



FORM W-3ME

2007

MAINE REVENUE SERVICES
RECONCILIATION OF MAINE
INCOME TAX WITHHELD IN 2007



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0706600

File by February 28, 2008. See instructions below

Check this box if you are submitting Maine withholding data on Form 1099 electronically with the IRS through the Combined Fed/State Filing Program.

Form fields for Withholding Account Number, Name, and tax amounts (Total Maine Income Tax withheld, Total Maine Income Tax reported, Third-party payers of sick pay, Employers).

Under penalties of perjury, I certify that the information contained on this return, report and attachment(s) is true and correct.

Date Signature Title (Owner, President, Partner, Member, etc.) Telephone

(Detach here and submit the above part)

INSTRUCTIONS FOR FORM W-3ME
RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2007

Note: Employers with 100 or more employees and payroll processors reporting for 100 or more clients must submit Form W-3ME electronically. All others are encouraged to file electronically.

Maine Revenue Services provides two electronic filing options: File online using the Maine Revenue Services I-File program or upload a text file (formatted to required specifications) containing Form W-3ME data using Maine Revenue Services Form W-3ME Bulk Filing.

General Instructions

Employers and other payers who withhold Maine income tax during the calendar year must file an annual reconciliation (Form W-3ME) on or before February 28 of the following year.

Line Instructions

- Line 1. Enter total Maine withholding reported on payee statements issued under this withholding account number (e.g. box 17 of federal Form W-2).
Line 2. Enter total Maine withholding reported for this account for each quarter on Form 941ME or 941/C1-ME.
Line 3. If you are a third-party payer of sick pay, enter the amount of withholding, if any, included in your quarterly returns that are reported on Annual Wage Statements (Forms W-2) issued directly by the employer to employees.
Line 4. Employers only: Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third party payer of sick pay.

Payee Statements

Do not submit paper copies of payee statements (Forms 1099 or W-2) to Maine Revenue Services; MRS will not process them. Maine withholding for each employee or payee is instead reported quarterly on Form 941ME, Schedule 2 or Form 941/C1-ME, Schedule 2/C1, whichever applies to you.

Maine Revenue Services does accept Forms 1099 and W-2 on magnetic media. If you are a non-wage withholder who receives an exception from the requirement to complete Schedule 2 on your quarterly return, you must submit Form 1099 and W-2G information via magnetic media directly to Maine Revenue Services.

- When to File: No later than February 28, 2008.
Where to File: Mail by FIRST CLASS MAIL to: Maine Revenue Services, P.O. Box 1061, Augusta, ME 04332-1061
How to File: File Form W-3ME and supporting data separately from your Form 941ME or 941/C1-ME return.
DO NOT include Form W-3ME and supporting data in the same envelope with Form 941ME or 941/C1-ME returns.