

FORM W-3ME

MAINE REVENUE SERVICES

2018

RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2018



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1106600

Note: Electronic copies of payee statements must be filed with Maine Revenue Services no later than January 31. 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.

Table with 4 columns: Description, Amount, and Total. Rows include Total Maine income tax withheld, Total Maine income tax reported, and Third-party payers of sick pay.

Third-party payer name, ID Number, Date, Signature, Title, Telephone fields.

Note: MRS Rule 104 (Electronic Filing of Maine Tax Returns) generally requires electronic filing of Maine income tax withholding returns...

Maine Revenue Services provides two electronic filing options: File online using the Maine Revenue Services I-File program or upload a text file...

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.

Specific Instructions

- Entity Information. Enter the company's withholding account number, name and address in the space provided.
Line 1. Enter total Maine withholding reported on payee statements issued under this withholding account number...
Line 2. Enter total Maine withholding reported for this account for all quarters on Form 941ME...
Line 3. If you are a third-party payer of sick pay, enter the amount of withholding...
Line 4. Employers only: Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third party payer...

Payee Statements - Due January 31

Maine Revenue Services does not accept paper copies of payee statements (Forms W-2 and 1099). Copies of payee statements required to be filed, or that are filed voluntarily, with Maine Revenue Services must be filed electronically no later than January 31 following the calendar year to which the payee statements relate.

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 with the Internal Revenue Service, and entities that have received an exception from the requirement to complete Schedule 2 on their quarterly return must file copies of such forms electronically directly with Maine Revenue Services.

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 Services for each payee for whom a statement is required to be provided under federal regulations.

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

When to File: No later than February 28, 2019. How to File: File Form W-3ME separately from your Form 941ME return. DO NOT include Form W-3ME in the same envelope with Form 941ME. Where to File: Mail by FIRST CLASS MAIL to: Maine Revenue Services P.O. Box 1064 Augusta, ME 04332-1064