

803 Withholding Tax Reports and Payments

Correction to Rule 803.03(D)(5) as follows, noted by strikeout and underline:

SECTION 3. COMPUTING THE AMOUNT OF MAINE TAXES WITHHELD

....

- D. Electronic Form W-4ME.** An employer or other payer may establish a system for its employees or other payees to file withholding exemption certificates electronically.

....

- (5) The electronic system must not allow the employee or other payee to modify or file an electronic W-4ME that does not comply with a notice specifying the amount or rate of withholding as described in paragraph ~~H~~ E.