

# UNEMPLOYMENT INSURANCE CONTRIBUTION RATES FOR 2008

**Wage Base** – For tax year **2008**, employers pay unemployment taxes on the first **\$12,000** of each employee's gross earnings.

**Experience rating system and tax rates** – Each employer's contribution rate is determined using the Department of Labor (DOL) "experience rating" system. The employer's experience rate is determined through multiple factors over time. The rate may be higher or lower than the average employer rate. The rate reflects an employer's history of average taxable wages, contributions paid and benefits charged.

**Technical explanation of tax rates** - Every year, the Reserve Ratio is recalculated for each employer. This recalculation may or may not result in a rate change.

All employers are then **arrayed** into a list in descending order by their Reserve Ratios. They are divided into 20 categories with approximately the same amount of taxable wages in each category. Employers having the least use of the unemployment program are at the top of the list and those with the most use are at the bottom.

These 20 categories each have an experience factor. The

experience factor is the proportion of the average contribution rate that is payable by employers in that category.

The planned yield is determined from a set of formulas. It is the percentage of total (taxable) wages necessary to generate the desired amount of revenue. The **planned yield** for **2008** is set in law at 0.60%.

The predetermined yield, or average contribution rate, is then computed. It is the average contribution rate needed to generate the desired amount of revenue for the amount of taxable wages.

The contribution rates for the 20 categories are computed by multiplying the **predetermined yield** by the **experience factors** for each category.

The lowest contribution rate for 2008 is 0.42%, the highest is 5.40%, and the new **employer rate** for 2008 is 1.53%.

For more information, go to the Maine Department of Labor web site at [www.maine.gov/labor](http://www.maine.gov/labor).

## New Hire Reporting Requirements

Maine employers are required by law to report certain information to the Department of Health and Human Services (DHHS) within seven days of the date an employee is newly hired, rehired or terminated. Employers must report the employee's full name, address, social security number, date of birth and date of hire, rehire or termination, as well as the employer's name, address, telephone number, Maine Department of Labor Number and Federal Employer's Identification Number (EIN).

The required "New Hire" information may be reported in the following ways:

<b>Voice recognition telephone</b>	This system is available 24 hours a day, 7 days a week. Call (207) 624-7880 or the toll free number 1-800-845-5808 (in-state only).
<b>Magnetic tape or diskette</b>	Call (207) 287-6863 or go to the web site for file layout information.
<b>FAX</b>	FAX a New Hire Report Form to (207) 287-6882 (local call) or the toll free number, 1-800-437-9611 (in-state only). Obtain a New Hire Report Form either by calling (207) 287-6863 or downloading it from the web site at <a href="http://www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html">http://www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html</a>
<b>Regular mail</b>	Mail your report to: Division of Support Enforcement and Recovery New Hire Reporting Program 11 State House Station, Augusta, ME 04333-0011
<b>Email</b>	Send your report to <a href="mailto:maine.newhire@maine.gov">maine.newhire@maine.gov</a>

"New Hire" information provided by Maine employers helped increase child support collected by payroll deductions to over \$65 million in fiscal year 2004. This has made a great difference in the lives of many children who otherwise might not have received the financial support to which they are entitled. For more information about New Hire Reporting, call the Department of Health and Human Services, Division of Support Enforcement and Recovery at (207) 287-6863 or access the web site at [www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html](http://www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html).

## Unclaimed Property Reporting Requirements

Maine businesses are required to identify, report and remit unclaimed property to the Office of State Treasurer in accordance with 33 M.R.S.A., Chapter 41. The required reports may be filed online (secure server) electronically using free downloadable software available at [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) or on paper.

The report must be filed May 1st for life insurance property, gift certificates/cards, and stored value cards, and November 1st for all other unclaimed property, such as, bank accounts, uncashed checks and securities.

For more information, go to [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) or call (207) 624-7470.

## WITHHOLDING AND UC FORMS

**FORM 900ME - SEMIWEEKLY PAYMENTS OF WITHHELD INCOME TAXES:** If your withholding tax remittance frequency is semiweekly and wages or non-wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages or non-wage payments are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Use Payment Voucher Form 900ME (provided by Maine Revenue Services in a separate booklet) to make your payments. **If you make semiweekly payments electronically using EZ pay, do not send paper copies of Form 900ME to Maine Revenue Services.**

**FORMS 941ME & 941/C1-ME - QUARTERLY RETURN OF INCOME TAX WITHHOLDING AND UNEMPLOYMENT CONTRIBUTIONS** must be filed by all employers or non-payroll filers registered to remit income tax withholding and/or unemployment contributions. The form is used to report income taxes withheld for the quarter, to reconcile payments of income taxes withheld made during the quarter, to calculate your unemployment contributions for the quarter, to report your employee or payee wage listing information for the quarter and to make payment for any balance due for income taxes withheld and/or unemployment contributions. The quarterly return is due the last day of the month following the end of each calendar quarter, even if there is no withholding tax or unemployment contributions to report.

**FORM W-3ME - ANNUAL RECONCILIATION:** Due February 28 of the following year or at termination of business.

**FORMS W-2, 1099, etc.** Employee income and withholding statements must be furnished to payees by **January 31st** of the succeeding year. If employment ends before December 31, you may furnish copies to the employee at any time after employment ends, but no later than January 31. If a terminated employee requests Form W-2 in writing, you must give the employee completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later. A person/employer who furnishes a false or fraudulent statement or fails to furnish a statement commits a civil violation subject to a fine of \$50 for each failure.

**FOR INFORMATION ON FILING THE ABOVE FORMS ELECTRONICALLY, SEE PAGE 8.**

## GENERAL INSTRUCTIONS

Returns must be completed and filed with Maine Revenue Services each quarter according to the following schedule:

<u>Quarter</u>	<u>Period Covered</u>	<u>Due Date</u>
Quarter 1.....	01-01-08 to 03-31-08.....	04-30-08
Quarter 2.....	04-01-08 to 06-30-08.....	07-31-08
Quarter 3.....	07-01-08 to 09-30-08.....	10-31-08
Quarter 4.....	10-01-08 to 12-31-08.....	01-31-09

**Note:** A combined return must be filed each quarter, even if you had no income tax withheld or unemployment contributions for that period. Each page submitted must have your Withholding Account Number and your Unemployment Account Number clearly printed at or near the top of the page. Do not write notes on wage listing pages.

The combined Maine Revenue Services and Department of Labor return (Form 941/C1-ME) is used to report total income tax withheld for the quarter, to reconcile 900ME voucher payments made during the quarter, to calculate your unemployment contributions for the quarter and to report your employee wage listing for the quarter. You are required to record income tax withheld for each employee or payee.

Each quarterly return in this booklet is preprinted with the quarter being reported, Withholding Account Number, Unemployment Contributions Employer Account Number, business name(s), calendar period covered and due date. Returns must be completed and filed with Maine Revenue Services on or before the required due date.

Complete the Cancellation Notice on the bottom of any quarterly return when the business terminates or the requirement to withhold permanently ceases.

When using a paid preparer or payroll processor, enter their federal employer identification number (EIN) and Maine payroll processor

license number in the designated fields.

Complete the Name and Address Change Form 941/C1C-ME on page 3 if there has been a change in the business name, address or telephone number. We will correct our records and, if necessary, provide new payment vouchers and Forms 941/C1-ME. **Do not make changes on Form 941/C1-ME.** If your current Federal Employer Identification Number (Maine Withholding Account Number) changes, call the Central Registration Unit at (207) 621-5129.

If you have questions regarding unemployment insurance status, determination of contribution rates or general unemployment insurance information, call the Department of Labor at (207) 621-5120. Any other questions regarding this form or income tax in general should be directed to Maine Revenue Services at (207) 626-8475, select 1, option 4.

**Interest and Penalties.** Beginning January 1, 2008, the interest rate is 12% per annum, compounded monthly. The penalty for failure to pay either the withholding or unemployment tax on time is 1% per month up to a maximum of 25%. The penalty for failure to file a return on time is 10% of the tax liability or \$25.00 for each tax, whichever is greater. If the return is filed more than 30 days after demand, the penalty is 100% of the income tax withholding due.

**Do not staple or tape forms together. Paper clip all Schedule 2/ C1 wage listing pages to the back of the combined withholding/ unemployment tax return. Do not mail photocopies of the forms in this book to Maine Revenue Services. Photocopied forms cannot be processed by the Maine Revenue Services scanning system. If you need additional wage listing pages, visit the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue), call (207) 624-7894 or write: Maine Revenue Services, P.O. Box 9100, Augusta, ME 04332-9100.**

## REPORTING THIRD-PARTY SICK PAY

Many employers that provide wage protection for employees who miss work due to illness or injury often do so through a third party, such as an insurance company. Sick pay paid by a third party that is considered wages for federal purposes is treated as wages for Maine purposes and subject to voluntary withholding as requested by the employee.

A third party that withholds Maine income taxes from sick pay is

required to remit payment and file withholding returns under the same rules that apply to employers. The third party must file returns under its own EIN and include all Maine income tax withheld for the quarter. The return must include on Schedule 2/C1 the amount withheld from each employee/payee, even if the Wage Statement (Form W-2) reflecting the sick payments will be issued by the employer and not the third party. **Employers: Do not include on**

## REPORTING THIRD-PARTY SICK PAY, continued

### Form 941/C1-ME any Maine income tax withheld and remitted by a third party from sick payments.

For Unemployment Compensation purposes, taxable wages include any sick, accident, disability or medical payments, or payments for hospitalization expenses in connection with sickness or accident disability, if the payment was made by an employer or a third party within six months after the end of the month in which the

employee ceased work for that employer. Third party payers: Do not include sick pay and disability payments on Form 941C/1-ME. Instead, report the payments to the employer. **Employers must include in Column 16 on Schedule 2/C1 the entire amount of sick and disability payments paid to each employee during the quarter if those payments fall within the period. Also include the payments on line 6, any excess amount on line 7, and any portion falling within the taxable wage base on line 8.**

## SPECIFIC INSTRUCTIONS

**Note:** The forms in this booklet are designed to comply with optical scanning requirements. Spaces underlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must appear in upper case only and start on the left; numbers start from the right. For example:

Name:	C O M P A N Y I N C
Address:	1 2 3 F I R S T S T
Maine Income Tax Withheld:	1 2 3 4 5 . 0 0

Additional forms can be downloaded at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).

### Part One Income Tax Withholding

**Line A. Number of payees.** Enter the total number of employees or payees subject to Maine withholding this quarter.

**Line 1.** Enter the total amount of Maine income tax withheld from Schedule 2/C1 – Quarterly Income Tax Withholding and Unemployment Compensation Wages Listing, line 19b. All employers and non-payroll filers who paid reportable wages or made non-wage payments during the quarter must complete Schedule 2/C1. See the instructions for Schedule 2/C1 on page 7.

**Line 2.** Enter the total dollar amount of semiweekly payments you have already remitted from Schedule 1/C1 – Reconciliation of 900ME Voucher Payments or EFT Payments of Income Tax Withholding, line 13. If you are not required to make payment of income tax withholding on a semiweekly schedule, enter zero. For information about who is required to make semiweekly payments of income tax withholding, see instructions for Schedule 1/C1 on page 7.

**Line 3.** Enter the total Maine income tax withholding due with this return (line 1 minus line 2).

### Part Two Unemployment Contributions Report

**Lines 4 and 5.** Failure to complete lines 4 and 5 will result in additional paperwork for you to complete.

**Line 4.** Enter for each month the total of all full-time and part-time workers who worked, or received pay reportable for unemployment insurance purposes during the payroll period which includes, the 12th of each month. If you had no employment in the payroll period, enter zero (0).

**Line 5.** Enter the number of female workers who worked or received pay reportable for unemployment insurance purposes during the payroll period and are included in the totals on line 4.

**Line 6.** Complete Schedule 2/C1 (see instructions on page 7). Enter on this line the total Unemployment Compensation Gross Wages Paid this quarter. This amount should equal Schedule 2/C1, line 19a. If there are no wages, enter zero (\$0.00). An amount for wages or zero (\$0.00) must be entered on this line. If zero, do not complete Schedule 2/C1, column 16 (UC Gross Wages).

**Line 7.** Enter the sum of the amount of each individual's wages paid in this quarter which is in excess of \$12,000 for the year. For example, the wages of an employee paid \$5,000.00 in each quarter would be reported as follows (this is an example):

	Total	Excess	Taxable
1st Quarter.....	\$5000.00	\$ .00	\$5000.00
2nd Quarter.....	5000.00	.00	5000.00
3rd Quarter.....	5000.00	3000.00	2000.00
4th Quarter.....	5000.00	5000.00	.00

**Line 8.** Subtract the excess wages on line 7 from the total gross reportable wages on line 6. Enter the difference here.

**Note:** Excess wages cannot be greater than total reportable wages.

**Line 9a.** This is your employer contribution rate. To offset the cost of the CSSF assessment (see Line 9c below), the UC rate for each employer, except employers currently paying at the highest rate, is reduced by an amount equal to the CSSF rate. Your UC rate is preprinted to the right of this line. If you have been notified that this rate is incorrect, cross out the pre-printed value and enter the correct rate.

**Line 9c. Competitive Skills Scholarship Fund Assessment.** The Competitive Skills Scholarship Fund (CSSF) Program is a new program coordinated by the Department of Labor's Career Centers to provide training to unemployed and underemployed low income Maine workers. The program is intended to address the growing skill gap in the workforce and to help businesses get the trained workers they need. The program is funded by an assessment of .05% of taxable wages reported on line 8. *Direct reimbursable employers are not subject to the assessment.* Because federal law prohibits a state from setting its highest UC rate lower than 5.4%, the UC rate for employers at this rate cannot be reduced. For more information about the CSSF program, contact the Maine Dept. of Labor at 621-5120 or by email at [division.uctax@maine.gov](mailto:division.uctax@maine.gov)

**Line 10.** Calculate the total unemployment contributions and CSSF assessment due this quarter by adding lines 9b and 9d.

DIRECT REIMBURSEMENT EMPLOYERS MUST COMPLETE EVERY LINE OF THE RETURN

### Part Three Calculate the Total Amount Due

**Line 11.** Enter the total income tax withholding and unemployment contributions due with this return (line 3 plus line 10). If any portion of the balance due is not paid by the due date, interest and penalties will be charged on the unpaid balance. Additional penalties will be assessed if the return is not filed on time.

## Schedule 1/C1 Instructions

### Reconciliation of 900ME Payments or Electronic Payments of Income Tax Withholding

Employers or non-payroll filers who reported Maine income tax withholding of \$18,000 or more for the 12 months ending June 30, 2007 are required to make payments of income tax withholding on a semiweekly schedule (see below). Employers or non-payroll filers who reported Maine income tax withholding of less than \$18,000 for the 12 months ending June 30, 2007 are required to make payments quarterly. See page 3 of this booklet to find your withholding tax remittance schedule (frequency).

**If you are required to pay income tax withholding on a semiweekly basis, you must complete Schedule 1/C1.** Complete one line of the schedule for each payroll during the quarter. Payments may be made by paper voucher (Form 900ME) or electronically (EFT or EZ Pay - See page 8 for details).

**Line 12.** Add the subtotals for the withholding amount columns and enter the total withholding amount for this quarter. The total withholding amount should equal the amount entered on Form 941/C1-ME, line 1 (from Schedule 2/C1, line 19b).

**Line 13.** Add the subtotals for the payment amount columns and enter the total payment amount for this quarter. The total payment amount will be entered on Form 941/C1-ME, line 2. The payment amount includes all payments made in the quarter, whether made by Form 900ME or electronically (EFT or EZ Pay - See page 8 for details).

Semiweekly Schedule	
Day Wages Paid	Remittance Due
Wednesday, Thursday, or Friday .....	On or before the following Wednesday
Saturday, Sunday, Monday, or Tuesday .....	On or before the following Friday

## Schedule 2/C1 Instructions

### Quarterly Income Tax Withholding and Unemployment Compensation Wages Listing

**All filers who paid reportable wages or withheld Maine Income Tax during the quarter must complete Schedule 2/C1 – Quarterly Income Tax Withholding and Unemployment Compensation Wages Listing.** Use as many pages as necessary to report all wages and non-wage payments during the quarter. Complete all information for each Schedule 2/C1 page submitted.

If you need additional forms, go to [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) select “Combined Withholding and Unemployment Contributions (941/C1-ME)” or call (207) 624-7894. If the Department of Labor has determined that you are a seasonal employer, Part 2 will list your seasonal period. **Nonseasonal and seasonal wages of an employee must be reported on two separate lines.**

**Column 14.** Enter each employee’s or payee’s last name, first name, and middle initial. Enter the name of an employee or payee with both nonseasonal and seasonal wages on two separate lines.

**Column 15.** Type or print each employee’s or payee’s social security number. Enter the social security number of an employee or payee with both nonseasonal and seasonal wages on two separate lines. **Do not enter all zeros in SSN field.** If an SSN or EIN is unavailable, enter one of the following series of numbers: 111-00-0001, 111-00-0002, 444-00-0001 or 666-00-0001.

**Column 16.** Enter the amount of unemployment compensation gross wages paid during the quarter covered by this report. Nonseasonal wages are wages for services performed for a nonseasonal industry or for services performed before or after the designated seasonal period for a seasonal industry. **If you are reporting nonseasonal wages, do not check the box marked “seasonal.”** Seasonal wages are wages

for services performed during the seasonal period for a business designated as seasonal by the Department of Labor (“DOL”) **To report seasonal wages, check the box marked “seasonal” in the shaded column. Do not report partners’ or sole proprietor’s wages or wages paid by a sole proprietor to a spouse, parent, or child under age 18.** If an employee’s wages are greater than \$999,999.99, enter the wages on two or more lines to add up to the total reportable wages for the employee.

**Column 17.** Enter the Maine income tax withheld in the quarter for the employee and/or payee listed in column 14. Also include backup withholding, pension withholding, distribution withholding, or similar withholding.

**Line 18a.** Enter the total amount of column 16 (UC Gross Wages Paid) for this page.

**Line 18b.** Enter the total amount of column 17 (Maine Income Tax Withheld in the Quarter) for this page.

**Line 19a. On the last Schedule 2/C1 page only,** enter the total UC gross wages paid for line 18a of all pages. Enter this amount on Form 941/C1-ME, Part 2, line 6.

**Line 19b. On the last Schedule 2/C1 page only,** enter the total Maine income tax withheld in the quarter reported on line 18b of all pages. Enter this amount on Form 941/C1-ME, Part 1, line 1.

## AMENDED RETURNS

If you made an error on a previously filed return, you must file an amended return to correct the error. Amended returns (one for income tax withholding and one for unemployment contributions) are located in this booklet immediately following Form W-3ME. Instructions for completing these forms are on the back of each form.

Additional forms are available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or by calling (207) 624-7894.

## ELECTRONIC FILING REQUIRED FOR SOME EMPLOYERS/PAYORS



New Rule 104 (Electronic Filing of Maine Tax Returns) requires electronic filing of Maine income tax withholding returns if the employer or payor has 75 or more employees or payees. The threshold is reduced to 50 employees or payees in any calendar year beginning after 2008. Employers/payors unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. To view Rule 104, see [www.maine.gov/revenue](http://www.maine.gov/revenue) (select "Laws & Rules").

The **Maine Employers Electronic Tax Reporting System (MEETRS)** allows employers and non-wage withholders to file multiple forms with a single login, including quarterly returns and the annual reconciliation (Form W-3ME). Forms W-2 and 1099 are expected to be added during 2008. Employers/payors using software capable of producing a file that conforms to the Maine Revenue Services ICESA specifications may upload that file to MRS via the web. Revised quarterly return file specifications for 2008 are available to view or download from the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select "Electronic Services" and scroll to "Payroll Taxes").

The quarterly return and Form W-3ME may also be filed via the MRS Internet filing program (Maine I-file), which does not require any special software. For your convenience, you may upload wage listing spreadsheet files via the Maine I-file program. Maine I-file has many convenient features:



- ▶ **EASY LOGIN:** The login process is quick, making it faster and easier to get your work done.
- ▶ **FLEXIBLE FILING:** You can file returns for any quarter of the year.
- ▶ **FILE UPLOAD:** You can upload employee wage and withholding data from your spreadsheet file.
- ▶ **PRE-FILLED PAYMENT DATA:** Semiweekly payments made on Form 900ME or via EZ Pay will be prefilled automatically on your I-File account, saving you time.
- ▶ **PRE-FILLED EMPLOYEE DATA:** The *I-File* system for payroll taxes stores your employee data for the next quarter. Employee names and social security numbers will be pre-filled automatically.
- ▶ **SECURITY:** Maine Revenue Services uses 128-bit encryption and secure socket layer technology to ensure the data you enter and send is secure.

**Try it on your own or call us for assistance.** Experienced personnel will walk you through your initial registration and answer any questions you may have. **Call (207) 626-8475, select option 1, then option 4** for a direct connection to the Maine Business Tax Unit. For more information, see [www.maine.gov/revenue](http://www.maine.gov/revenue).

## Electronic Payment Options



Maine Revenue Services ("MRS") offers a convenient 24-hour electronic payment option called **EZ Pay**. You can access **EZ Pay** on our web site at [www.maine.gov/revenue/netfile/ezpay.htm](http://www.maine.gov/revenue/netfile/ezpay.htm). Almost any type of tax payment can be made, including withholding and unemployment taxes. To avoid having to make payments earlier than necessary, payments may be scheduled in advance and will automatically be withdrawn on the payment date you select.

To use **EZ Pay**, simply register online at the time you want to make your first payment. Once registered, the system will ask you to select the tax type you want to pay. If you are making a semiweekly payment, select "900ME Withholding Semiweekly Payment." If you are paying a tax balance due with your quarterly combined return, select "941/C1-ME Combined Withholding/Unemployment Payment." If you are paying a balance due from a bill or notice that you received from MRS, select "Bill Payment." If you make semiweekly payments electronically, do not send paper copies of Form 900ME to MRS.

MRS accepts both ACH credit method and ACH debit payments for combined income tax withholding and unemployment contributions quarterly returns. Both ACH payment methods require registration applications to participate.

**EFT Required.** Taxpayers with an annual total combined tax liability for all taxes of \$100,000 or more must pay electronically. For 2009, taxpayers with an annual combined tax liability of \$50,000 or more must pay electronically. For years after 2009, the threshold is \$25,000 or more. Payroll processing companies must remit electronically for all clients, even if clients are not mandated to pay electronically. A payroll processing company may request a waiver from this requirement for good cause. MRS also encourages voluntary participation in the EZ Pay program by those not required

to pay electronically. There are no payment minimums.

**ACH Credit.** A taxpayer may make payments using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account. You must have previously established a relationship with a bank that provides this service (generally larger commercial banks) and you must have previously registered with the MRS EFT Unit as a credit method payer.

**ACH Debit.** A taxpayer may make payments using this method by authorizing MRS to electronically transfer tax payments from the taxpayer's deposit account to the MRS deposit account. The authorization is initiated through a telephone call to the MRS electronic withdrawal payment system (207-624-7777). This telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 15 days in the future. The amount due shown on the return you filed will be deducted from your account within 3 business days from the date you authorize the transfer.

**Penalty for Insufficient Funds.** The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$20 or 1% of the payment amount, whichever is greater.

**Penalty for Failure to Pay by Electronic Funds Transfer.** Any person required to pay by electronic funds transfer who fails to do so is liable for a penalty equal to the lesser of 5% of the tax due or \$5,000.

For more information, an application or a copy of Rule 102, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) and select Electronic Services; send an email to [efunds.transfer@maine.gov](mailto:efunds.transfer@maine.gov); send a fax to (207) 287-6975; call (207) 287-8276; or write to: EFT Unit, Maine Revenue Services, PO Box 9100, Augusta, ME 04332-9100.