



FORM W-3ME

2009

MAINE REVENUE SERVICES
RECONCILIATION OF MAINE
INCOME TAX WITHHELD IN 2009



0906600

File by February 28, 2010. 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 three numbered sections for tax amounts: 1. Total Maine Income Tax withheld shown on payee statements, 2. Total Maine Income Tax reported on quarterly reports for the year, 3. Third-party payers of sick pay, and 4. 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 2009

Note: Revised Rule 104 (Electronic Filing of Maine Tax Returns) requires electronic filing of Maine income tax withholding returns for 2009 if the employer or payor has 50 or more employees/clients/payees in the first calendar quarter of 2009 or 10 or more employees/clients/payees in the second, third or fourth calendar quarters of 2009.

Maine Revenue Service 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. Generally, total income tax withheld as shown on Form W-3ME should equal the total withholding reported to Maine Revenue Services for the year on quarterly returns and should also equal the total amount of Maine income tax withheld as shown on all information returns furnished to payees.

Specific 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, 941/C1-ME, or 941P-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

Maine Revenue Services does not accept paper copies of payee statements (Forms W-2 and 1099).

You may file Forms W-2 electronically using the Maine Employers Electronic Tax Reporting System (MEETRS). For more information about electronic filing of Forms W-2, see the Maine Revenue Services website at http://www.maine.gov/revenue/magmedia/magmedia.html.

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 directly to Maine Revenue Services on magnetic media. Otherwise, you may choose to submit Forms 1099 and W-2G data to MRS through the IRS under the Combined Federal/State Filing Program.

- When to File: No later than February 28, 2010.
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, 941/C1-ME, or 941P-ME return.

DO NOT include Form W-3ME and supporting data in the same envelope with Form 941ME, 941/C1-ME, or 941P-ME returns.