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04 **Form W-3ME**
05 **2021**

04 **Maine Revenue Services**
05 **Reconciliation of Maine**
06 **Income Tax Withheld in 2021**



99

1106600

07 **Note: Electronic copies of payee statements**
08 **must be filed with Maine Revenue Services no**
09 **later than January 31. See instructions below.**

X Check here if this is an AMENDED return

Due February 28, 2022.

11 Withholding Account Number:	1. Total Maine income tax withheld shown on payee statements..... \$	999999	99
12			
13 99 999999999	2. Total Maine income tax reported on quarterly reports for the year. \$	999999	99
14			
15 Name:	3. Third-party payers of sick pay (see instructions below). All others may skip this line..... \$	999999	99
16 XXXXXXXXXXXXXXXXXXXXXXXX			
17	4. Employers (see instructions below). All others may skip this line..... \$	999999	99
18 XXXXXXXXXXXXXXXXXXXXXXXX			
19			
20 Third-party payer name XXXXXXXXXXXXXXXXXXXXXXXX	Third-party payer ID Number:		
21 Under penalties of perjury, I certify that the information contained on this return, report and attachment(s) is true and correct.			
22			
23			
24 Date Signature Title (Owner, President, Partner, Member, etc.) Telephone			

Note: MRS Rule 104 (Electronic Filing of Maine Tax Returns) generally requires electronic filing of Maine income tax withholding returns, including Form W-3ME. Employers/payers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. The request must be in writing and must include the name, address and withholding account number of the business, a detailed explanation of why filing electronically poses a significant hardship and the length of time for which you are requesting a waiver. Mail requests to: Maine Revenue Services, Withholding Unit, P.O. Box 1060, Augusta, ME 04332-1060. To view Rule 104, see www.maine.gov/revenue (select "Laws & Rules").

31 Maine Revenue Services provides two electronic filing options: File online using the Maine Revenue Services Withholding I-File program or upload a text
32 file (formatted to required specifications) containing Form W-3ME data using the Maine Revenue Services MEETRS system. For more information on
33 these programs, see www.maine.gov/revenue/electronic-services.

34 **General Instructions**

35 Employers and other payers who withhold Maine income tax during the calendar year must file an annual reconciliation (Form W-3ME) on or before
36 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
37 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
38 furnished to payees. If you are completing this form as a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 3. If you
39 are completing this form as an employer issuing wage statements that includes withholding reported by a third-party payer of sick pay, lines 1 and 2 should
40 differ only by the amount entered on line 4. Otherwise, if lines 1 and 2 do not agree, correct any reporting errors by filing an amended quarterly return for
each period in which errors were made. See the instructions for Form 941ME for further details.

41 **Specific Instructions**

42 **Entity Information.** Enter the company's withholding account number, name and address in the space provided.

43 **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).

44 **Line 2.** Enter total Maine withholding reported for this account for all quarters on Form 941ME. If you amended one or more quarterly returns, include
45 only the corrected amount.

46 **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 is reported on Annual
47 Wage Statements (Forms W-2) issued directly by the employer to employees.

48 **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. Enter
49 the amount of withholding remitted by the third party payer. Enter the third party payer name and ID number in the spaces provided.

50 **Payee Statements - Due January 31**

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

52 **Copies of payee statements required to be filed, or that are filed voluntarily, with Maine Revenue Services must be filed electronically no later**
53 **than January 31 following the calendar year to which the payee statements relate.**

54 Employers that file 250 or more W-2 forms with the Social Security Administration, non-wage payers that submit 250 or more of a single type of 1099 form
55 with the Internal Revenue Service, and entities that have received an exception from the requirement to complete Schedule 2 on their quarterly return must
56 file copies of such forms electronically directly with Maine Revenue Services.

57 A person who is licensed to conduct pari-mutuel wagering or to operate a slot machine in Maine must electronically file Form W-2G with Maine Revenue
58 Services for each payee for whom a statement is required to be provided under federal regulations.

59 All others may, at their option, file annual statements electronically with Maine Revenue Services or, for Forms 1099 only, through the Combined Federal/
60 State Filing Program. For more information, see Maine Revenue Services electronic filing specifications for Form W-2 or Forms 1099 and W-2G, available
61 at www.maine.gov/revenue (select Electronic Services).

62 When to File: No later than February 28, 2022.	62 Where to File: Mail by FIRST CLASS MAIL to:	62 Maine Revenue Services
63 How to File: File Form W-3ME separately from your Form 941ME return.		63 P.O. Box 1064
DO NOT include Form W-3ME in the same envelope with Form 941ME.		63 Augusta, ME 04332-1064