

## SECTION 11 - ELECTRONIC FUNDS TRANSFER

**General Information:** Taxpayers with annual combined tax liability of \$10,000 or more for the lookback period ending June of the prior calendar year are required to remit tax payments electronically. Payroll processing companies must remit electronically for all clients regardless of whether those individual clients are required to pay electronically. Maine Revenue Services encourages voluntary participation by taxpayers who do not meet the minimum threshold for mandatory participation. More information is provided in Maine Revenue Services Rule 102, Electronic Funds Transfer at <http://maine.gov/revenue/rules/homepage.html>.

Only applicants who intend to use either the MRS **ACH Teledebit** telephone payment option, **ACH Credit** payment method, or **TELEFILE** for Sales/Use and Service Provider taxes need to complete this section. You cannot use ACH Teledebit to pay unemployment compensation taxes. If you are applying to register for TELEFILE and will be making payments with paper checks, complete only lines 67, 68, 71 and 72. If you have questions concerning TELEFILE, please contact the Sales, Fuel and Special Tax Division at (207) 624-9693.

67. Please indicate the application type for which you are applying:

**ACH Teledebit.** A taxpayer may pay taxes using this method by authorizing Maine Revenue Services to electronically transfer tax payments from the taxpayer's deposit account to the MRS deposit account. The authorization is initiated through a **"telephone call"** to the MRS electronic withdrawal payment system. The telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 15 days in the future.

**ACH Credit.** A taxpayer may pay taxes using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account.

**TELEFILE.** Taxpayers can choose TELEFILE to submit sales, use or service provider tax returns electronically using a touch-tone telephone as an alternative to filing over the internet. Payments can be submitted electronically or by paper check.

68. Provide the applicant's legal name, business trade name, mailing address, and Employer Identification Number or social security number if ownership is a sole proprietor. Also, provide the name, telephone number, fax number and email address for a contact person who can address questions pertaining to EFT transactions. Please notify the EFT Unit if there is a change to any of this information.

69. Debit method applications must include your bank's routing transit number, the type of bank account, and your bank account number. You must include either a voided check or a certifying letter from your bank. Service bureaus or other third parties that remit tax payments from their accounts on behalf of other companies may not use the ACH Teledebit method (see below).

70. Service bureaus, tax preparers or other third parties who remit tax payments for other companies must use the ACH Credit method. If you remit taxes for multiple other companies, only one application needs to be submitted.

71. "Tax Type" refers to the type of tax you want to pay or file electronically. "Tax Account ID Number" refers to the identification number that is required to properly identify your taxable entity. See [Tax Type/Tax Account ID Number Table](#) below.

If you are a service provider, please check with the EFT Unit before providing a list of clients. The list may not be necessary.

Tax Type	Tax Account ID Number
Sales	7 character seller's number
Use	7 character use tax number
Service Provider	7 character service provider number
Gasoline	7 character gasoline number
Special Fuel Supplier (SFS)	Company EIN on application followed by 00
Withholding (WH)	Company EIN on application followed by 00
State Unemployment Insurance (Unemployment Contributions)	10 digit Department of Labor number
Fiduciary	Company EIN on application followed by /0
Insurance Premium	Company EIN on application followed by 01
Fire Investigation and Prevention	Company EIN on application followed by 01
Cigarette	7 character Cigarette tax number
Tobacco Products	7 character Tobacco tax number
Corporate	Company EIN on application followed by /0
Individual Income Tax (Debit Method Only)	Social Security Number(s)

72. The application must be signed by an authorized person. It may be submitted by mail, email or fax. Our standard method for sending instructions is by email. If you would like EFT program and banking information sent to you by fax or mail, please note your request on the application. Otherwise, the information will be emailed to the address provided. Please allow at least one week to receive program instructions. In certain cases, the EFT Unit may request additional information.

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