

**State Of Maine**  
**Maine Revenue Services**

**Instructions for Submitting Forms 1099 and W-2G**  
**Tax Year 2009**

(Income from 1-1-2009 to 12-31-2009)

Maine Revenue Services (MRS) requires Forms 1099 to be submitted electronically or via the Combined Federal/State Filing Program. Form W-2G must be submitted directly to MRS. Magnetic media and paper copies will not be accepted. Only the following forms are required. Payment information from other forms may be included; however, it will be ignored.

- Form 1099-DIV Dividends and Distributions
- Form 1099-G Certain Government Payments
- Form 1099-INT Interest Income
- Form 1099-MISC Miscellaneous Income
- Form 1099-OID Original Issue Discount
- Form 1099-PATR Taxable Distributions Received From Cooperatives
- Form 1099-R Distributions from Pensions, Annuities, Retirement, IRAs, etc.
- Form W-2G Certain Gambling Winnings

(Note: Form W-2G cannot be filed through the Combined Federal/State Filing Program.)

If you are a non-wage withholder that is exempt from reporting payee withholding information with your Maine Quarterly return (Form 941ME), you must file Forms 1099 electronically directly with Maine Revenue Services. To obtain an exemption you must have submitted a completed request form to Maine Revenue Services. Once approved, you check the box on line B of your Quarterly Return and exclude Schedule 2.

All others may, at your choice, submit 1099 information directly to Maine Revenue Services or by participating in the Combined Federal/State Filing Program. This program allows the payer or its agent to include state data in 1099 information returns filed with the federal government and authorizes the release of this information to the applicable state involved. State information return data submitted to the IRS under this program should not be submitted directly to MRS as doing so will cause duplicate filings.

To take advantage of this program, the payer or agent must first obtain permission from the IRS to participate. After approval has been granted by the IRS to participate in the Combined Federal/State Filing Program, a copy of the IRS Form 6847 "Consent for Internal Revenue Service to Release Tax Information" must be sent to Maine Revenue Services, Withholding Tax Unit, SHS 24, Augusta, Maine 04333. See IRS Publication 1220 for more information about this program.

To submit files directly to MRS via the internet, logon to the MRS File Server at the web address indicated below and enter the specified User Name and Password. Both the user name and password are case sensitive.

# State Of Maine Maine Revenue Services

File Server: <https://mom01.secure.maine.gov/webmailbox/>

User ID: mrs\_1099

Password: PayMe\$4All

File Name: me1099.'TIN' (a text file with your TIN as an extension)

*Filename Example: if your Taxpayer Identification Number =*

*123456789 your filename = me1099.123456789*

Upon successful transmission of the file, send an immediate e-mail to [Daniel Folsom](#) with a cc: to [Lisa Grady](#). This is to ensure a timely and accurate receipt of agency data and **a pre-screen for correctness of format and content.**

The filing deadline for submission of files for forms 1099 or W-2G and electronic media is the same as that of the IRS, which is the last day of February 2010. If this day falls on a weekend or holiday, the filing deadline is the next business day (March 1, 2010). If the information returns are filed with the IRS electronically, the filing deadline for both MRS and the IRS is March 31, 2010.

## 2009 Form 1099 and W-2G File Data Standards

MRS requires completed T, A, and B records using the record layout and field definitions suggested by the IRS ([see IRS Rev. Proc. 2009-30](#) revised June 6, 2009). All filers submitting files directly to MRS should include T and A records populated according to the IRS specifications, unless otherwise noted below, and the 'B' record completed to the following specifications. All other fields and records not mentioned here may be included; however, they will be ignored.

**T-Record** – The field 'total number of payees' is not required to be completed when filing with MRS. The field may be zero filled.

**A-Record** – No changes.

## **Populate the B Record as follows:**

B-record, column 2 – 5	Payment Year 2009
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