retention ..... | 3  |
|      | Use of Agent.....  | 3  |
| II.  | Electronic Filing Requirements.....                                    | 4  |
|      | Basic Requirements .....   | 4  |
|      | ASCII Character Set .....  | 4  |
|      | Logical Record Length .....  | 4  |
|      | Delimiters .....   | 4  |
| III. | Field Formats .....  | 5  |
|      | Generally .....  | 5  |
|      | Money Amounts .....  | 5  |
|      | SSN Formats.....   | 5  |
|      | Name Formats.....  | 6  |
|      | Other Formats .....  | 6  |
|      | Record Descriptions .....  | 6  |
|      | Maine MTP Records – 275 CHARACTER (276 CHARACTER).....                 | 7  |
| IV.  | Specifications for Amended Withholding Returns .....                   | 8  |
|      | RECORD SPECIFICATIONS 275 Character (MTP) (276) .....                  | 8  |
|      | Transmitter Record.....  | 8  |
|      | Employer (E) Record for Amended Withholding Returns .....              | 9  |
|      | Employee (S) Record for Amended Withholding Returns .....              | 11 |
|      | Total (T) Record for Amended Withholding Returns.....                  | 12 |
|      | Reconciliation Record for Amended Withholding Returns .....            | 13 |
|      | Final Record for Amended Withholding Returns .....                     | 14 |
|      | Appendix A - FIPS Codes & Canadian Postal Codes.....                   | 15 |
|      | Appendix B - Acceptable ASCII-1 Character Set.....                     | 17 |
|      | Appendix C - Glossary.....   | 19 |

Effective January 1, 2024

Revised August 31, 2023

## I. General Information and Requirements

### **\*New for 2024**

- All filings must conform to the specifications or they will not pass validation.
- E record, location 190 ‘No workers/No withholding’ – if no employee records (S record), no T record is required. This is added as an option and is not a mandatory change.
- Added E record 229-243 Total Quarterly Withholding for employer.
- E record, location 225-228 changed to ‘Total number of employees/payees’. Removed ‘subject to Maine withholding’ for clarification.
- Maine withholding accounts opened after December 1, 2022 will receive an eight-digit Account ID. Example: 1234-5678. This is an alpha-numeric (A/N) field.
- Income Tax Withholding eight-digit Account IDs should be left justified and blank filled.

### **\*Important\***

- S Record is required for all employees whether wages/withholding are being amended or not.
- T Record, location 175-188 now validating to S Record, location 191-202.
- F Record, location 41-55 now validating to T Record, location 213-226.

### Technical and Administrative Contact Information

[withholding.tax@maine.gov](mailto:withholding.tax@maine.gov)

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

Monday – Friday 9:00 AM to 12:00 PM

This document contains information on the file format that is accepted by Maine Revenue Services for electronic submission of amended quarterly withholding returns.

A glossary of key terms is included in Appendix C on page 20.

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

### **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. |
| <b>941ME</b>       | See the MTP Withholding file specifications.  |

Revised August 31, 2023

## **Acceptable Format**

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

## **Submittal**

- 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)**

- Amended returns for a prior year must include a corrected W-3ME, copies of Forms W-2C /corrected 1099s, along with the amended 941ME return.
- 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.
  - 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.

**Revised August 31, 2023**

## **Remittal**

The following payment methods are allowed:

- ACH Credit method (Electronic Funds Transfer).
  - Do not mail a payment voucher or make payment by check if paying by EFT.
- Maine Tax Portal (ACH Debit):
  - Once registered, select 'Make a Payment' under your Income Tax Withholding account.
  - Access the Maine Tax Portal here: [revenue.maine.gov](https://revenue.maine.gov)
- Check
  - To pay by check, print out a payment voucher from the MTP system and enclose the completed payment voucher with your check.
  - Do not mail a payment voucher or make payment by check if you have already paid by EFT or MTP.
- Payroll processing companies must remit payments electronically for all clients
- Certain filers are required to make payment electronically. See MRS Rule 102 or call the Withholding Unit for more information.
- If you are filing more than one return electronically, a separate payment must be made for each return.

## **Electronic Submission Processing Schedule and Employer Retention**

- Transmitters can file amended returns and remit Income Tax Withholding via the Maine Tax Portal (MTP). Users will find the MTP to be an easier, faster, and more convenient method of filing and paying. Access the Maine Tax Portal here: [revenue.maine.gov](https://revenue.maine.gov)
- The upload process will have technical edits, and files having improper format or other technical problems will be rejected. See Appendix D.
- If a file is rejected, a description of the validation errors will be displayed. The files may be resubmitted after corrections have been made.
- Failure to file properly could cause penalties and/or interest to be assessed.
- It is recommended that transmitters retain a backup copy of their file.

## **Use of Agent**

- Employers reported by agents are responsible for the accuracy and timeliness of their own reports. If an agent fails to meet the electronic filing requirements, the employer reported by the agent will be liable for any late-filing penalties and/or interest.

Revised August 31, 2023

## II. Electronic Filing Requirements

### Basic Requirements

- Data should be uploaded electronically using the MTP specification format.
- Each file should contain data for only one quarter. Multiple quarters will be rejected.
- Only returns with valid Maine Withholding Account Numbers may be submitted electronically. Files containing employers with “applied for” status, and files with only EINs in place of account numbers will be rejected. Contact Maine Revenue Services for assistance.
- Only American Standard Code for Information Interchange (**ASCII files**) will be accepted.
- Compressed files **cannot** be processed.

### ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix B contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

### Logical Record Length

- Each record must be a uniform length (275 or 276 characters). In files with a record length of 276, the 276th character must contain a blank that is coded in the same character set as the first 275 characters. Logical records **MUST NOT** be prefixed by record descriptor words or block descriptor words.

### Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the 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.

Revised August 31, 2023

### III. Field Formats

#### Generally

- Alphabetic and alphanumeric fields (A/N) must be left justified and blank filled.
- Not applicable alpha and alphanumeric fields are to be space filled.
- Numeric fields (N) must be right justified and zero filled.
- Not applicable numeric fields are to be zero filled.
- Filler fields are not used by the state of Maine.

#### Money Amounts

- Money fields are strictly numeric.
- Include dollars and cents with the decimal point assumed.
- Do not use any punctuation in any money field.
- **Negative (Credit) money amounts are NOT allowed unless otherwise specified.**
- **Right justify and zero fill all money fields.**
- **Money fields that are not applicable must be zero filled.**

#### SSN Formats

- Use the number shown on the original/replacement SSN card.
- Use only numeric characters and omit hyphens.
- MRS will not accept SSNs that only show the last four digits (xxx-xxx-1234).
- May NOT begin with a 9. Files containing SSNs starting in 9, will not pass validation.
- 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.

Revised August 31, 2023

## Name Formats

- The employee name on the Employee (S) Record should agree with the spelling of the name on the individual's social security card.
- Punctuation may be used when appropriate.
- Do not include any titles in the name. Titles make it difficult to determine an individual's name and may prevent properly crediting withholding data.

## Other Formats

- Zip Codes must conform to US Postal Service rules.
- For US Zip Codes:
  - Zip Code contains 5 numerical digits (example: 04332)
  - Zip Code Extension contains hyphen plus an additional 4 digits (example: -1061)
- For Canadian Zip Codes:
  - Canadian postal codes are in the format of ANA NAN, where A is a letter of the alphabet, and N is a digit, with a required space separating the third and fourth characters. An example is K1A 0B1
  - ZIP Code field contains the first 3 characters, space, and next character (example K1A 0)
  - ZIP Code extension contains the last two characters (example B1)
- Telephone Numbers
  - Omit hyphens and parenthesis (example 2075551212)

## Record Descriptions

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

## For Employee Leasing Company

- For Maine income tax withholding purposes, individuals providing services to a Client Company pursuant to an agreement with an Employee Leasing Company are considered employees of the Leasing Company. Therefore, the Leasing Company will report withholding 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.

Revised August 31, 2023



## Maine MTP Records – 275 CHARACTER (276 CHARACTER)

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

|                       |   |  |
|-----------------------|---|--|
| Transmitter Record    | A | Identifies the organization submitting the file.<br><b>Must</b> 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.<br>Generate a New E record each time it is necessary to change the information in any field on this record.  |
| Employee Record       | S | Used to report income tax amended withholding data for an employee or distributions to an individual. <b>S Record required for <u>all employees/payees</u>, not just those being amended.</b><br>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.<br>Do not generate an S record if a waiver to provide Schedule 2 has been granted. |
| Total Record          | T | The T record contains the total for all S records reported since the last E record.<br>A T record must be generated for each E record (i.e., for each Employer's data reported in a file there must be a total record).  |
| Reconciliation Record | R | The R record is used to record each semiweekly withholding tax deposit made to the State of Maine during the quarter. If no money is sent to the State during the quarter, there is no need of an R record. However, if money was deposited with the State of Maine, there needs to be one R record for each semiweekly deposit representing each date wages were paid.  |
| Final Record          | F | This record indicates the end of the file and <b>MUST</b> be the last data record on each transmittal.<br><br>The F record must appear only once on each file.   |

Revised August 31, 2023

## IV. Specifications for Amended Withholding Returns

### RECORD SPECIFICATIONS 275 Character (MTP) (276)

|                           |                                      |                           |             |   |
|---------------------------|--------------------------------------|---------------------------|-------------|---|
| <b>Record Size:</b>       |                                      | 275 Character (MTP) (276) |             |   |
| <b>Record Medium:</b>     |                                      | Electronic Filing         |             |   |
| <b>File Organization:</b> |                                      | Sequential (text file)    |             |   |
| <b>Transmitter Record</b> |                                      |                           |             |   |
| <b>Location</b>           | <b>Field</b>                         | <b>Length</b>             | <b>Type</b> | <b>Description</b>  |
| 1                         | Record Identifier                    | 1                         | A/N         | Enter <b>A</b>  |
| 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). <b>Omit hyphens.</b>   |
| 15 – 18                   | Taxing Entity                        | 4                         | A/N         | WHAM  |
| 19 – 23                   | <i>Not used by State of Maine.</i>   | 5                         | --          | Any information entered in these positions will be ignored.   |
| 24 – 73                   | Transmitter Name                     | 50                        | A/N         | Enter the name of the organization submitting the file.   |
| 74 – 113                  | Transmitter Street Address           | 40                        | A/N         | Enter the street address of the organization submitting the file.   |
| 114 – 138                 | Transmitter City                     | 25                        | A/N         | Enter the city of the organization submitting the file.   |
| 139 – 140                 | Transmitter State                    | 2                         | A/N         | Enter the standard two-character alpha FIPS postal abbreviation. See Appendix A.  |
| 141 – 153                 | <i>Not used by State of Maine.</i>   | 13                        | --          | Any information entered in these positions will be ignored.   |
| 154 – 158                 | Transmitter ZIP Code                 | 5                         | A/N         | Enter a valid zip code (see Page 6). <b>Alphanumeric.</b>   |
| 159 – 163                 | Transmitter ZIP Code Extension       | 5                         | A/N         | Enter the four-digit extension of the US zip code, with hyphen in position 159. For Canadian zip codes, enter last two characters. If not applicable, enter spaces. |
| 164 – 193                 | Transmitter Contact                  | 30                        | A/N         | Name of individual from transmitter organization, who is responsible for the accuracy and completeness of the report.   |
| 194 – 203                 | Transmitter Contact Telephone Number | 10                        | N           | Telephone number at which the transmitter contact can be contacted. <b>Omit hyphens and parenthesis.</b>  |
| 204 – 207                 | Telephone Extension/Box              | 4                         | A/N         | Enter transmitter telephone extension or message box.   |
| 208 – 275                 | <i>Not used by State of Maine.</i>   | 68                        | --          | Any information entered in these positions will be ignored.   |

Revised August 31, 2023

**Authorization (B) Record for Amended Withholding Returns**

**Each amended withholding return must include a B record containing an explanation**

| Location | Field   | Length | Type | Description   |
|----------|---|--------|------|---|
| 1        | Record Identifier                                       | 1      | A/N  | Enter B   |
| 2 – 5    | Tax Year  | 4      | N    | Enter the four-digit year for which this report applies.  |
| 6 – 14   | Employer/Withholding Agent's Federal Employer ID Number | 9      | N    | Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Omit hyphens.                    |
| 15 - 18  | Taxing Entity   | 4      | A/N  | WHAM  |
| 19-264   | Explanation of adjustments                              | 245    | A/N  | Enter explanation of adjustments being reported on amended return   |
| 265-275  | Maine Withholding account ID                            | 11     | N    | Maine Revenue Service Withholding Account ID Number of the employer or payer named in positions 24–73 of this “E” record. Left justify, blank fill. |

**Employer (E) Record for Amended Withholding Returns**

**For each Employer (E) Record in the file, there should be at least one Employee (S) Record, unless the No Worker/No Wages (location 190) is set to 0.**

| Location  | Field   | Length | Type | Description  |
|-----------|---|--------|------|--|
| 1         | Record Identifier                                       | 1      | A/N  | Enter E  |
| 2 – 5     | Tax Year  | 4      | N    | Enter the four-digit year for which this report applies.   |
| 6 – 14    | Employer/Withholding Agent's Federal Employer ID Number | 9      | N    | Enter Federal EIN for the employer or withholding agent whose employee or payee tax information is being reported. Omit hyphens. |
| 15 – 23   | <i>Not used by State of Maine.</i>                      | 9      | --   | Any information entered in these positions will be ignored.  |
| 24 – 73   | Employer Name   | 50     | A/N  | Enter the first 50 positions of the employer's name <b>exactly</b> as the employer is registered with Maine Revenue Services.    |
| 74 – 113  | Employer Street Address                                 | 40     | A/N  | The street address of the employer.  |
| 114 – 138 | Employer City   | 25     | A/N  | The city of employer's mailing address.  |
| 139 – 140 | Employer State  | 2      | A/N  | Enter the standard two-character alpha FIPS postal abbreviation of the employer's address. See Appendix A.                       |
| 141 – 148 | <i>Not used by State of Maine.</i>                      | 8      | --   | Any information entered in these positions will be ignored.  |

Revised August 31, 2023

|           |  |           |          |  |
|-----------|--|-----------|----------|--|
| 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). <b>Alphanumeric.</b>  |
| 159 – 166 | <i>Not used by State of Maine.</i>               | 8         | --       | Any information entered in these positions will be ignored.  |
| 167 – 170 | Taxing Entity                                    | 4         | A/N      | Enter WHAM   |
| 171 – 172 | State Identifier Code                            | 2         | N        | Enter the state FIPS postal numeric code for the state to which taxes are being reported. (Maine is 23)  |
| 173 – 187 | <i>Not used by State of Maine.</i>               | 15        | --       | Any information entered in these positions will be ignored.  |
| 188 – 189 | Period Covered                                   | 2         | N        | Enter the last month of the calendar quarter to which the report applies.<br>“03” = First quarter<br>“06” = Second quarter<br>“09” = Third quarter<br>“12” = Fourth Quarter                                  |
| 190       | Schedule 2 waiver                                | 1         | N        | “1” = Indicates that the E record <b>will</b> be followed by S, employee records.<br>“0” = Indicates that a Schedule 2 waiver has been granted and the E record will not be followed by S, employee records. |
| 191 – 208 | <i>Not used by State of Maine.</i>               | 18        | --       | Any information entered in these positions will be ignored.  |
| 209 - 217 | Payroll Processor EIN                            | 9         | N        | Enter EIN of Payroll Processor. If self-prepared, enter zeros.   |
| 218 -224  | Processor License Number                         | 7         | A/N      | Enter Maine Payroll Processor License Number. All Payroll Processors must be licensed with the Bureau of Consumer Credit Protection at (207) 624-8527.   |
| 225 – 228 | Total Number of employees/payees.                | 4         | N        | Enter total Number of S records reported for this employer.  |
| 229-243   | <b>Total Quarterly Withholding for employer.</b> | <b>14</b> | <b>N</b> | <b>Enter Total quarterly withholding.</b>  |
| 244 – 257 | <i>Not used by State of Maine.</i>               | 29        | --       | Any information entered in these positions will be ignored   |
| 258 – 268 | <b>Withholding Account ID Number</b>             | 11        | A/N      | <b>Maine Revenue Services Withholding Account ID for this employer.</b> Left justify, blank fill.  |
| 269 – 275 | <i>Not used by State of Maine.</i>               | 7         | --       | Any information entered in these positions will be ignored.  |

Revised August 31, 2023

| <b>Employee (S) Record for Amended Withholding Returns</b> |  |               |             |  |
|--|--|---------------|-------------|--|
| <b>Location</b>  | <b>Field</b>                                 | <b>Length</b> | <b>Type</b> | <b>Description</b>   |
| 1  | Record Identifier                            | 1             | A/N         | Enter <b>S</b>   |
| 2 – 10   | Social Security Number                       | 9             | N           | Employee/payee social security number. If not known, enter zeros. <b>Omit hyphens.</b>   |
| 11 – 30  | Employee/Individual Last Name                | 20            | A/N         | Enter employee/payee last name. The spelling should agree with the spelling of the name on the individual's social security card.      |
| 31 – 42  | Employee/Individual First Name               | 12            | A/N         | Enter employee/payee first name. The spelling should agree with the spelling of the name on the individual's social security card.     |
| 43   | Employee/Individual Middle Initial           | 1             | A/N         | Enter employee/payee middle initial  |
| 44 – 45  | State  | 2             | N           | Enter the state FIPS postal numeric code for the state to which taxes are being reported. (Maine is 23)                                |
| 46 – 51  | Reporting Quarter and Year                   | 6             | N           | Enter the last month and year for the calendar quarter for which this report applies, e.g. "032024" for Jan-March of 2023.             |
| 52 - 142   | <i>Not used by State of Maine.</i>           | 91            | --          | Any information entered in these positions will be ignored.  |
| 143 – 146  | Taxing Entity                                | 4             | A/N         | Enter WHAM   |
| 147 – 190  | <i>Not used by State of Maine.</i>           | 44            | --          | Any information entered in these positions will be ignored.  |
| 191 – 202  | Original Quarterly Maine Income Tax Withheld | 12            | N           | Enter the amount of the individual's Maine Income Tax withheld as originally reported in the quarter. <b>Money field*.</b>             |
| 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  | <b>Withholding Account ID Number</b>         | 11            | A/N         | <b>Maine Revenue Services Withholding Account ID for this employer.</b> Left justify, blank fill.                                      |
| 226 – 275  | <i>Not used by State of Maine.</i>           | 50            | --          | Any information entered in these positions will be ignored.  |

Revised August 31, 2023

\*Money field – see Page 5.

| <b>Total (T) Record for Amended Withholding Returns</b> |  |               |             |   |
|---|--|---------------|-------------|---|
| <b>Location</b>   | <b>Field</b>   | <b>Length</b> | <b>Type</b> | <b>Description</b>  |
| 1   | Record Identifier                                      | 1             | A/N         | Enter <b>T</b>  |
| 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         | <b>WHAM</b>   |
| 13 – 111  | <i>Not used by State of Maine.</i>                     | 99            | --          | Any information entered in these positions will be ignored.   |
| 112 – 122   | Payments.<br><b>Line 2a Form 941ME</b>                 | 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. <b>Right justify, fill with zeros.</b> 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 (-).<br>Example: negative \$89.30 is: -0000008930<br>T Record Location 213-226 minus 112-122 must equal the total entered here. |
| 137 - 174   | <i>Not used by State of Maine</i>                      | 38            | --          | Any information entered in these positions will be ignored.   |
| 175 – 188   | Original State Withholding Total.                      | 14            | N           | <b>Required field.</b> Enter the total quarterly State withholding as reported in S record positions 191-202. <b>Right justify, fill with zeros.</b> Enter all zeros if this amount is not applicable.  |
| 189– 212  | <i>Not used by State of Maine.</i>                     | 24            | --          | Any information entered in these positions will be ignored.   |
| 213 - 226   | Amended State Withholding Total.                       | 14            | N           | Enter the correct (amended) <u>total</u> withholding for <u>all</u> employees for the quarter being amended.<br><b>Money field*.</b>  |
| 227 - 275   | <i>Not used by State of Maine.</i>                     | 49            | --          | Any information entered in these positions will be ignored.   |

\*Money field - see Page 5.

Revised August 31, 2023

### Reconciliation Record for Amended Withholding Returns

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

| Location | Field                              | Length | Type | Description   |
|----------|------------------------------------|--------|------|---|
| 1        | Record Identifier                  | 1      | A/N  | Enter <b>R</b>  |
| 2 – 9    | Quarter being amended              | 8      | N    | Enter the quarter end date for the period being amended. For example: 03312024 – mmddyyyy.  |
| 10 - 18  | <i>Not used by State of Maine.</i> | 9      | --   | Any information entered in these positions will be ignored.   |
| 19 - 27  | Amount Deposited                   | 9      | N    | The amount of the amended withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. <b>Money field*</b> . |
| 28– 275  | <i>Not used by State of Maine.</i> | 248    | --   | Any information entered in these positions will be ignored.   |

\*Money field - see Page 5.

Revised August 31, 2023

| Final Record for Amended Withholding Returns |   |        |      |   |
|--|---|--------|------|---|
| Location                                     | Field                                     | Length | Type | Description   |
| 1  | Record Identifier                         | 1      | A/N  | Enter F   |
| 2 – 11                                       | Total Number of S Records in File         | 10     | N    | The total number of “S” records reported in the entire file. <b>Must agree with the total count of all S records.</b>   |
| 12 – 21                                      | Total Number of E Records in File         | 10     | N    | The total number of “E” records included in the entire file.  |
| 22 – 25                                      | Taxing Entity                             | 4      | A/N  | <b>WHAM</b>   |
| 26 – 40                                      | <i>Not used by State of Maine.</i>        | 15     | --   | 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 <b>Money field*</b> . |
| 56 – 275                                     | <i>Not used by State of Maine.</i>        | 220    | --   | Any information entered in these positions will be ignored.   |
|  |   |        |      |   |

\*Money field - see Page 5.

Revised August 31, 2023



## Appendix A - FIPS Codes & Canadian Postal Codes

Federal Information Processing Standard (FIPS 5-2) Postal Abbreviations and Numeric Codes and Canadian postal Codes

| State             | Abbreviation | Numeric   | State          | Abbreviation | Numeric |
|-------------------|--------------|-----------|----------------|--------------|---------|
| Alabama           | AL           | 01        | Montana        | MT           | 30      |
| Alaska            | AK           | 02        | Nebraska       | NE           | 31      |
| Arizona           | AZ           | 04        | Nevada         | NV           | 32      |
| Arkansas          | AR           | 05        | New Hampshire  | NH           | 33      |
| California        | CA           | 06        | New Jersey     | NJ           | 34      |
| Colorado          | CO           | 08        | New Mexico     | NM           | 35      |
| Connecticut       | CT           | 09        | New York       | NY           | 36      |
| Delaware          | DE           | 10        | North Carolina | NC           | 37      |
| Dist. of Columbia | DC           | 11        | North Dakota   | ND           | 38      |
| Florida           | FL           | 12        | Ohio           | OH           | 39      |
| Georgia           | GA           | 13        | Oklahoma       | OK           | 40      |
| Hawaii            | HI           | 15        | Oregon         | OR           | 41      |
| Idaho             | ID           | 16        | Pennsylvania   | PA           | 42      |
| Illinois          | IL           | 17        | Rhode Island   | RI           | 44      |
| Indiana           | IN           | 18        | South Carolina | SC           | 45      |
| Iowa              | IA           | 19        | South Dakota   | SD           | 46      |
| Kansas            | KS           | 20        | Tennessee      | TN           | 47      |
| Kentucky          | KY           | 21        | Texas          | TX           | 48      |
| Louisiana         | LA           | 22        | Utah           | UT           | 49      |
| <b>Maine</b>      | <b>ME</b>    | <b>23</b> | 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        |                |              |         |

Revised August 31, 2023

## Alpha Abbreviation

### Canadian Provinces

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

Revised August 31, 2023

## Appendix B - Acceptable ASCII-1 Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character, i.e., unpacked. See [www.lookuptables.com](http://www.lookuptables.com).

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

Revised August 31, 2023

|                      |    |    |
|----------------------|----|----|
| CR (carriage return) | 0D | 13 |
| FL (NL line feed)    | 0A | 10 |

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Revised August 31, 2023

## Appendix C - Glossary

|   |   |
|---|---|
| <b>ACH Credit</b>   | 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.  |
| <b>ACH Debit -</b>  | 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.   |
| <b>ASCII (American Standard Code for Information Interchange)</b> | The acceptable character set (See Appendix B) used for electronic processing of data.   |
| <b>Byte</b>   | A computer unit of measure; one byte contains eight bits and can store one character.   |
| <b>Character</b>  | A letter, number or punctuation symbol.   |
| <b>Character Set</b>  | A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII.   |
| <b>Decimal Value</b>  | A character's equivalent in a numbering system using base 10.   |
| <b>Distributions</b>  | Interest, dividends, pensions and all other payments that are subject to Maine withholding.   |
| <b>Employee Leasing Company (PEO)</b>                             | 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.   |
| <b>Federal Employer Identification Number (EIN)</b>               | A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes.  |
| <b>Hexadecimal</b>  | A numbering system using base 16 rather than base 10.   |
| <b>Logical Record</b>   | For the purpose of these specifications, 275 or 276 bytes.  |
| <b>Octal</b>  | A numbering system using base 8 rather than base 10.  |
| <b>PEO (Professional Employee Organization)</b>                   | See "Employee Leasing Company."   |
| <b>Recording</b>  | Same as CHARACTER SET.  |
| <b>Semiweekly Payments of Withheld Income Taxes</b>               | A withholder must remit payments on a semiweekly basis for the entire calendar year if the aggregate amount of withholding reported for the look back period was \$18,000 or more. If the day wages are paid is on Wednesday, Thursday, or Friday, the withholding must be remitted by the following Wednesday. If the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday.<br>If a pay or distribution period spans the end of quarter, and |

Revised August 31, 2023

|                                      |   |
|--------------------------------------|---|
|                                      | wages or nonwages are paid on payment dates that fall in each of the two quarters, separate payments must be made to each quarter.              |
| <b>Transmitter</b>                   | Person, organization, or reporting agent submitting an electronic file.   |
| <b>Withholding</b>                   | The amount of Maine income tax withheld from wages and other payments subject to Maine income tax.  |
| <b>Withholding Account ID Number</b> | A withholding account number assigned by Maine Revenue Services to an employer or other entity that is registered to withhold Maine income tax. |
| <b>Withholding Agent</b>             | The business entity that is required to withhold Maine income tax regardless of the method of payment utilized.                                 |

Revised August 31, 2023