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September 2009

**Electronic Filing Mandate for
Sales Tax, Use Tax and Service Provider Tax Returns
Second Notice**

If you already file sales, use, or service provider tax returns electronically, if you have already registered to use the TeleFile system, or if you have already been granted a waiver and will continue filing paper returns, please disregard this notice.

Effective January 1, 2010 all sales, use and service provider accounts reporting on a quarterly basis will be required to file their returns electronically. This notice is being sent to you as our records indicate that you are currently a quarterly filer or a *seasonal account* that meets the *quarterly* filing threshold.

Why is this happening?

All businesses strive to provide their services in the most cost efficient manner. State Government is no different. Reduced paper consumption is both cost effective and environmentally friendly. Electronic filing of returns also provides editing functions to correct mathematical errors before submitting the return, resulting in an error free return and less time spent by our staff to resolve simple errors.

What if I don't have internet access?

Maine Revenue certainly realizes that not all retailers may have a computer or internet access. *For taxpayers without internet access, a TeleFile system is being developed to accept sales, use and service provider tax returns over the telephone.* Telephone filing will require you to enter your sales information using the keypad on a touch-tone telephone.

The TeleFile system should not be confused with the TeleDebit system already in place. The TeleDebit system only accepts payments, it cannot accept your sales information.

What if I am already filing electronically?

If you have been filing electronically, *there is nothing you need to do.* Requests to continue receiving a paper return will no longer be honored. Reminders to file your return are sent through the email. Please be sure your email address with Maine Revenue Service is always current.

-Please see reverse side for additional information-

What if I do not want to do electronic banking?

Both the IFile (internet filing) and TeleFile (telephone filing) systems allow you to *electronically file a return and make payment with a paper check*¹. The IFile process generates a voucher to send with your check. The TeleFile process will provide information to place on or with the check. The additional information is needed to properly post your payment.

How do I use the IFile system?

The IFile system is found at <http://www.maine.gov/revenue/netfile/gateway2.htm>. An informational pamphlet on Internet Filing has been included with this notice. You can also call 207-624-9693 between 8:00 am and 5:00 pm, Monday-Friday for additional assistance.

What if I want to do TeleFile?

To apply for the TeleFile program, complete sections 1 and 2 of the enclosed Internet Filing Waiver Application. Please submit this application **no later than November 1, 2009**. *Your business will be granted an automatic waiver from filing over the internet until the TeleFile system is available.* You will receive a confirmation letter acknowledging your application. Maine Revenue Service will send you additional information when the TeleFile system is operational. *We will continue to send you paper returns until the TeleFile system is ready.*

What if I don't want to file using the internet or telephone?

A retailer may request a waiver if the electronic filing requirement causes undue hardship. The waiver request must be in writing and contain an explanation of the hardship that will be caused by complying with the electronic filing requirements. Telephone calls cannot be honored.

To request a waiver from electronic filing, complete sections 1 and 3 of the enclosed Internet Filing Waiver Application. Requests for a waiver should be mailed **no later than November 1, 2009**. First time waivers are being granted for a period of two years. Maine Revenue Service will stop sending paper returns unless a written waiver request is received from your business.

What will happen on January 1, 2010?

The January-March return due on April 15, 2010 will be the first return affected by this change. Maine Revenue Service will include a reminder in the mailing of the October-December return (typically around December 15th) that we will no longer be sending paper returns. All quarterly accounts will automatically be coded in our system. Taxpayers that have not requested Telefile or applied for a waiver will no longer receive paper returns.

¹ Some retailers may be required under separate rule to pay electronically and may receive or have received additional correspondence from Maine Revenue on this issue. Similar waiver provisions exist for electronic payment mandates.



**MAINE REVENUE SERVICES
INTERNET FILING WAIVER APPLICATION
SALES, USE, OR SERVICE PROVIDER TAX ACCOUNTS**

Section 1 – Required Information

Legal Name(s): _____
 Business Trade Name: _____
 Employer Identification Number: _____ Contact Person: _____
 Social Security Number: _____ Phone Number: _____
 Mailing Address: _____

 Sales, Use, or Service Provider Tax Account Number: _____

Signature	Title	Date	Phone Number

Section 2 - To be completed by TeleFile Applicants

I would like to use the telephone filing system to file my tax returns.

Section 3 - To be completed by Waiver Applicants

I need a waiver from electronically filing a sales, use, or service provider tax return.

****You must provide the reason(s) your business is unable to electronically file a sales, use, or service provider tax return. Use the reverse side if you need more space.**

Return To: Sales, Fuel and Special Tax Division
 Maine Revenue Service
 P.O. Box 1065
 Augusta, ME 04332-1065
 Attn: Sara Lewis