

File Format Instructions for Sales and Service Provider Tax Breakdown data.

Maine Revenue Services internet filing system offers Sales and Service Provider Tax filers, that file a consolidated return, the convenience of uploading tax return information rather than typing this data in manually for each location. To utilize this feature, users organize the required data in a Microsoft excel spreadsheet or pipe delimited text file, which is then uploaded into Maine Revenues internet filing system. When the file is uploaded, the system will insert that data in the appropriate fields on the Sales or Service Provider Tax Breakdown data screen. The user should then review the data in the fields to verify its accuracy.

To take advantage of this feature, users must upload a file that conforms to the specifications below. Failing to format the file correctly will result in processing errors or inaccurate reporting. Sample test files can be found at the end of this document.

General Sales Tax File Specifications

- Microsoft Excel spreadsheets and pipe delimited text files will be accepted.
- The file will contain only data; no headers, titles, or footers of any kind are to be entered.
- The file must contain exactly nineteen columns as described below. The rows are to be continuous; no empty rows or columns are allowed.
- Formulas are not to be used.
- Enter numbers only; do not include a dollar sign. If the data has cents to report, then the cents must be preceded with the decimal point and the value may not contain embedded spaces.
- A text file must contain the same columns and in the same order as detailed below.
- The Pipe character | used for text files can be found on your keyboard if you Shift back slash \.
- Each record or reporting location will start a new row.

The nineteen required columns are as follows:

- A. Registration Number
- B. Account Name
- C. Account Location
- D. Sales of Prepared Food Subject to 8% tax
- E. Sales Subject to 5.5% tax
- F. Medical Marijuana @ 5.5%
- G. Prepared Food containing Medical Marijuana @ 8%
- H. Marijuana Sales @ 10%
- I. Marijuana Product Sales @ 10%
- J. Long Term Rentals of Autos @ 5.5%
- K. Rentals of Lodging @ 9%
- L. Short Term Rentals of Autos @ 10%
- M. Industrial Energy Purchases @ 5.5%
- N. Other Taxable Purchases @ 5.5%
- O. Tires & Lead-Acid Battery Fees @ 1 per tire
- P. Gasoline Engine Oils @ \$1.10 per gallon
- Q. Diesel Engine Oils @ 35 cents per gallon
- R. All Other Motor Vehicle Oil Premiums @ 35 cents per gallon
- S. Prepaid Wireless Surcharge

Specifications for Each Column

Column A- Sales Tax Registration Number

Column A contains the sales tax registration number. **IMPORTANT:** Be sure this column is formatted as text before any entries are made. To do this, highlight Column A, then in your Excel toolbar click "Format" and then "Cells". You will then need to click "Text" and then "OK". It is important this is done in advance, otherwise any entries you make which start with zero (e.g. 0012233) will drop the leading zeroes.

Column B- Sales Tax Account Name

Enter valid account name.

Column C- Sales Tax Account Location

Enter the town in which this account is registered.

Column D- Sales of Prepared Food Subject to 8% tax

Enter the total sales for the period that represents sales of food and drink prepared by the retailer.

Column E- Sales Subject to 5.5% tax

Enter all sales subject to 5.5% tax.

Column F. Medical Marijuana @ 5.5%

Enter all taxable sales of marijuana leaves, stems, flowers, seeds and marijuana products for medical use.

Column G. Prepared Food containing Medical Marijuana @ 8%

Enter all taxable sales of prepared food products containing medical marijuana.

Column H. Marijuana Sales @ 10%

Enter the total sales for the period which represents sales of Marijuana.

Column I. Marijuana Product Sales @ 10%

Enter the total sales for the period which represents sales of Marijuana Products.

Column J. Long Term Rentals of Autos @ 5.5%

Enter all taxable rentals of automobiles for 12 months or more.

Column K. Rentals of Lodging @ 9%

Enter the total taxable rentals charged for living quarters in hotels, motels, rooming houses and tourist or trailer camps.

Column L. Short Term Rentals of Autos @ 10%

Enter the total taxable rentals charged for short-term rentals of automobiles (rentals for less than twelve months).

Column M. Industrial Energy Purchases @ 5.5%

Enter 5% of your purchases of fuel and electricity used at a manufacturing site on which the Maine sales tax or its equivalent has not been paid.

Column N. Other Taxable Purchases @ 5.5%

Enter the amount of taxable purchases, other than fuel and electricity, on which Maine sales tax or its equivalent has not been paid. This includes items that were withdrawn from inventory for use by the business, items purchased in a non-taxing jurisdiction for use in Maine, and items that were purchased with a Maine Resale Certificate that have been deemed taxable.

Column O. Tires & Lead-Acid Battery Fees @ 1 per tire

Enter the total number of tires and lead-acid batteries sold during this period that are subject to the recycling assistance fee.

Column P. Gasoline Engine Oils @ \$1.10 per gallon

Enter the total amount of premiums on sales of gasoline crankcase oils in packages containing more than 5 gallons subject to a \$1.10 per gallon premium.

Column Q. Diesel Engine Oils @ 35 cents per gallon

Enter the total amount of premiums on sales of diesel engine crankcase oils subject to a 35¢ per gallon premium.

Column R. All Other Motor Vehicle Oil Premiums @ 35 cents per gallon

Enter the total amount of premiums on sales of all other motor vehicle oils in containers of 16 gallons or less subject to a 35¢ per gallon premium.

Column S. Prepaid Wireless Surcharge

The amount of the prepaid wireless fee due is equal to the number of prepaid wireless card transactions (whether sold individually or as part of a phone package) times \$1.16.

For example: 100 cards sold X \$1.16 is \$116.00. Note: If you are a retailer who is not a prepaid wireless telecommunications service provider, you may multiply this amount by .97 ($\$1.16 \times .97 = \112.52) and report the lower value.

General Service Provider Tax File Specifications

- Microsoft Excel spreadsheets and pipe delimited text files will be accepted.
- The file will contain only data; no headers, titles, or footers of any kind are to be entered.
- The file must contain exactly thirteen columns as described below. The rows are to be contiguous; no empty rows or columns are allowed.
- Formulas are not to be used.
- Enter numbers only; do not include a dollar sign. If the data has cents to report, then the cents must be preceded with the decimal point and the value may not contain embedded spaces.
- A text file must contain the same columns and in the same order as detailed below.
- The Pipe character | used for text files can be found on your keyboard if you Shift back slash \.
- Each record or reporting location will start a new row.

The thirteen required columns are as follows:

A. Registration Number

B. Account Name

C. Account Location

D. Cable and Satellite Television or Radio Services

E. Fabrication Services

F. Video Rentals

G. Rent to Own

H. Telecommunications

I. PNMI/PHCS

J. CSS-MHD

K. CSS-IDA

L. Home Support Services

M. Persons with Brain Injuries

Specifications for Each Column

Column A- Service Provider Tax Registration Number

Column A contains the service provider tax registration number. **IMPORTANT:** Be sure this column is formatted as text before any entries are made. To do this, highlight Column A, then in your Excel toolbar click "Format" and then "Cells". You will then need to click "Text" and then "OK". It is important this is done in advance, otherwise any entries you make which start with zero (e.g. 0012233) will drop the leading zeroes.

Column B- Service Provider Tax Account Name

Enter valid account name.

Column C- Service Provider Tax Account Location

Enter the town in which this account is registered.

Column D- Cable and Satellite Television or Radio Services

Enter the taxable amount of cable, satellite TV or radio service provided.

Column E-- Fabrication Services

Enter the taxable amount of fabrication services provided.

Column F- Video Rentals

Enter the taxable amount of video media and equipment rentals.

Column G- Rent to Own

Enter the taxable amount of rental of furniture, audio media and equipment pursuant to a rental purchase agreement.

Column H- Telecommunications

Enter the taxable amount of telecommunications services, installation, maintenance and repair of telecommunications equipment and ancillary services.

Column I- Private Non-Medical Institution or Personal Home Care

Enter the taxable amount of Private Non-Medical Institution or Personal Home Care services.

Column J- CSS-MHD

Enter the taxable amount of Community Support Services for persons with Mental Health Diagnoses.

Column K- CSS-IDA

Enter the taxable amount of Community Support Services for persons with Intellectual Disabilities or Autism.

Column L- Home Support Services

Enter the taxable amount of Home Support Services.

Column M- Persons with Brain Injuries

Enter the taxable amount of Residential Services for People with Brain Injuries.

Pipe Delimited Text File (sample only)

SalesConsoldated.txt

```
0013262|Sales Consolidated|Wells|15000.5|6000.45|0|100.62|0|525.65|50.95|42|599.99|20|29.29|116.16|150|55.15|125|326
0013263|Sales Consolidated|York|16000.5|7000.45|0|200.62|0|625.65|60.95|52|699.99|2530.29|117.16|175.18|42.16|125.2|98
0013264|Sales Consolidated|Pownal|17000.5|8000.45|0|300.62|0|725.65|70.95|62|799.99|32|31.29|118.16|118|124.08|89|324.10
```

Excel Spreadsheet (sample only)

SalesConsolidated.xls

| | | | | | | | | | | | | | | | | | | |
|--------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|--------|----|-------|--------|------|-------|
| 013262 | Sales Consolidated | Wells | 501.15 | 201.15 | 400.22 | 601.15 | 122.22 | 601.15 | 150.01 | 25.15 | 50.15 | 62.12 | 100.15 | 20 | 35.56 | 2.32 | 3.45 | 46.64 |
| 013263 | Sales Consolidated | York | 502.25 | 202.25 | 300.33 | 600.45 | 175.55 | 600.99 | 150.22 | 30.15 | 50.45 | 60.12 | 100.25 | 30 | 35.66 | 99.99 | 3.99 | 4.22 |
| 013264 | Sales Consolidated | Pownal | 503.35 | 203.35 | 100.55 | 999.25 | 145.55 | 777.77 | 166.56 | 30.22 | 50.65 | 60.11 | 100.33 | 40 | 35.77 | 111.12 | 4.55 | 6.22 |