DEPARTMENT OF ADMINISTRATIVE & FINANCIAL SERVICES
Maine Revenue Services
STATE OF MAINE

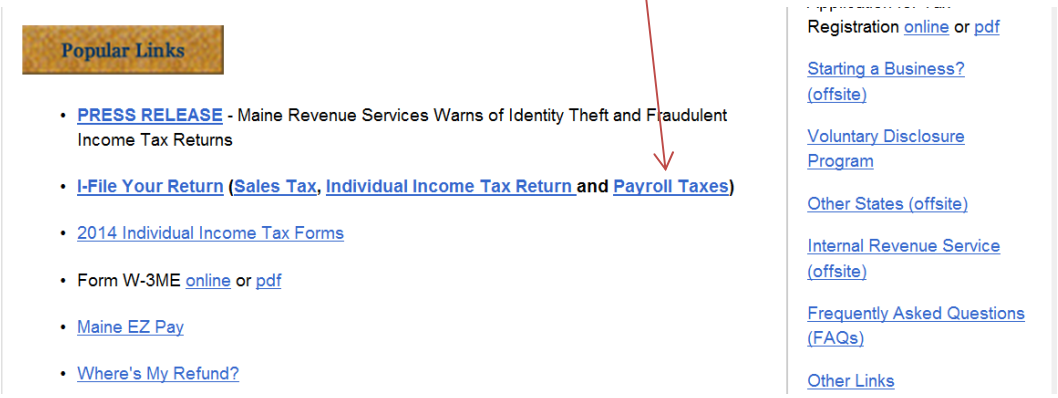
INTERNET FILING OF

INCOME TAX WITHHOLDING

The purpose of this document is to provide a general overview of the registration/filing process for Internet filing of Maine withholding quarterly returns. It does not cover all situations/scenarios. If additional help is needed, please call the withholding unit at (207)624-8475, select option 1 for touchtone phones, then option 4.

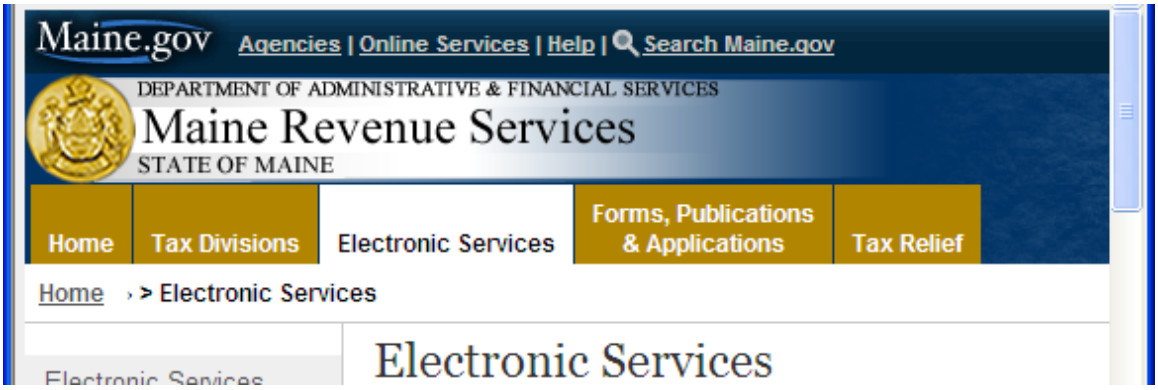
To access the Maine Internet filing application for Income Tax withholding a user will go to the Maine Revenue Services (MRS) internet home page at www.maine.gov/revenue.

From the MRS homepage the user may access the filing application in one of two ways: scroll down to 'Popular Links', there is a bullet 'I file your return', which is followed by a set of parenthesis, the last item in the parenthesis is 'Payroll Taxes', click on this link.

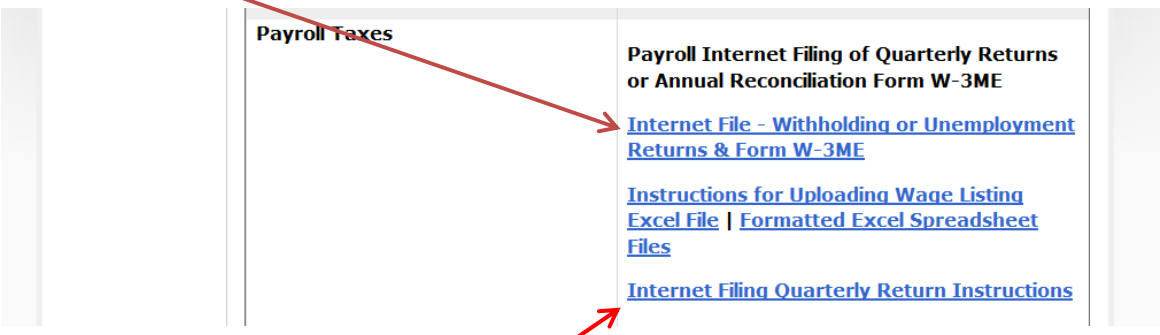


Alternatively, click on 'Electronic Services' at the top of the homepage.

Revised March 3, 2015

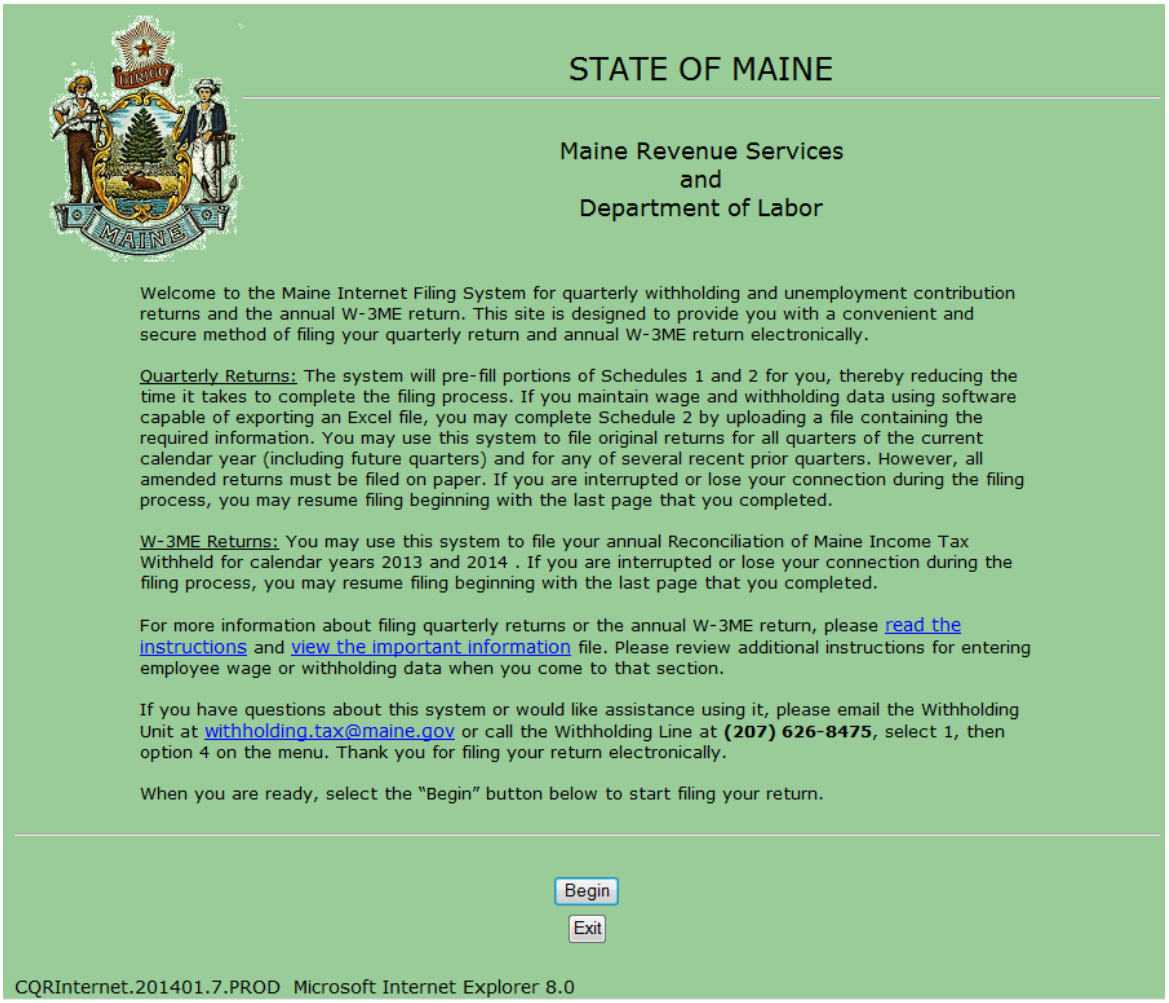


On the Electronic Services page scroll down to the section 'Payroll Taxes' and click on the link 'Internet file – Withholding or Unemployment Returns & Form W-3ME'



The Internet Filing Quarterly Return Instructions link will bring up instructions to file 2015 Withholding returns, 2015 Unemployment Contributions returns, or 2014 Combined Quarterly returns.

Once at the Internet return filing page, https://portal.maine.gov/cqr/, it may be saved as a favorite or entered into a shortcut to increase ease of access.



STATE OF MAINE

Maine Revenue Services
and
Department of Labor

Welcome to the Maine Internet Filing System for quarterly withholding and unemployment contribution returns and the annual W-3ME return. This site is designed to provide you with a convenient and secure method of filing your quarterly return and annual W-3ME return electronically.

Quarterly Returns: The system will pre-fill portions of Schedules 1 and 2 for you, thereby reducing the time it takes to complete the filing process. If you maintain wage and withholding data using software capable of exporting an Excel file, you may complete Schedule 2 by uploading a file containing the required information. You may use this system to file original returns for all quarters of the current calendar year (including future quarters) and for any of several recent prior quarters. However, all amended returns must be filed on paper. If you are interrupted or lose your connection during the filing process, you may resume filing beginning with the last page that you completed.

W-3ME Returns: You may use this system to file your annual Reconciliation of Maine Income Tax Withheld for calendar years 2013 and 2014 . If you are interrupted or lose your connection during the filing process, you may resume filing beginning with the last page that you completed.

For more information about filing quarterly returns or the annual W-3ME return, please read the instructions and view the important information file. Please review additional instructions for entering employee wage or withholding data when you come to that section.

If you have questions about this system or would like assistance using it, please email the Withholding Unit at withholding.tax@maine.gov or call the Withholding Line at **(207) 626-8475**, select 1, then option 4 on the menu. Thank you for filing your return electronically.

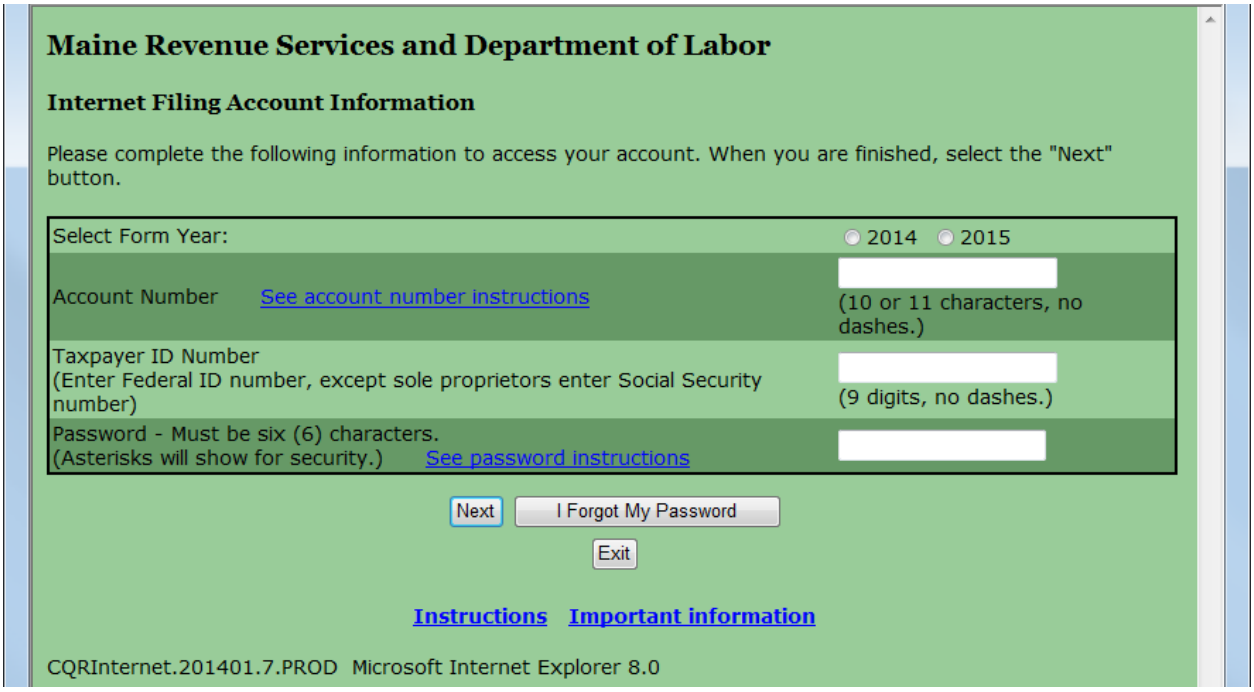
When you are ready, select the "Begin" button below to start filing your return.

Begin

Exit

CQRInternet.201401.7.PROD Microsoft Internet Explorer 8.0

After reading the information on the page, click on the 'Begin' button. This will bring up the login page.



1. Select the year of the form to be filed. Click the button before 2014 to file a 2014 Combined Quarterly Return or 941ME. Click the button before 2015 to file separate 2015 form 941ME withholding return.
2. In the first box enter the account number for the return to be filed. Enter the 11 digit Maine withholding account ID assigned by Maine Revenue Services to file the quarterly withholding return.
3. In the second box, enter the FEIN of the business has one. If the business is registered with MRS as a sole proprietor, then enter the SSN of the registered owner.
4. Enter your password in the third box. First time users must create a password. The password must be six characters, can be any combination of letters and/or numbers, and is case sensitive. Returning users will enter their already established password.

Click on ‘Next’.

New users will be presented with a Business Information page.

Maine Revenue Services and Department of Labor

Business Information

Password	
* Confirm Password	(Six characters, numbers,or letters only)
Company Information	
Company Name	
Street Address Line 1	
Street Address Line 2	
City	
State/ Province	-Select- Zip Code
Owner Information	
Company Name	
First Name	
Last Name	
Middle Initial	
Contact Information	
* Contact Name	
* Phone Number	
* E-mail Address	
Preparer ID	

Responsible Individual Information

Name

Street Address Line 1

Street Address Line 2

City

State/ Province -Select- Zip Code

Phone Number

E-mail Address

AUTHORIZATION AGREEMENT FOR DIRECT PAYMENTS (ACH DEBITS)

This application will not accept financial institution banking information for an account located outside the U.S. and its territories.

I, hereby authorize Maine Revenue Services, hereinafter called "MRS," to initiate debit entries to my

Checking
Savings

Nine-digit routing number

Bank account number

This authorization is to remain in full force and effect until MRS has received written notification from me of its termination in such a time and in such a manner as to afford MRS and my bank a reasonable opportunity to act on it.

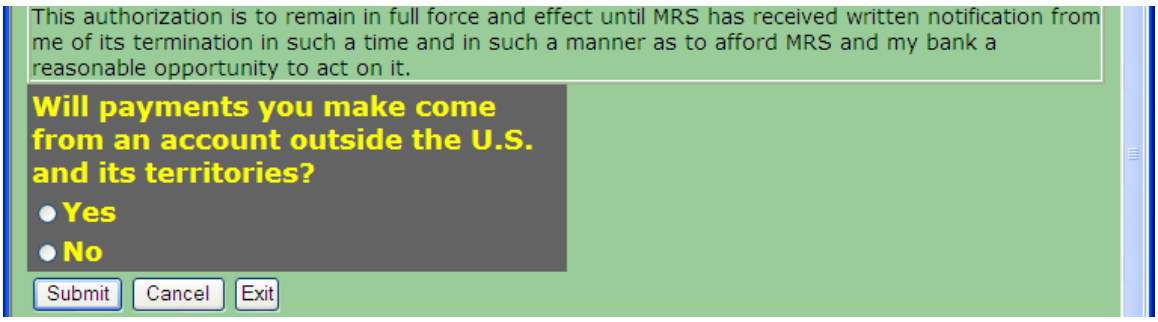
Submit Cancel Exit

* Indicates a required field.

User will enter the required information by reentering/confirming the password, entering the contact name, phone number (10 digits, no dashes), e-mail address (used to send password via 'I forgot my password' and to send filing reminders to those without a confirmed return 2 days prior to the filing deadline).

New filers will be required to register separately for Maine withholding and Maine unemployment. The password may be the same or different, and the Business Information page must be completed for both accounts.

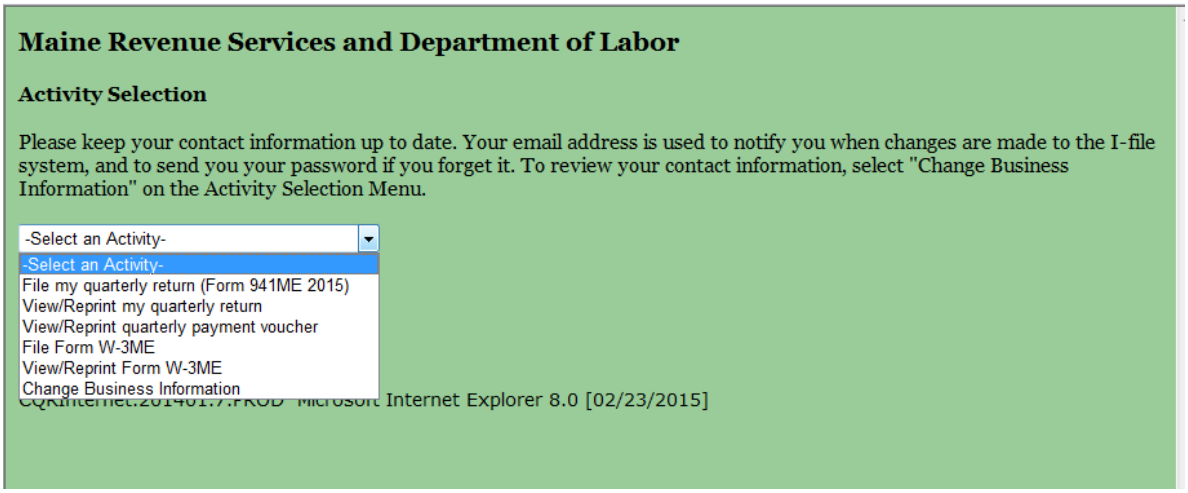
Banking information can be entered to enable electronic payment of your tax liability. Upon entering the bank routing number, a required question is presented and must have either 'Yes' or 'No' selected. This will only be presented on initial set up or when banking information is changed.



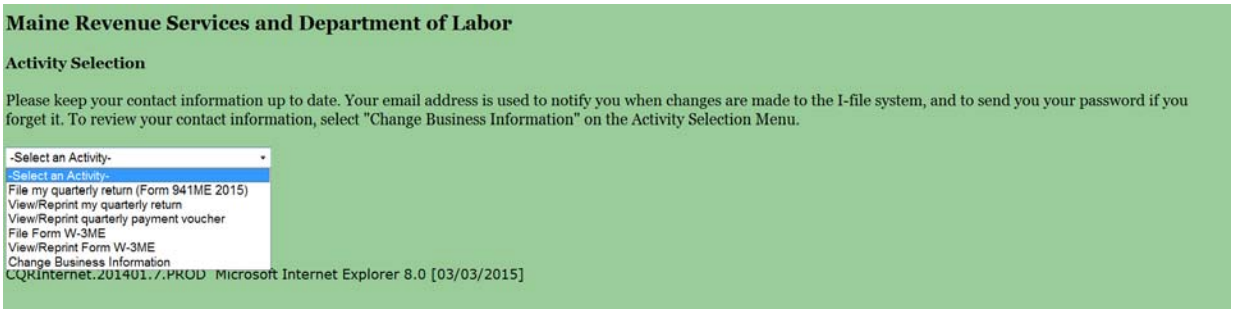
Click on 'Submit'.

Activity Selection page is presented. The Activity Selection page provides access to all of the functions available within the I file application.

Click on the activity box down arrow.

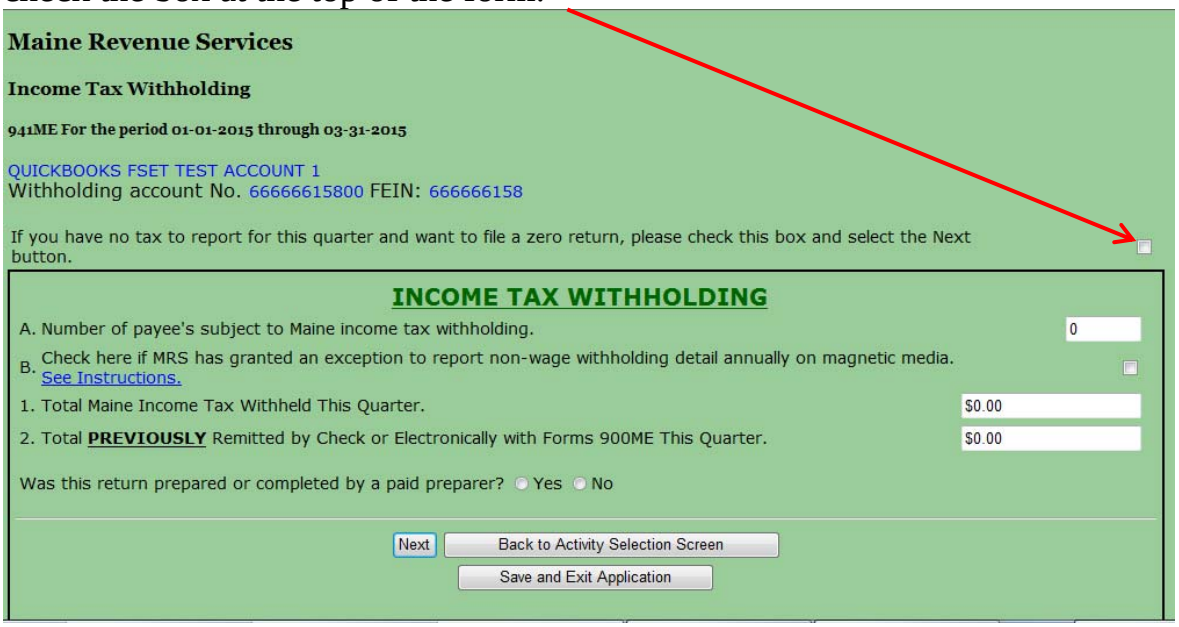


Select the desired activity, then click on 'Next'. When selecting 'File my quarterly return' the filing period selection is presented.

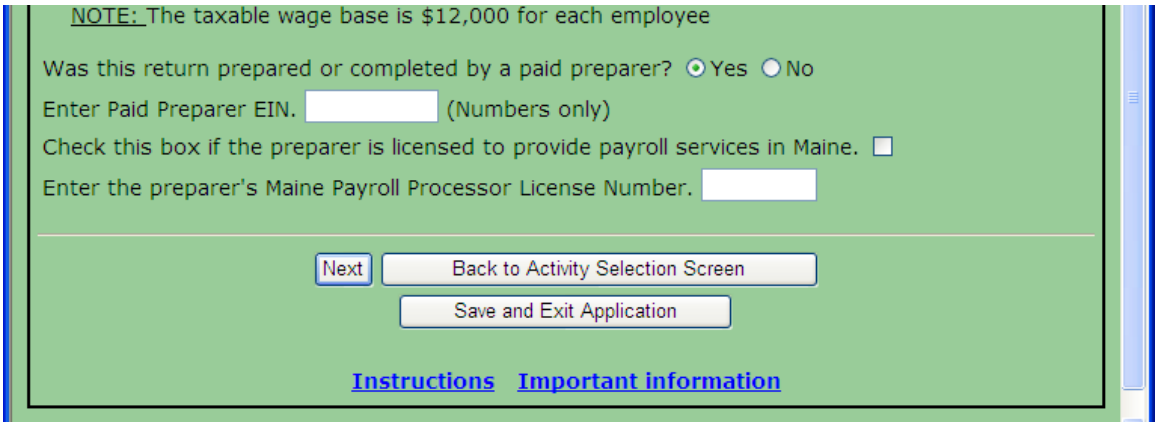


When 2015 is selected at logon, the application supports filing of returns all quarters of the current year. When 2014 is selected at logon, the application supports filing of returns for the third and fourth quarters of 2014. Select the end date of the quarter for which you want to file, and click on 'Next'. This will present the correct return for the quarter you selected.

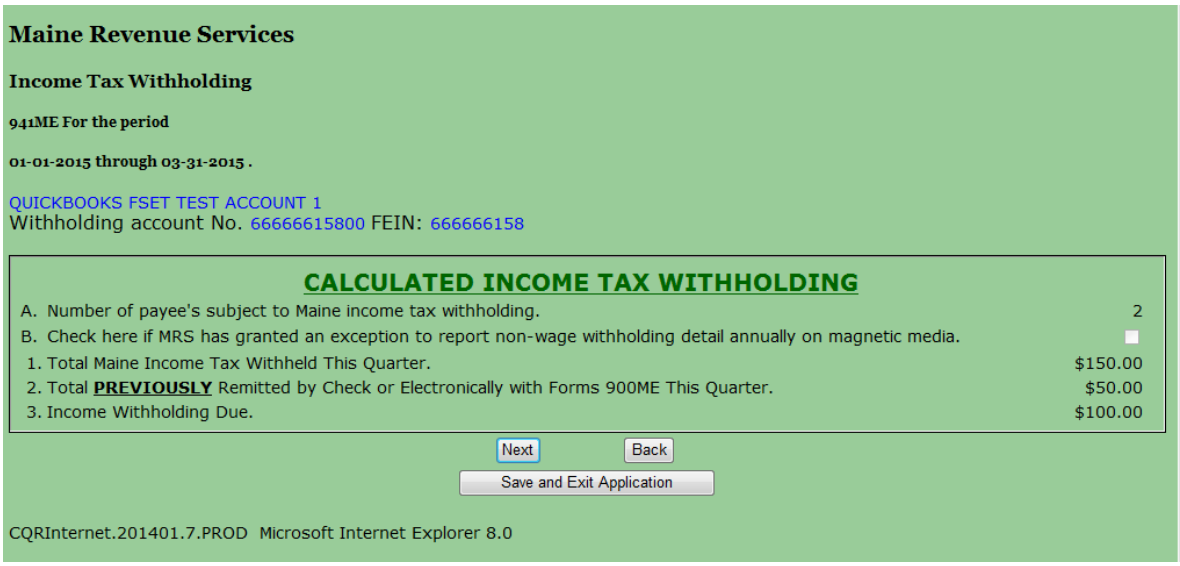
To file a zero return indicating no employee wages or withholding for the quarter, check the box at the top of the form.



Otherwise, enter the return data. The user may notice some lines missing as compared to the paper form. This is because the I file application will do all math calculations based on the data entered for the period being filed.
Answer the question: Was this return prepared or completed by a paid preparer? Click on 'Next'.
If 'Yes' is checked on the preparer question, then enter the paid preparer information.

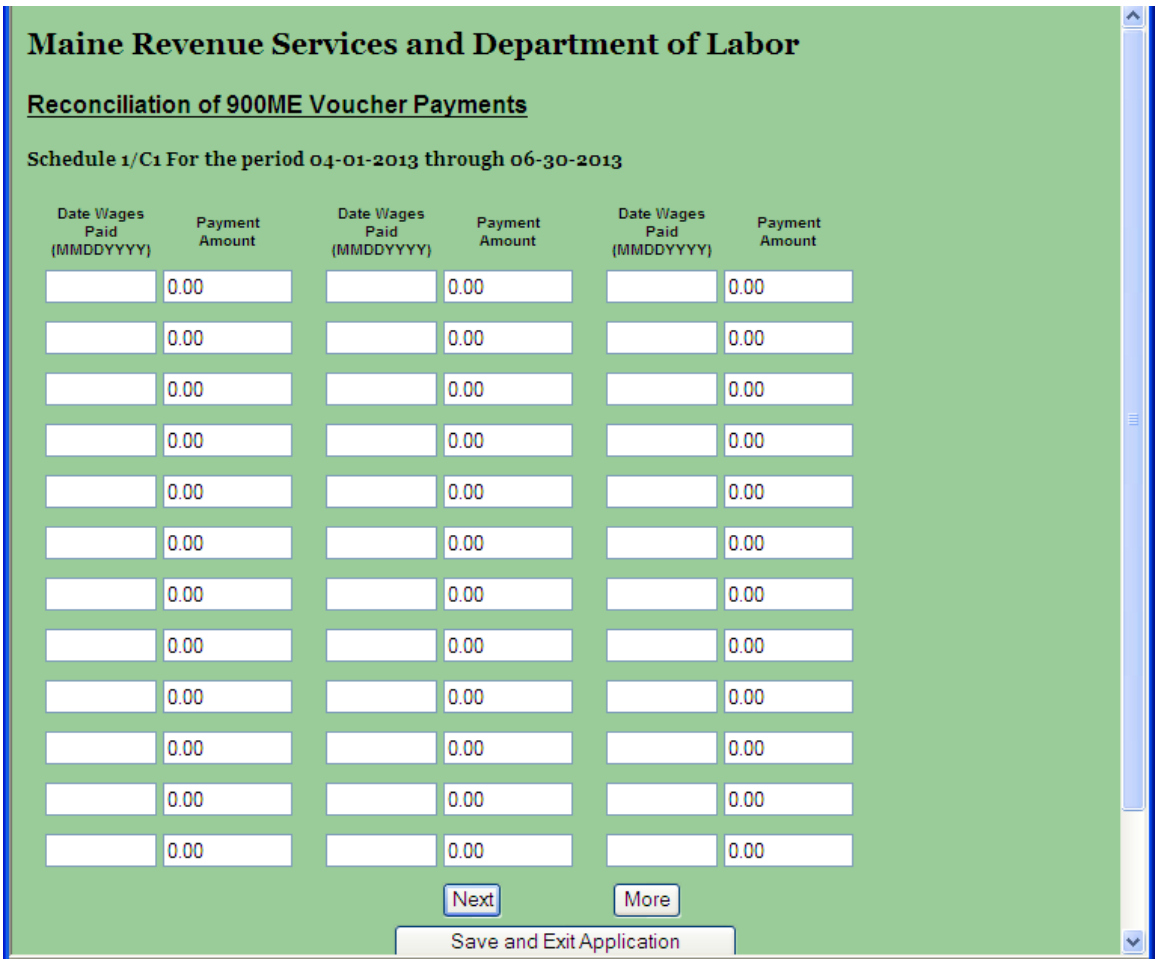


If 'No' is checked, or after entering the preparer info and clicking 'Next', the completed, calculated return is presented.



Verify the return is correct and click 'Next'.

If Withholding payments were remitted during the quarter, the total of the payments remitted is entered on line 2. This will cause Schedule 1 (Reconciliation of 900ME Voucher Payments) to be presented. Click 'Next". If line 2 is left blank, an amount of zero is entered, the system will bypass Schedule 1 and go directly to Schedule 2.



Maine Revenue Services and Department of Labor

Reconciliation of 900ME Voucher Payments

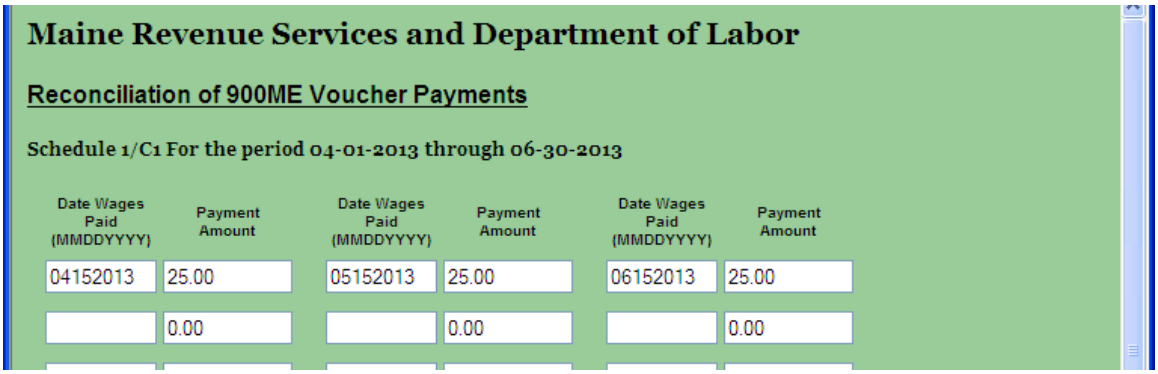
Schedule 1/C1 For the period 04-01-2013 through 06-30-2013

Date Wages Paid (MMDDYYYY)	Payment Amount	Date Wages Paid (MMDDYYYY)	Payment Amount	Date Wages Paid (MMDDYYYY)	Payment Amount
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00
	0.00		0.00		0.00

Next More

Save and Exit Application

When the payments are remitted via Maine EZ Pay with the payment type '900ME Semi-weekly withholding payment' selected; payments are remitted by check with a 900ME payment voucher; or payments are remitted via ACH Credit with the payment code "01214"; the application will prepopulate the payment amounts and the user will enter the date of the wages from which the taxes were withheld. Enter the payment date as an eight digit date without dashes or slashes; formatted as two digit month, two digit day, four digit year (e.g. 01152013).



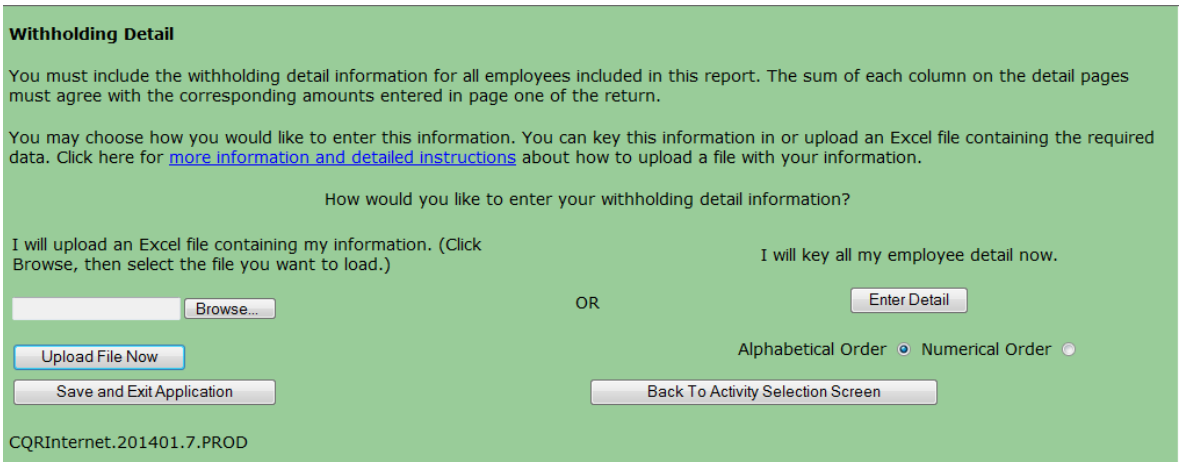
Maine Revenue Services and Department of Labor

Reconciliation of 900ME Voucher Payments

Schedule 1/C1 For the period 04-01-2013 through 06-30-2013

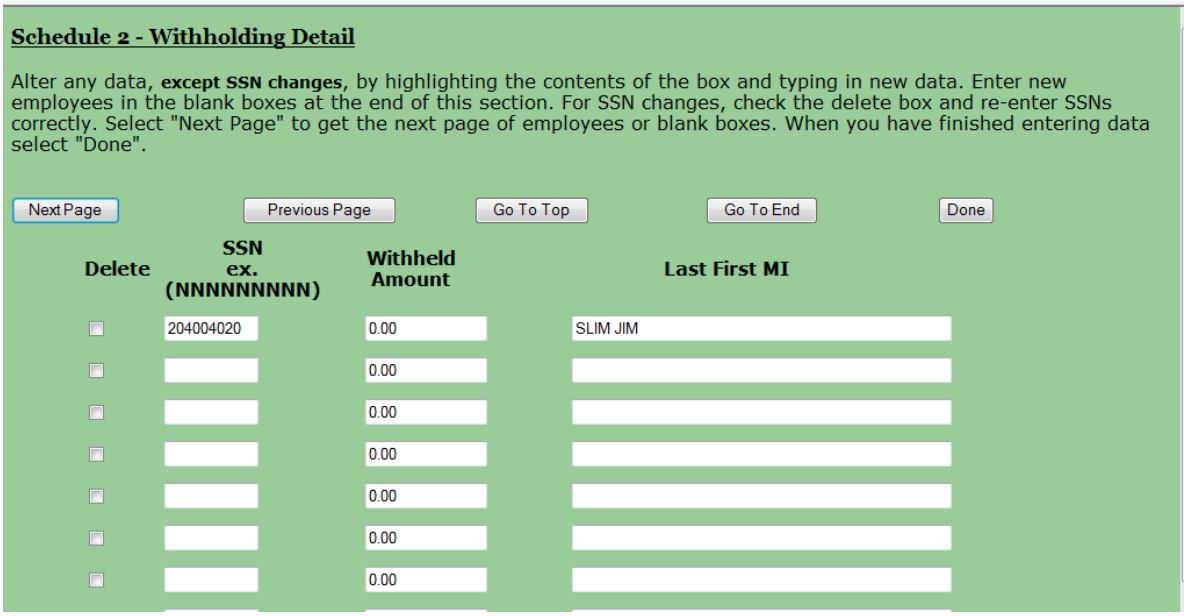
Date Wages Paid (MMDDYYYY)	Payment Amount	Date Wages Paid (MMDDYYYY)	Payment Amount	Date Wages Paid (MMDDYYYY)	Payment Amount
04152013	25.00	05152013	25.00	06152013	25.00
	0.00		0.00		0.00

Click on ‘Next’ when complete. The withholding detail page will be presented.

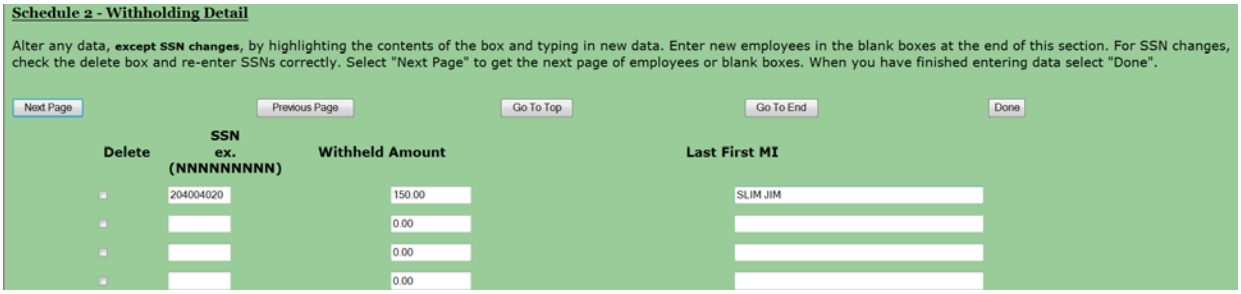


On this page you will have the option to enter employee information manually by keying it in, or a formatted Excel spreadsheet with employee data may be uploaded. Formatted spreadsheets along with spreadsheet instructions are available on the MRS Electronic Services page.

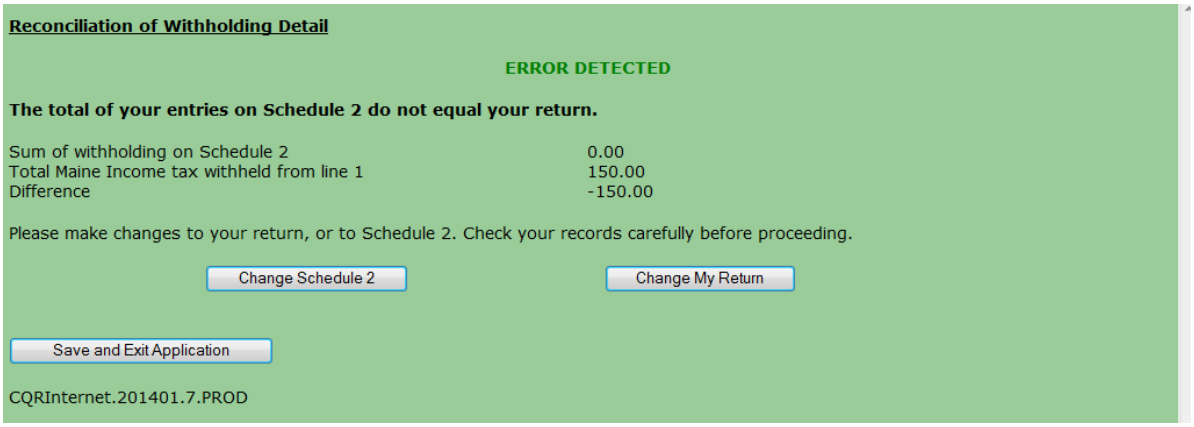
To enter employee information manually click on ‘Enter Detail’. Schedule 2 will be presented.



First time users will enter the complete SSN without dashes/hyphens, the employee total income tax withheld for the quarter, and the employee name without any punctuation. Entering periods, commas or any other punctuation will cause and error message to be displayed. You cannot truncate the employee SSN. For returning users, the system will present the data for the employees that were listed the last time I-filed a return. Make any additions or deletions needed for changes in employees.



The application will validate that the total gross wages equal the amount entered on line 6 of the return and the total withheld amount equals the amount entered on line 1 of the return. When the totals do not equal, an error will be presented:



Once all errors are corrected, click on ‘Done’ on the Withholding Detail page.

This will bring up a page displaying the completed return with a warning that the return is not filed until a confirmation number is received.

Maine Revenue Services

Income Tax Withholding

941ME For the period

01-01-2015 through 03-31-2015 .

QUICKBOOKS FSET TEST ACCOUNT 1
Withholding account No. 66666615800 FEIN: 666666158

WARNING: Your return is not complete until you obtain a confirmation number by selecting the Next button below.

INCOME TAX WITHHOLDING

A. Number of payee's subject to Maine income tax withholding.	2
B. Check here if MRS has granted an exception to report non-wage withholding detail annually on magnetic media.	☐
1. Total Maine Income Tax Withheld This Quarter.	$150.00
2. Total **PREVIOUSLY** Remitted by Check or Electronically with Forms 900ME This Quarter.	$100.00
3. Income Withholding Due.	$50.00

Next | Save and Exit Application | Change my return

Instructions **Important information**

Print Withholding Detail

CQRInternet.201401.7.PROD Microsoft Internet Explorer 8.0

Verify all data on the return is complete. If there are errors, click 'Change my return' to go back to the first page and make changes to the return. If everything looks good, click on 'Next'. This will bring up the payment options page:

PAYMENT OPTIONS

Due date for this return and payment of the amount due ($50.00) is 04-30-2015 .
If you do not make payment by the due date, you will be subject to interest and penalties.

Please choose one of the following four options to pay your tax:

○ ACH Debit method

I would like Maine Revenue Services to withdraw the amount I owe from my bank account. I understand that the full amount owed will be withdrawn on the date specified.

I would like to change my account information. Show me the ACH Agreement again.

○ ACH Credit method

I will pay the balance due by contacting my bank and initiating an ACH Credit payment. I understand that I cannot use this payment method unless I am already registered with Maine Revenue Services as a credit method payer, and that payment is due by the date shown above.

○ Check/ Submit payment via Maine EZ Pay (Maine EZ Pay link is available on the confirmation page.)

I will pay my tax in full by mailing a check and payment voucher (mail must be postmarked no later than the due date) or by submitting payment via the Maine EZ Pay internet application.

If you choose to pay by check, you must print a voucher. Make sure that your printer is turned on and is online. Please enclose the voucher with your check and mail to Maine Revenue Services. **Do not mail the return.**

If you submit your payment via Maine EZ Pay do not print payment voucher. Select submit and obtain confirmation number button to proceed to the confirmation page.

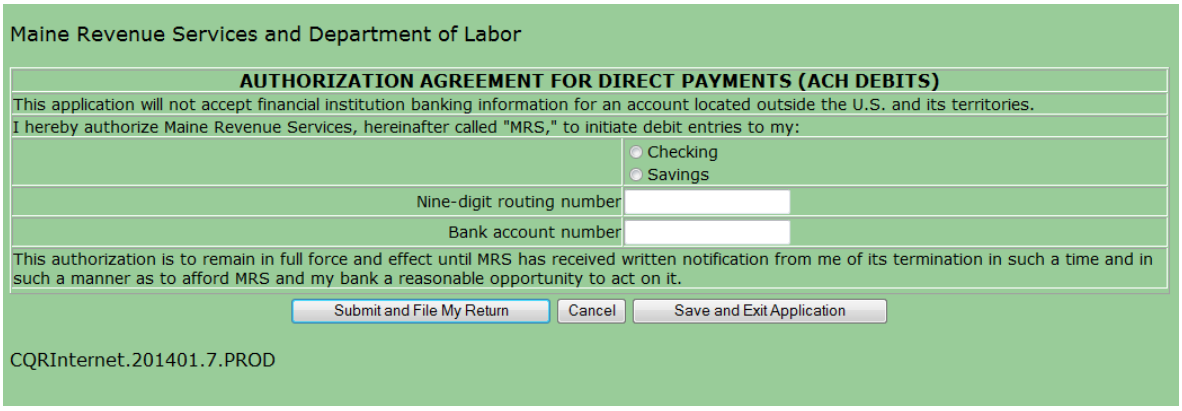
Note: Your return is not complete until you obtain a confirmation number.

Submit my return and obtain confirmation number | Do not file my return

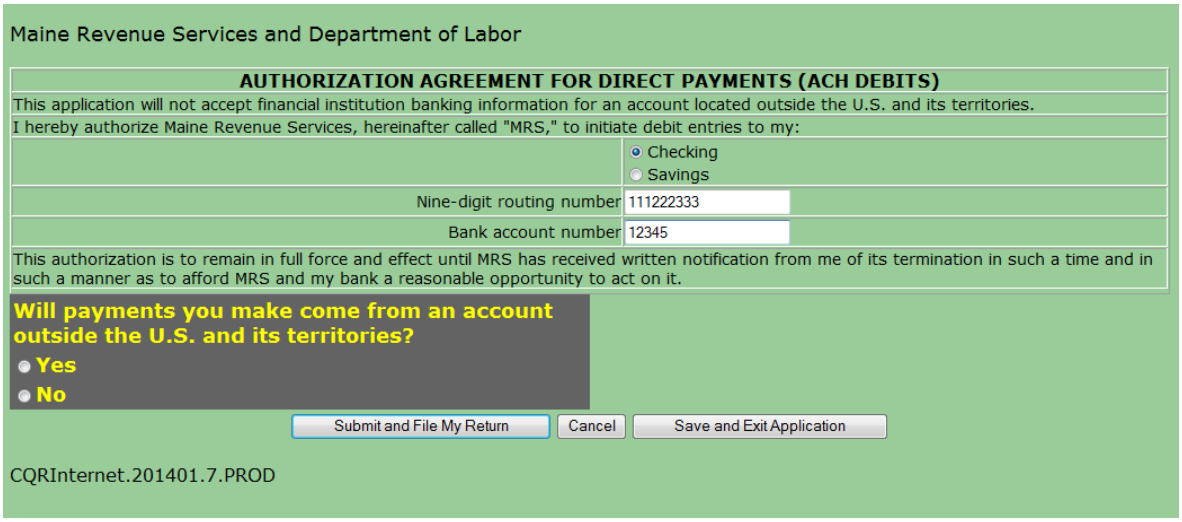
Instructions **Important information**

CQRInternet.201401.7.PROD Microsoft Internet Explorer 8.0

To make a payment by ACH Debit, click the button next to 'ACH Debit method' to pay electronically. By selecting ACH Debit you are authorizing MRS to initiate a payment request to your bank for the amount shown on line 3 of a withholding return, or line 8 of a unemployment return.
Click 'Submit my return and obtain confirmation number'. If banking information was entered in the Business Information page, the Affirmation page will be presented. If not, the bank account information page is presented:



Once bank account information is entered, a security question is presented:



Maine Revenue Services and Department of Labor

ACH DEBIT AFFIRMATION

Due date: 04-30-2015

Please delay my electronic payment.

I authorize you to withdraw the amount due from my account on: (mmddyyyy)

By clicking the "Affirm" button below, you will give permission to MRS to remove $50.00 from the bank account specified in the ACH Agreement you have filed with MRS.

Use your browser's "Print" button to make a hard copy of this agreement.

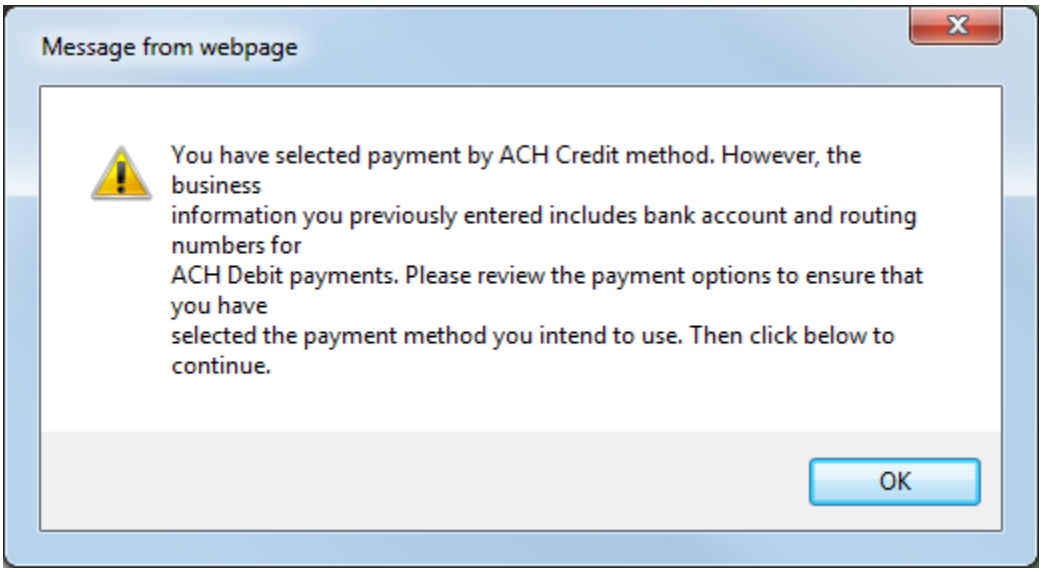
Click on the "Cancel" button to return to the payment options screen and select another method.

Affirm Cancel

CQRInternet.201401.7.PROD

Enter the date for the payment to be debited from your bank account. If filing before the return due date the payment date can be any date from the present date to the return due date. If filing the return after the due date the payment date must be the current date. Click on 'Affirm' to enter the payment. Click on 'Cancel' to return to the Payment Options page.

To make a payment by ACH Credit, click the button next to 'ACH Credit method' to pay electronically if you have previously registered with the MRS Electronic Funds Transfer Unit. By selecting the ACH Credit method you are indicating to MRS that <u>you will go to your bank to initiate the sending of a payment to MRS</u>. If banking information had previously been entered, a warning will be presented:



Message from webpage

You have selected payment by ACH Credit method. However, the business
information you previously entered includes bank account and routing numbers for
ACH Debit payments. Please review the payment options to ensure that you have
selected the payment method you intend to use. Then click below to continue.

OK

Click OK in the box, then click 'Submit my return and obtain confirmation number'. The Affirmation page will be presented:

Maine Revenue Services and Department of Labor

ACH Credit Affirmation

Due date: 04-30-2015

ACH Credit method payment requires that you arrange for your institution to pay $50.00 via Electronic Funds Transfer by the date above or immediately following the filing of a late return. Late payments are subject to interest and penalties.

If you are not currently registered with MRS as an ACH Credit method payer, please click the "Cancel" button below and select another method.

Affirm Cancel

CQRInternet.201401.7.PROD

Click on 'Affirm' to enter the payment. Click on 'Cancel' to return to the Payment Options page.

To pay by check or Maine EZ Pay, click the button next to 'Check/ submit payment via Maine EZ Pay'. By selecting Check/EZ Pay the application will provide a payment voucher to be printed off and included with payment if paying by check. If paying by Maine EZ Pay the user will log into the Maine EZ Pay application to initiate an ACH Debit payment. Disregard the payment voucher.

YOUR RETURN HAS NOT BEEN FILED!

Maine Revenue Services
Internet Payment Voucher
02/27/2015

0983200

Account Name	QUICKBOOKS FSET TEST ACCOUNT 1		
Withholding Account No.	66666615800	**Amount due: $**	50.00
Federal EIN	666666158		
Period covered	01-01-2015 - 03-31-2015		
File on or Before	04-30-2015	**Amount Remitted: $**	_____

Make checks payable to **Treasurer, State of Maine** in U.S. funds and write your account number on your check.

Cut on dotted line.

Mail to:

MAINE REVENUE SERVICES
INCOME TAX DIVISION
PO BOX 9101
AUGUSTA ME 04332-9101

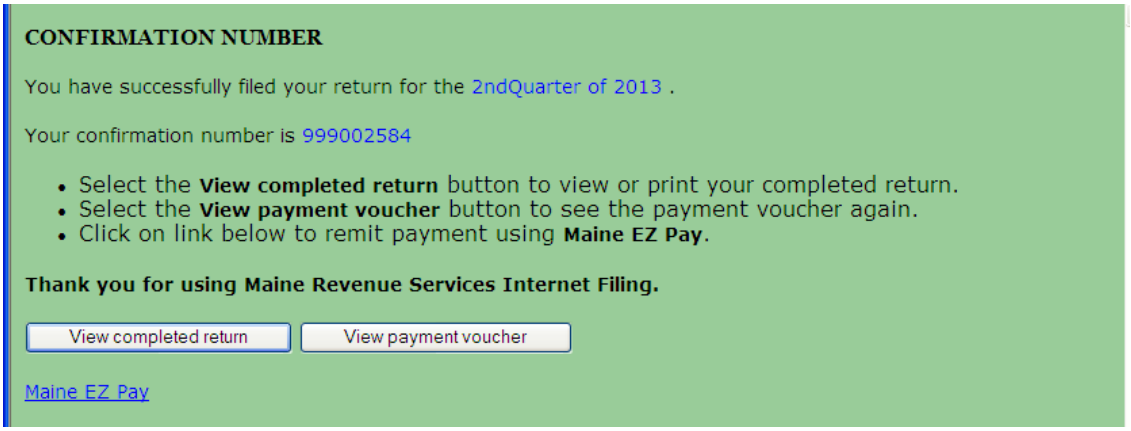
TO MAKE PAYMENT BY CHECK: Print this voucher using the print button on your browser, and mail the top portion with payment to the address above.

TO MAKE PAYMENT BY MAINE EZ PAY: If you submit your payment via Maine EZ Pay do not print payment voucher. Select Submit my return and obtain confirmation number button to proceed to the confirmation page. EZ Pay link is available on the Confirmation page.

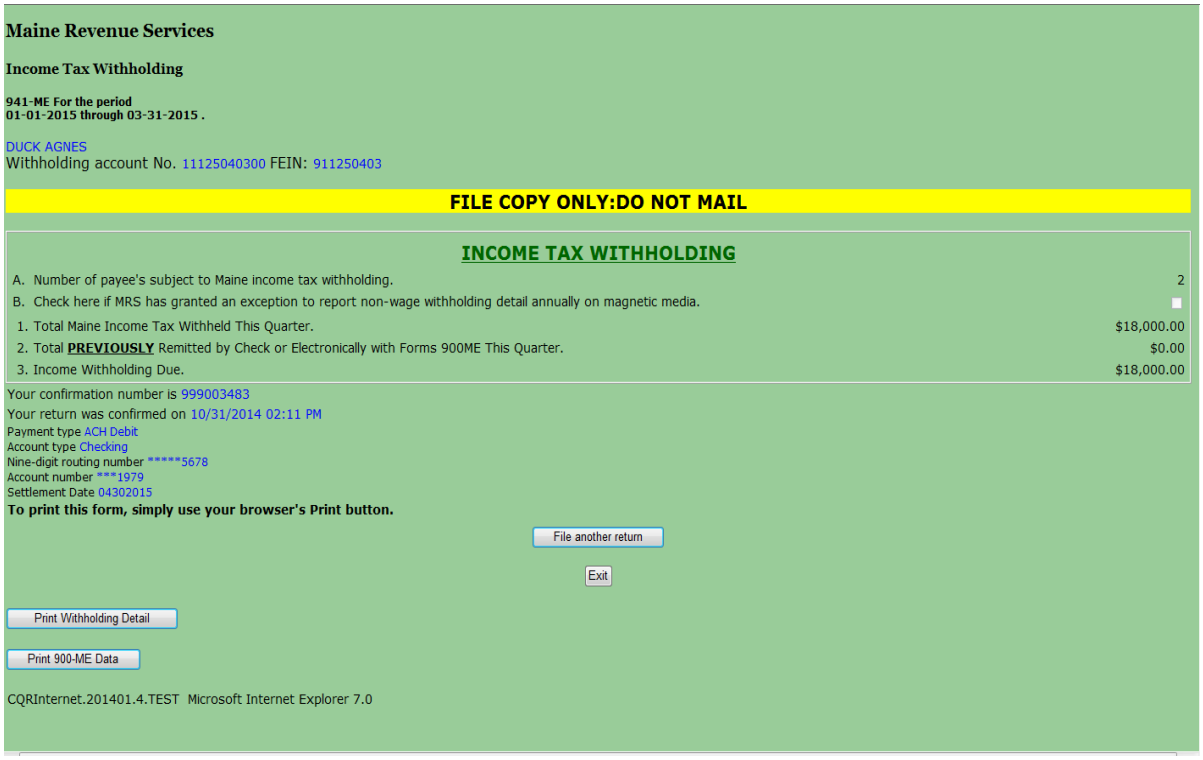
You must select the "Submit my return and obtain confirmation number" button to complete the filing of your return.

Submit my return and obtain confirmation number | Return to payment option screen

Print the payment voucher, then click on ‘Submit my return and obtain confirmation number’ to receive confirmation



Click ‘View completed return’ to display/print the filed return. This return will have the confirmation number, date and time, and the payment method selected printed at the bottom of the return. Do not mail this copy to MRS, it is for your records.



Selecting ‘File another return’ will take you back to the log in page. Clicking ‘Payment Voucher’ will present the voucher to be printed. Clicking ‘Print wage data’ will present Schedule 2. Clicking ‘Print 900-ME data’ will present Schedule

1. The bottom of each page will display the MRS application being used along with your internet browser being utilized to file the return.