



PAUL R. LEPAGE  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
24 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
EIN/SSN: \_\_\_\_\_  
Company Name and Address: \_\_\_\_\_

To: Maine Revenue Services

Subject: Request for Waiver of Mandatory Electronic Payment of Taxes Owed

On behalf of the individual/entity listed above, a waiver from remitting tax payments electronically to the State of Maine as mandated in Maine Revenue Service's Rule 102 is hereby requested.

Reason for Request: (see Rule 102 mandate, sect 7)

- a. The taxpayer's bank does not participate in ACH in any form.
- b. Future trend analysis shows decline resulting in tax liability below threshold.
- c. Liability during look-back period no longer meets/exceeds threshold.
- d. Liability meets/exceeds threshold due to uncharacteristic amounts in 3 or fewer months.
- e. The taxpayer is under the payroll administration of the federal government.
- f. The taxpayer is required to file three or fewer times per year.
- g. Other: \_\_\_\_\_

\* Please include supporting information if applicable \*

Date Expected to be in Compliance: \_\_\_\_\_

**Requests may be submitted via email, in which case responses will also be returned by email.**

----- FOR MRS USE ONLY -----

If you inadvertently receive a notice during the next two years, please attach a copy of this waiver letter and mail it to the address above, attn EFT Unit.

**Your request for a waiver has been:**  Approved through \_\_\_\_\_  Denied

Date Received: \_\_\_\_\_

Please contact the EFT Unit with any questions, see number below.

Matthew Pettengill  
MA II  
EFT/Deposit Unit