

RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2018



2018

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.

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Form fields for Withholding Account Number, Name, and tax amounts (Total Maine income tax withheld, Total Maine income tax reported, Third-party payers of sick pay, Employers).

Note: MRS Rule 104 (Electronic Filing of Maine Tax Returns) generally requires electronic filing of Maine income tax withholding returns, including Form W-3ME.

Maine Revenue Services provides two electronic filing options: File online using the Maine Revenue Services I-File program or upload a text file (formatted to required specifications) containing Form W-3ME data using the Maine Revenue Services MEETRS system.

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 (e.g., box 17 of federal Form W-2).
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, if any, included in your quarterly returns that is reported on Annual Wage Statements (Forms W-2) issued directly by the employer to employees.
Line 4. Employers only: Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third party payer of sick pay.

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.