2021 MEETRS File Formatting Specifications for Electronic Transmittal of Quarterly Income Tax Withholding

State of Maine

Maine Revenue Services

Augusta, Maine

Effective February 1, 2021

Revised December 31, 2020

Revised October 26, 2020

I. General Information and Requirements

New for 2021

- Instructional updates and clarification.

Technical and Administrative Contact Information

withholding.tax@maine.gov
(207) 626-8475 Option 4
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 quarterly withholding returns.

A glossary of key terms is included in Appendix C on page 18.
Submissions that have missing or incorrect data will not be accepted.

NOTE:

If you are filing:	Transmit the items below to Maine Revenue Services:
941ME	E, S, T, and R records for each employer using the MEETRS format. The file will begin with the A – Transmitter record and end with the F – Final record.
Amended 941ME	See the MEETRS Amended Withholding file specifications.
941P-ME	Not eligible to file using the MEETRS format

Acceptable Transmittal

- Electronic transmittal is required. Magnetic media will not be accepted for quarterly returns.

Acceptable Format

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

Submittal

- The electronic transmittal is due by the end of the month following completion of the calendar quarter. For example, reports for the quarter ending March 31, 2021 must be submitted no later than April 30, 2021.

- Transmit the entire return, including the complete Total (T) Record. Submissions that have missing or incorrect data will be rejected.

- Original 941ME returns are accepted.

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

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

- More than one file can be submitted by the same transmitter per quarter if necessary, but any duplicate Withholding Account ID Numbers filing original returns across the files on the Employer (E) Record will cause the 2nd and subsequent files to be rejected. Duplicate Withholding Account ID Numbers will be allowed for amended return filings.

- Employers or nonwage filers may electronically file one original return per quarter. Additional original returns for the same quarter will be rejected.

- Only one file may be uploaded at a time.

- Do not include Pass-through entity withholding (reported on Form 941P-ME)

Amended Returns

- See specifications for Amended Quarterly Income Tax Withholding.

Remittal

- The following payment methods are allowed:

    - ACH Credit method (Electronic Funds Transfer).
        - You must have previously registered with Maine Revenue Services as a credit method payer. You may download an Electronic Funds Transfer Application at: www.maine.gov/revenue/eft/homepage.html
        - Do not mail a payment voucher or make payment by check if paying by EFT.
        - Do not initiate a separate EFT payment through another system such as ACH Debit or Maine EZ Pay if paying by ACH Credit.

    - Maine EZ Pay.
        - You can access EZ Pay on our website at https://portal.maine.gov/ezpay/welcome.do
        - Do not initiate a separate EFT payment through another system such as ACH Credit or ACH Debit. Do not mail a payment voucher or make payment by check.

    - Check.
        - To pay by check, print out a payment voucher from the MEETRS 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 Maine EZ Pay.

- If the transmitter is a payroll processor, payment must be made by EFT or Maine EZ Pay.

- 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 account.

Electronic Submission Processing Schedule and Employer Retention

- Upload files directly using Maine Revenue Services MEETRS application at the following link: https://portal.maine.gov/meetrs.

- 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 errors will be displayed. The files may be resubmitted after corrections have been made (no returns that have been transmitted successfully can be resubmitted).

- 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.

II. Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the MEETRS specification format.

- Each file should contain data for only one quarter. Multiple quarters will be rejected.

- Each file should contain data for only Income Tax Withholding. Files containing S records with data for Unemployment and S records for withholding 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

- 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.

III.   Field Formats

Generally

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

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

- 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.

- May NOT be 111111111, 333333333 or 123456789.

- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at http://www.socialsecurity.gov/employer/index.htm

  - Under the Social Security heading, select <u>Verify SSNs.</u> Then follow the instructions on the Social Security Number Verification page.
  - If there is no SSN available for the employee, enter zeros (0) in location 2 – 10 of the Employee (S) Record, and have your employee call 1-800-772-1213 or visit their local Social Security office to obtain an SSN.

Name Formats

- The employee name on the Employee (S) Record should 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)

- For other International Zip Codes:
  - International zip codes are not allowed ~~at this time~~. Enter zeros.

- Telephone Numbers
  - Numerics only. Omit hyphens and parenthesis (example 2075551212)

Record Descriptions

Only the MEETRS 275 or 276 Character format is acceptable.

For Employee Leasing Company

- For Maine income tax withholding purposes, individuals providing services to a Client Company pursuant to an agreement with an Employee Leasing Company are considered employees of the Leasing Company. Therefore, the Leasing Company will report withholding for all of its direct employees and those providing services to a Client Company pursuant to an agreement with the Leasing Company. If a Client Company has employees not associated with any leasing company, it will file a separate return reporting those employees.

    For withholding, the leasing company will submit one return file to report all leasing company employees regardless of whether the employee worked directly for the leasing company or a client company.

Maine MEETRS Records– 275 CHARACTER (276 CHARACTER)

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

Transmitter Record	Code A	Identifies the organization submitting the file. **Must** be the first data record.
Authorization Record	Code B	Identifies the type of equipment used to generate the file. **Not required.** If present the record will not be read by Maine Revenue Services.
Employer Record	Code E	Identifies an employer or withholding agent whose employee or payee income tax withholding information is being reported. Generate a New Code E record each time it is necessary to change the information in any field on this record.
Employee Record	Code S	Used to report income tax withholding data for an employee or distributions to an individual (Individual's Record). A Code S record should follow its related Code E record or it could follow an associated Code S record which in turn follows a related Code E record. Do not generate a Code S record if only spaces or zeros would be entered after the record identifier.
Total Record	Code T	The Code T record contains the total for all Code S records reported since the last Code E record. A Code T record must be generated for each Code E record (i.e., for each Employer's data reported in a file there must be a total record).
Reconciliation Record	Code R	The R record is used to record each 900-ME 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 900-ME deposit representing each date wages were paid.
Final Record	Code F	This record indicates the end of the file and **MUST** be the last data record on each transmittal. The Code F record must appear only once on each file.

IV. Specifications for Original Withholding Returns

RECORD SPECIFICATIONS 275 Character (MEETRS) (276)

Record Size:	275 Character (MEETRS) (276)
Record Medium:	Electronic Filing
File Organization:	Sequential (text file)

Transmitter Record				
Location	**Field**	**Length**	**Type**	**Description**
1	Record Identifier	1	A/N	Enter **A**
2 – 5	Tax Year	4	N	Enter the four-digit year for which this report applies. **Numerics only. System edit is in place.**
6 – 14	Transmitter's Federal Employer ID #	9	N	Transmitter's federal employer ID number. **Numerics only. Omit hyphens.**
15 - 18	Taxing Entity Code	4	A/N	**WITH**
19 – 23	*Not used by State of Maine.*	5	--	Any information entered in these positions will be ignored.
24 – 73	Transmitter Name	50	A/N	Enter the name of the organization submitting the file.
74 – 113	Transmitter Street Address	40	A/N	Enter the street address of the organization submitting the file.
114 – 138	Transmitter City	25	A/N	Enter the city of the organization submitting the file.
139 – 140	Transmitter State	2	A/N	Enter the standard two-character alpha FIPS postal abbreviation. See Appendix A.
141 – 153	*Not used by State of Maine.*	13	--	Any information entered in these positions will be ignored.
154 – 158	Transmitter ZIP Code	5	A/N	Enter a valid zip code (see Page 6). **Alphanumeric.**
159 – 163	Transmitter ZIP Code Extension	5	A/N	Enter the four-digit extension of the US zip code, with hyphen in position 159. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
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 telephoned. **Numerics only. Omit hyphens and parenthesis.**
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
208 – 275	*Not used by State of Maine.*	68	--	Any information entered in these positions will be ignored.

Employer (E) Record for 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. **Numerics only. System edit is in place.**
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. Numerics only. System edit is in place.**
15 – 23	*Not used by State of Maine.*	9	_ _	Any information entered in these positions will be ignored.
24 – 73	Employer Name	50	A/N	Enter the first 50 positions of the employer's name **exactly** as the employer is registered with Maine Revenue Services.
74 – 113	Employer Street Address	40	A/N	The street address of the employer.
114 – 138	Employer City	25	A/N	The city of employer's mailing address.
139 – 140	Employer State	2	A/N	Enter the standard two-character alpha FIPS postal abbreviation of the employer's address. See Appendix A.
141 – 148	*Not used by State of Maine.*	8	_ _	Any information entered in these positions will be ignored.
149 – 153	Zip Code Extension	5	A/N	Enter four-digit extension of US zip code, with hyphen in position 149. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
154 – 158	Zip Code	5	A/N	Enter a valid zip code (see Page 6). **Alphanumeric.**
159 – 166	*Not used by State of Maine.*	8	_ _	Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	A/N	Enter **WITH**
171 – 172	State Identifier Code	2	N	Enter the state FIPS postal numeric code for the state to which taxes are being reported. (Maine is "23.")
173	Schedule 2 waiver Line A Form941ME	1	N	Enter 1 if a waiver has been granted, otherwise enter 0. Must match T record position 13 and E record position 190 must be '0'. **System edit in place.**
174 – 187	*Not used by State of Maine.*	14	_ _	Any information entered in these positions will be ignored.
188 – 189	Period Covered	2	N	Enter the last month of the calendar quarter to which the report applies. **System edit is in place.** "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth Quarter
190	No Workers / No Withholding	1	N	"0" = Indicates that the E record **will not** be followed by S, employee records. "1" = Indicates that the E record **will** be followed by S, employee records.

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191 – 208	*Not used by State of Maine.*	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. System edit in place.
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. System edit in place.
225 – 228	Total Number of Employees subject to Maine withholding	4	N	Enter total Number of Employees in the following S records who are subject to Maine withholding. **This is a required field.**
229 – 257	*Not used by State of Maine.*	29	_ _	Any information entered in these positions will be ignored
258 – 268	**Withholding Account ID Number**	11	**A/N**	**Maine Revenue Service Withholding Account ID Number of the employer or payer named in positions 24–73 of this "E" record. Must be entire 11 characters.** **System edit is in place.**
269 – 275	*Not used by State of Maine.*	7	_ _	Any information entered in these positions will be ignored.

Employee (S) Record for Withholding Returns

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter **S**
2 – 10	Social Security Number	9	N	Employee's/Individual's social security number. If not known, enter zeros. **Numerics only. Omit hyphens. System edit is in place**.
11 – 30	Employee/Individual Last Name	20	A/N	Enter employee/individual 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/individual 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/individual middle initial. The spelling should agree with the spelling of the name on the individual's social security card. If none, enter space.
44 – 45	State Code	2	N	Enter the state FIPS postal numeric code for the state to which taxes are being reported. (Maine is "23.")
46 – 51	Reporting Quarter and Year	6	N	Enter the last month and year for the calendar quarter for which this report applies; e.g. "032021" for Jan-March of 2021. **System edit is in place**.
52 - 142	*Not used by State of Maine.*	91	--	Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	A/N	Enter **WITH**
147 – 190	*Not used by State of Maine.*	44	_ _	Any information entered in these positions will be ignored.
191 – 204	Quarterly Maine Income Tax Withheld	14	N	Enter the amount of the individual's Maine Income Tax withheld in quarter. **Money field*. The sum of amounts entered in this location for all related S records must equal T Record location 213-226 and F Record location 41-55. System edit is in place.**
205 – 214	*Not used by State of Maine.*	10	--	Any information entered in these positions will be ignored.
215 – 225	**Withholding Account ID Number**	11	A/N	**Maine Revenue Service Withholding Account ID Number of the company that withheld. Must be 11 characters.** **System edit in place.**
226 – 275	*Not used by State of Maine.*	50	--	Any information entered in these positions will be ignored.

*Money field – see Page 5.

	Total (T) Record for Withholding Returns			
Location	**Field**	**Length**	**Type**	**Description**
1	Record Identifier	1	A/N	Enter **T**
2 – 8	Total Number of S Records	7	N	The total number of "S" records reported. The total number of "S" records since the last "E" record. **Numerics only. System edit is in place.**
9 - 12	Taxing Entity Code	4	A/N	**WITH**
13	Schedule 2 waiver Line A Form 941ME	1	N	Enter 1 if a waiver has been granted, otherwise enter 0. Must match E record position 173 and E record position 190 must be '0'. **System edit in place**.
14 – 111	*Not used by State of Maine.*	98	--	Any information entered in these positions will be ignored.
112 – 122	Voucher Payments. **Line 2, Form 941ME**	11	N	Total Income Tax Withholding Payments made. Semi-weekly deposits. **Money field*. System edit is in place. Total entered here must equal the sum of all R Records Locations 19-27.**
123 – 136	Income Tax Withholding Due. **Line 3a** Overpayment to be refunded. **Line 3b Form 941ME**	14	N	Tax withheld minus Voucher Payments. **Numerics only. Right justify, fill with zeros**. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). Negative (credit) amounts ARE ALLOWED using minus sign (-). Example: negative $89.30 is: -0000008930 **System edit is in place.** T Record Location 213-226 minus 112-122 must equal the total entered here.
137 - 174	*Not used by State of Maine*	38	--	Any information entered in these positions will be ignored.
175 – 188	Income Tax Withholding Due. **Line 3a** Overpayment to be refunded. **Line 3b Form 941ME**	14	N	Tax withheld minus Voucher Payments. **Numerics only. Right justify, fill with zeros**. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). Negative (credit) amounts ARE ALLOWED using minus sign (-). Example: negative $89.30 is: -0000008930 **System edit is in place.** T Record Location 213-226 minus 112-122 must equal the total entered here.
189 – 212	*Not used by State of Maine.*	24	--	Any information entered in these positions will be ignored.
213 - 226	Quarterly Maine Income Tax Withheld by Employer **Line 1, Form 941ME**	14	N	Enter the sum of Location 191-204 of all S Records since the last E Record (i.e. for this employer). **Money field*. System edit is in place.**
227 - 275	*Not used by State of Maine.*	49	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

<table>
<tr><td colspan="5">
<div align="center">Reconciliation Record
TOTAL OF R RECORDS MUST EQUAL T RECORD, LOCATION 112-122</div>
For employers required to remit Semi-weekly Payments of Withheld Income Taxes. (See Glossary)
Complete one R record for <u>each</u> semi-weekly payment submitted during the quarter. Payments
may have been made using voucher Form 900ME or electronically. <u>If no withholding payments
were made during the quarter, an R record is not required</u>.
</td></tr>
<tr><th>Location</th><th>Field</th><th>Length</th><th>Type</th><th>Description</th></tr>
<tr><td>1</td><td>Record Identifier</td><td>1</td><td>A/N</td><td>Enter R</td></tr>
<tr><td>2 – 9</td><td>Date Wages Paid
Schedule 1</td><td>8</td><td>N</td><td>If semi-weekly payments were deposited with Maine Revenue Services during the quarter, there needs to be one R record for each deposit representing each date wages were paid. Enter date wages or distribution paid to employees or payees** – mmddyyyy. Numerics only.</td></tr>
<tr><td>10 - 18</td><td><i>Not used by State of Maine.</i></td><td>9</td><td>--</td><td>Any information entered in these positions will be ignored.</td></tr>
<tr><td>19 - 27</td><td>Amount Deposited
Schedule 1</td><td>9</td><td>N</td><td>The amount of the withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. Money field*. System edit is in place. The sum of amounts entered in this location or all R Records must equal the T Record Location 112-122.</td></tr>
<tr><td>28– 275</td><td><i>Not used by State of Maine.</i></td><td>248</td><td>--</td><td>Any information entered in these positions will be ignored.</td></tr>
</table>

*Money field - see Page 5.
If multiple payment or distribution dates are included in this payment, use the earliest **pay date (i.e. Wednesday date, if payments were made Wednesday, Thursday, Friday). Do not use the date the payment was remitted to Maine Revenue Services.

				Final Record	
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. **Numerics only. Must agree with the total count of all S records.** **System edit is in place.**
12 – 21	Total Number of E Records in File	10	N	The total number of "E" records included in the entire file. **Numerics only. Must also match the total number of employers entered on the Upload page. System edit is in place.**
22 – 25	Taxing Entity Code	4	A/N	**WITH**
26 – 40	*Not used by State of Maine.*	15	--	Any information entered in these positions will be ignored.
41 – 55	Quarterly State Withholding Total	15	N	Quarterly Withholding reported. Include all income tax withholding reported in the file. This field must equal total of all T Record Locations 213 - 226 in the file. **Money field*. System edit is in place.**
56 – 275	*Not used by State of Maine.*	220	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

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 Code	State	Abbreviation	Numeric Code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
Dist. of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	**ME**	**23**	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

Alpha Abbreviation

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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

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See 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
CR (carriage return)	0D	13
FL (NL line feed)	0A	10

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Appendix C - Glossary

ACH Credit	An electronic transfer of funds using the ACH network that is originated by a taxpayer through its financial institution to credit (deposit) funds to a designated State of Maine bank account and debit (withdraw) funds from the taxpayer's bank account for a payment amount.
ACH Debit -	An electronic transfer of funds initiated by Maine Revenue Services, upon taxpayer instruction, to debit a taxpayer's designated bank account and credit funds to a designated State of Maine bank account. **ACH DEBIT PAYMENTS ARE NOT SUPPORTED BY MEETRS**
ASCII (American Standard Code for Information Interchange)	The acceptable character set (See Appendix B) used for electronic processing of data.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character Set	A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII.
Decimal Value	A character's equivalent in a numbering system using base 10.
Distributions	Interest, dividends, pensions and all other payments that are subject to Maine withholding.
Employee Leasing Company (PEO)	A business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company.
Federal Employer Identification Number (EIN)	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. ~~This number never begins with '69'.~~
Hexadecimal	A numbering system using base 16 rather than base 10.
Logical Record	For the purpose of these specifications, 275 or 276 bytes.
MEETRS	Maine Employers Electronic Tax Reporting System. Formerly known as ICESA File Upload, the new name reflects multiple uses of Maine Revenue Services' electronic filing system.
Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employee Organization)	See "Employee Leasing Company."
Recording Code	Same as CHARACTER SET.
Semi-weekly Payments of Withheld Income Taxes	A withholder must remit payments on a semi-weekly basis for the entire calendar year if the aggregate amount of withholding reported for the look back period was $18,000 or more. If the day wages are paid is on Wednesday, Thursday, or Friday, the withholding must be remitted by the following Wednesday. If the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday.

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

Appendix D - Maine MEETRS System File Upload Edits for Quarterly Returns

Below is a partial list and description of system edits that may cause the MEETRS upload system to reject a quarterly file. The edits are subject to change and additional edits may be employed if needed.

1. The transmitter logon ID and password must be correct, or the system will not allow access.

2. The filing quarter and filing year entered on the upload web page must agree with the quarter and year entered in each record within the file.

3. All numeric fields must contain a numeric value or be filled with zeros. If a numeric field is left blank, the file will reject. For example, if field location 194-203 on the A record (transmitter phone number) is left blank, the file will reject.

4. The Withholding Account Number for each employer will be validated against Maine Revenue Services' records. If the account number cannot be validated, the file will be rejected.

5. Every E record must have one associated T record.

6. The withholding account number must be the same in the E, all related S, and the T record for a given employer.

7. The total number of employees/payees entered in field location 2-8 in the T record must agree with the total number of S records for this E record in the E-S-R-T set. For example, if it is stated in the total record that there are 43 employees for this employer, then MRS must read 43 S records.

8. The Quarterly Maine Income Tax Withheld reported in field location 213 - 226 on the T record must agree with the accumulated amount by summing the Quarterly Maine Income Tax Withheld reported in field location 191 - 204 on each S record.

9. The total voucher payments reported in field location 112 – 122 on the T record must agree with the accumulated amount acquired by summing the Amount Deposited value entered in field location 19 - 27 on each R record.

10. The total number of employees/payees entered in location 2-11 on the F record must agree with the count of S records on the file.

11. The total number of employers entered in location 12-21 on the F record must match the count of E records on the file and must match the "Total Number of Employers" entered on the upload page.

12. Only one original return will be accepted electronically for each employer, regardless of who transmitted the return.

13. The Maine income tax withholding due in location T 123 - 136 must equal the quarterly Maine income tax withheld in location T 213 - 226 minus voucher payments in location T 112 - 122.

14. The Maine income tax withholding due in location T 123-136 must equal the total amount due for the quarter in location T 175-188.

15. The Schedule 2 waiver indicator in the E record Location 173 must match the Schedule 2 waiver indicator in the T record Location 13.

16. The withholding file may contain only original returns. Use Specifications for Amended Quarterly Income Tax Withholding to file certain amended returns.