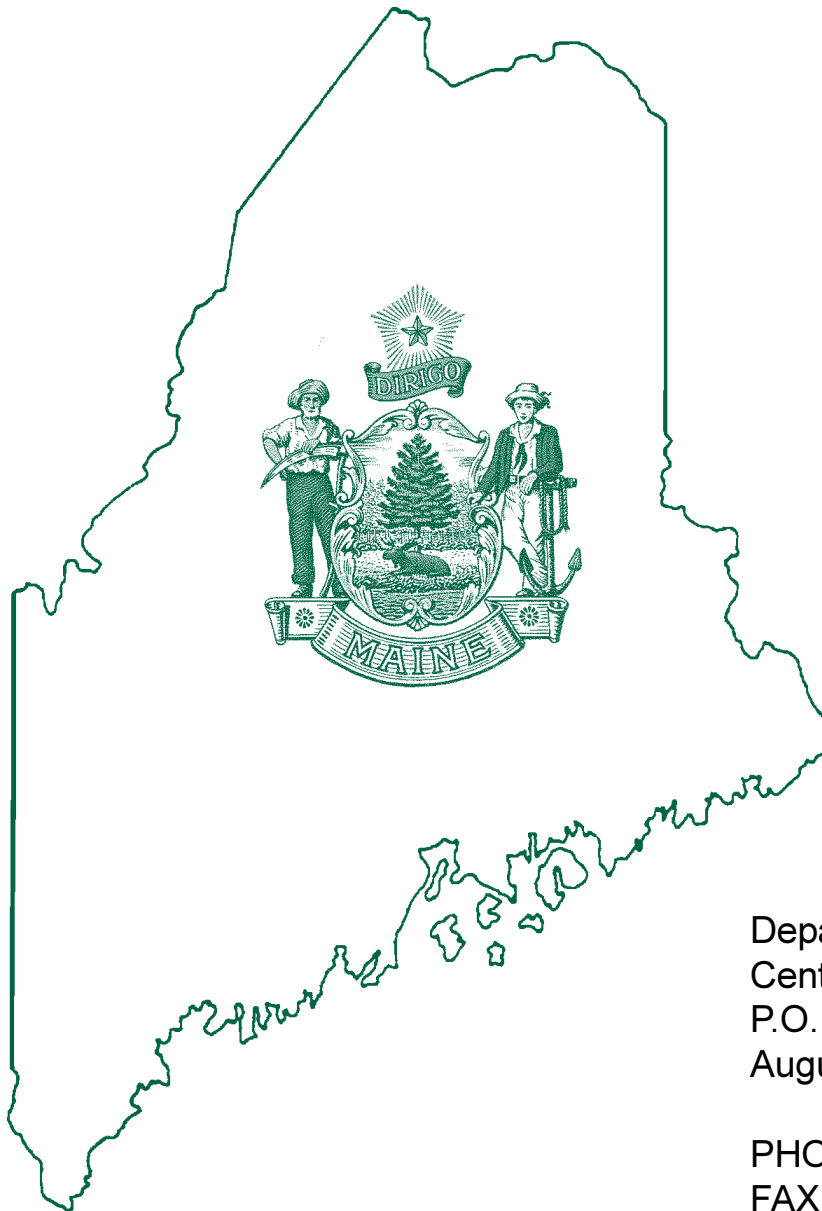


# STATE OF MAINE

## MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR

### APPLICATION FOR TAX REGISTRATION UNEMPLOYMENT CONTRIBUTIONS WITHHOLDING TAX SALES/USE TAX EXCISE TAXES ELECTRONIC FUNDS TRANSFER



Department of Labor  
Central Registration Section  
P.O. Box 1057  
Augusta, Maine 04332-1057

PHONE: (207) 287-2338  
FAX: (207) 287-3733

## **MAINE BUSINESS - TAXPAYER BENEFIT PROGRAMS**

**Business Property Tax Reimbursement Program - (BETR).** Individuals/Businesses may apply for reimbursement of personal property taxes paid on qualified business property placed in service or qualifying as construction in progress after April 1, 1995. Beginning with property tax payments made for taxes assessed on or after April 1, 2001, only one application for reimbursement may be filed annually. The annual application must be filed with Maine Revenue Services any time after the last tax payment is made during the calendar year, but no later than April 1 of the following year. However, applications for a refund of property tax payments made for taxes assessed prior to April 1, 2000 must be filed within 60 days after the property tax is paid. Generally, "qualified business property" means property used or held exclusively for a business purpose and is subject to an allowance for depreciation. It does not include land or buildings and certain other property, such as office furniture. Property taxes on eligible property is reimbursable by the state for a maximum of 12 years. Other limitations apply.

**Jobs and Investment Tax Credit.** This is a tax credit for taxpayers other than public utilities for investments in most types of personal property that generate at least 100 new jobs within two years of the date the investment is placed in service. The investment must be at least \$5 million for the taxable year. The amount of the credit is equal to the qualified federal credit and is limited to \$500,000 per year with carryforward provisions (maximum credit \$3.5 million). Businesses cannot receive both the Jobs and Investment Tax Credit and the Employment Tax Increment Financing in the same tax year, nor can businesses receive both the Jobs and Investment Tax Credit and reimbursement under the BETR program in the same year.

**Research and Development Expense Tax Credit.** This credit is available to businesses who spend increasing amounts for research expenses. The credit applies only to amounts spent on research conducted in Maine. The credit is equal to the sum of 5% of qualified research expenses in excess of the average research expense over the previous three years plus 7.5% of payments for research to qualified universities or scientific research organizations in excess of the federal base amount as determined by IRC § 41(e). The credit is limited to 100% of the first \$25,000 in income tax as determined before any credits, plus 75% of any tax due in excess of \$25,000, however, cannot reduce the tax liability below zero. Unused credit amounts may be carried over for a total of 15 years.

**Research and Development Expense Super Tax Credit.** Businesses whose Maine research expenses increase by more than 50% over the average research expenses incurred for taxable years 1994 through 1996 qualify for this credit. The credit applies only to the amount spent on research conducted in Maine. The credit is equal to the excess over 150% of the 3-year average limited to 50% of the net income tax due after other credits. Furthermore, the credit may not be used to reduce the taxpayer's liability below the net tax liability of the previous year.

**High Technology Credit.** This credit is available to taxpayers involved in high-tech activities. Businesses that lease, purchase and use, or purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used primarily in "high technology activities" qualify for this credit. The credit is limited to the lesser of the amount of the taxpayer's tax due in the preceding taxable year after the allowance of any credits taken or the current year's tax liability, up to \$100,000. Carryover provisions apply. "High technology activities" are defined as the design, creation and production of computer software, computer equipment, supporting communications components and other accessories that are directly associated with computer software and computer equipment. High technology activity includes advanced telecommunications services. Other restrictions apply.

**Credit for Dependent Health Benefits Paid.** This credit is available to employers that offer a qualified health benefit plan and that employ fewer than 5 employees. The credit is equal to the lesser of 20% of the dependent health benefits paid by the employer with respect to low-income employees or \$125 per low-income employee with dependent health coverage. The credit is limited to 50% of the tax due. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. Otherwise a taxpayer may claim a credit only for those periods during which the employer: 1) offers a qualified health benefit plan that is made available to all of its low-income employees; 2) pays at least 80% of the health insurance costs for each low-income employee under the plan; and 3) pays at least 60% of the cost of dependent health insurance benefits for children under 19 who are dependents of a low-income employee under the plan.

**Clean Fuel Credit.** This credit is based on the expenditures paid or incurred for construction, installation of or improvements to any filling station or charging station for the purpose of providing clean fuels to the general public for use in motor vehicles. Clean fuel is defined as any product or energy source other than conventional gasoline, diesel or reformulated gasoline, that lower emissions of certain pollutants. Clean fuel includes, but is not limited to, compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen, hythane, dynamic flywheels, solar energy, alcohol fuels and electricity. The credit applies to expenses incurred on or after January 1, 1999 and automatically expires January 1, 2006.

**Employment Tax Increment Financing (ETIF).** Businesses that add at least 5 qualified employees within a two year period qualify for reimbursement of up to 50% of those employees' Maine income tax withholdings, for a period of up to 10 years. Qualified employees are employees paid a wage equal to or greater than the average per capita wage in the labor market area, provided group health insurance and given access to an ERISA qualified retirement program. The business must also demonstrate that ETIF funding is an essential component of the expansion project's financing. Reimbursement of the employees' withholding is made directly to the employer by the state. Businesses may not claim an ETIF reimbursement until the full amount of allowable Jobs and Investment Tax Credit benefits have been claimed.

**Machinery and Equipment Sales Tax Exemption.** Machinery and equipment directly and primarily used in production or used exclusively in research and development will be exempt from the sales and use tax. To determine qualification for this exemption, businesses must provide Maine Revenue Services with specific information about each item of equipment: It's function, how it operates and how it is related to other parts of the production process.

**Fuel and Electricity Sales Tax Exemption.** This provision exempts from sales tax 95% of the sale price of all fuel and electricity purchased for use at the manufacturing facility.

**Exemption for Consumable and Repair/Replacement Parts.** Items consumed or destroyed directly and primarily in production, and repair and replacement parts for qualified production equipment will be considered exempt from sales tax.

**Electric Rate Programs through Utility Companies.** Central Maine Power Company (CMP), the electric utility for most of southern and western Maine, Bangor Hydro Electric Company, the electric utility for most of central and eastern Maine, and Maine Public Service Company, the electric utility for most of northern Maine, all have economic development rate programs. While each of these programs are slightly different, all of them offer incentives to new and expanding businesses with Standard Industrial Classification (SIC) Codes less than 4000.

**MAINE REVENUE SERVICES and DEPARTMENT OF LABOR**  
**APPLICATION for TAX REGISTRATION, UNEMPLOYMENT CONTRIBUTIONS, and**  
**ELECTRONIC FUNDS TRANSFER**

**GENERAL INSTRUCTIONS** - The Application for Tax Registration is a combined application. **All applicants must complete Section 1. Only complete each of sections 2 through 7 that apply to you.**

Complete Section 2 as needed to:

- Register to file **Withholding Tax** returns

Complete Section 3 as needed to:

- Register to file **Unemployment Compensation Tax** returns

Complete Section 4 as needed to:

- Register to file **Sales and Use Tax** returns

Complete Section 5A as needed to:

- Register to file **Gasoline Distributor, Importer, or Exporter Tax** returns

Complete Section 5B as needed to:

- Register to file **Licensed Special Fuel Supplier Tax** returns, **Special Fuel Retailer Tax** returns, **Special Fuel User Tax** returns or to become a **Registered Special Fuel Supplier**

Complete Section 6A (Special Taxes) as needed to:

- |  |   |
|--|---|
| • Register as a <b>Cigarette Distributor, Dealer, or Importer</b>                        | • Register to file <b>Blueberry Tax</b> returns       |
| • Register to file <b>Tobacco Products Distributor, Retailer or Importer Tax</b> returns | • Register to file <b>Potato Industry Tax</b> returns |
|  | • Register to file <b>Mahogany Quahog Tax</b> returns |

Complete Section 6B (Business Taxes) as needed to:

- |   |   |
|---|---|
| • Register to file <b>Insurance Premium Tax</b> returns                 | • Register to file <b>Railroad Excise Tax</b> returns |
| • Register to file <b>Fire Investigation and Prevention Tax</b> returns | • Register to file <b>Mining Excise Tax</b> returns   |
| • Register to file <b>Surplus Line Insurance Premiums Tax</b> returns   | • Register to file <b>Risk Retention Tax</b> returns  |

Complete Section 6C as needed to:

- Register to file **Motor Fuel Refund Applications**

Complete Section 7 as needed to:

- Register for **Electronic Funds Transfer**

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**Walk-in help is available for applications and other tax matters.** The location is the Maine Taxpayer Service Center on the 3rd floor (Room 301) of the Muskie Federal Building, 68 Sewall Street, Augusta, Maine. Normal business hours are 8:00 a.m. to 4:30 p.m. Monday through Friday, excluding holidays.

**Help with this application is available by phone.** Call Central Registration at (207) 287-2338. Phone numbers and e-mail addresses for other Maine Revenue Service Divisions, the Commercial Vehicle Division, and the Unemployment Compensation Tax Division are provided on page 4. The phone numbers for Business Answers are provided on page 16 of this booklet.

Please write to Central Registration if your account information changes. Some examples are:

- Your address or phone number changes
- Your business or organization no longer requires registration for one or more taxes
- You have obtained a federal Employer's Identification Number
- Your business activity, product, or service has changed
- An officer, partner, trustee, or personal representative changes
- The ownership of your business changes (a sole proprietor that forms a corporation, for example, may need new tax registrations)

**Include the applicant's legal name, Social Security number or federal Employer's Identification number, the type of account(s) and account number(s) on correspondence (including e-mail) to Central Registration. Write to: Department of Labor, Central Registration Section, P. O. Box 1057, Augusta ME 04332-1057.**

## CONTACT INFORMATION

### MAINE REVENUE SERVICES

	<u>Telephone</u>	<u>E-mail Address</u>
<b>Audit Division</b> .....	(207) 624-9651	
<b>Collections &amp; Compliance Division</b> .....	(207) 624-9595	compliance.tax@state.me.us
Motor Fuel Tax Sales and Use Tax Special Business Taxes Withholding Tax		
<b>Electronic Funds Transfer Unit</b> .....	(207) 287-8276	efunds.transfer@state.me.us
<b>Income/Estate Tax Division</b> .....	(207) 626-8475	income.tax@state.me.us
Individual Income Tax Fiduciary and Estate Taxes Withholding Tax .....	(207) 626-8475	withholding.tax@state.me.us
Business Taxes (Insurance/Fire Investigation Taxes, Risk Retention) ....	(207) 624-9753	income.tax@state.me.us
Corporate and Franchise Taxes .....	(207) 624-9670	corporate.tax@state.me.us
TTY (Hearing Impaired Only) .....	(207) 287-4477	
<b>Property Tax Division</b> .....	(207) 287-2011	prop.tax@state.me.us
Commercial Forestry Excise Tax Property Tax in Unorganized Territory of Maine Real Estate Transfer Tax Telecommunications Property Tax		
<b>Sales, Fuel and Special Tax Division</b> .....	(207) 287-2336	sales.tax@state.me.us
Recycling Assistance Fees Registration of Persons that Rent Temporary Retail Space Sales and Use Tax Sales Tax Exemption Certificate Applications		
<b>Sales, Fuel and Special Tax Division</b> .....	(207) 624-9745	sales.tax@state.me.us
Business Taxes (Cigarette/Tobacco Products, Blueberry, Potato, Mahogany Quahog Tax) Railroad & Mining Excise Taxes Motor Fuels and Special Taxes Motor Fuel Refund Applications		

### DEPARTMENT OF LABOR

<b>Unemployment Compensation Tax Division</b> .....	(207) 287-3176	division.uctax@state.me.us
Maine Department of Labor Unemployment Compensation Tax Division P. O. Box 259 Augusta, ME 04332-0259 TTY (Hearing Impaired Only) .....	(800) 794-1110	
<b>Delinquency Unit of the Department of Labor</b> .....	(207) 287-3742	division.uctax@state.me.us

### OTHER

<b>Bureau of Motor Vehicles</b> .....	(207) 624-9000 ext. 52136	garry.hinkley@state.me.us
Commercial Vehicle Division Station 29 Augusta, ME 04333 Fuel Use Unit		
Contact the Commercial Vehicle Division for information or assistance regarding Fuel Use Identification decals or the International Fuel Tax Agreement.		

**MAINE REVENUE SERVICES on the Web**  
[www.state.me.us/revenue](http://www.state.me.us/revenue)

**MAINE DEPARTMENT OF LABOR on the Web**  
[www.state.me.us/labor](http://www.state.me.us/labor)

MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION



\*011091000\*

Return Application to: Department of Labor, Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057

ALL APPLICANTS MUST COMPLETE SECTION 1. COMPLETE OTHER SECTIONS AS NEEDED.

Indicate below each tax type for which you are applying for registration:

- Section 2 - Withholding Tax
Section 3 - Unemployment Compensation Tax
Section 4 - Sales & Use Tax
Section 5A - Gasoline Distributor, Importer or Exporter Tax
Section 5B - Motor Fuel Taxes
Section 6A - Special Tax
Section 6B - Business Tax
Section 7 - Electronic Funds Transfer

SECTION 1 — TAXPAYER INFORMATION

1. BUSINESS INFORMATION

Legal Name, Social Security Number, Fed. Employer's ID # (FEIN), Primary Mailing Address, E-mail address, Doing Business As, Business Phone Number, Street Address of Business Location (Physical Location)

2. TYPE OF OWNERSHIP (check appropriate box)

\* = Federal Employer ID # required above

- Sole Proprietor, Partnership\*, Estate\*, Association\*
C Corporation (Regular)\*, Limited Partnership\*, Trust\*, Other\*
S Corporation (Sub "S")\*, Limited Liability Company\* (attach copy of form 8832), Non Profit Organization (501(c)(3))\* (attach copy of exemption letter), Corporation (Non Profit)\*

If you marked "Other", please explain type of ownership
Corporations — Date Incorporated, State of Incorporation
Limited Partnerships — Date Registered, State of Registration
Limited Liability Co.'s — Date Registered, State of Registration

3. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: Wholesale, Retail, Contractor, Etc.):

4. OWNER INFORMATION (Names of Partners, Officers or Members, Name of Trustee or Personal Representative)

Name & Title, Social Security Number (required), % of Business Owned, Address

\* EMPLOYERS REGISTERING WITH THE DEPARTMENT OF LABOR, PLEASE SEE SPECIFIC INSTRUCTIONS ON PAGE 11 FOR QUESTIONS 5 and 6.

5. DO YOU OWN OTHER BUSINESSES? Yes No

Other Business Name, Fed. Employer's ID No. (FEIN), UC Employer Account No., Address

6. BUSINESS OWNERSHIP INFORMATION

Business Ownership Date:

How did you get the business?

- Did you get all of the previous owner's business or assets? Yes No No Previous Owner
Did the previous owner retain a portion of the old business? Yes No
Purchase, Foreclosure Sale, Merger, Bankruptcy Sale, Other (describe)

Previous Owner's Name

Previous Owner's Address

Previous Owner's: Identification No. (FEIN/SSN), UC Employer Account No., Sales Tax Registration No.

Did the previous owner do business in Maine? Yes No Did the previous owner have employees in Maine? Yes No

7. FEDERAL UNEMPLOYMENT TAX

Is your organization subject to the Federal Unemployment Tax? Yes No Unknown

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief. This application must be signed by an owner, partner, member, officer, trustee or personal representative.

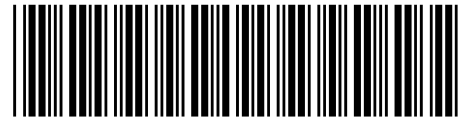
SIGNATURE TITLE DATE PHONE NUMBER

PLEASE PRINT OR TYPE YOUR NAME

Check here to have an agency representative contact you for help with the regulations specific to your business.

**SECTION 2  
WITHHOLDING TAX**

(Complete Section 3 if any of your employees physically work in Maine.)



\*011091100\*

**NOTE: FEDERAL ID NUMBER REQUIRED on front.**

**8. REGISTRATION DATE FOR WITHHOLDING TAX:** \_\_\_\_\_

This is the date you began withholding Maine income tax or were required to withhold Maine income tax.

**9. ESTIMATED ANNUAL WITHHOLDING TAX LIABILITY**

Complete **Section 3** to register as an employer with the Department of Labor and to file unemployment insurance contributions and employer wage reports.

<input type="checkbox"/>
<input type="checkbox"/>

Payment Frequency

**Semi-Weekly**

**Quarterly**

Withholding of

\$18,000 or more per year

less than \$18,000 per year

**10. WITHHOLDING TAX ACCOUNT ADDRESS**

ADDRESS \_\_\_\_\_

ATTENTION \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

**SECTION 3  
UNEMPLOYMENT CONTRIBUTIONS**

**11. BUSINESS TRADE NAME (Section 3):** \_\_\_\_\_ **FEIN:** \_\_\_\_\_

**12. PERSON IN CHARGE OF PAYROLL RECORDS:** E-MAIL ADDRESS \_\_\_\_\_

NAME \_\_\_\_\_ TELEPHONE \_\_\_\_\_

ADDRESS \_\_\_\_\_ FAX NUMBER \_\_\_\_\_

**13. List All Maine Work Locations:** Nature of Business \_\_\_\_\_

City and/or Town	No. Employees	Principal Activity	Type of Goods or Services

**14. FOR MULTIPLE LOCATIONS AND/OR ACTIVITIES:** If one of the above locations represents an auxiliary unit for the primary establishment, please indicate by putting the appropriate letter next to the activity: (A) Administrative Office; (B) Research, Development and Testing; (C) Warehouse or Storage Area; (D) Auxiliaries, Not Classified (Repair Shops, Computer Maintenance, Garages, etc.).

**15.** If it is determined that you do not meet the requirements for mandatory unemployment insurance coverage, are you requesting voluntary coverage? ..... **YES**  **NO**

**16.** Have you engaged any contractors to perform any service for you which was part of your usual course of business in the current or preceding year? If "YES," give name and address on a separate sheet and attach to this application. .... **YES**  **NO**

**17.** Do you lease any employees from a professional employment organization? ..... **YES**  **NO**

**18.** If line 17 is yes, list the name of the professional employment organization. .... \_\_\_\_\_

**19.** Do any of your workers provide domestic service for you? If "YES," and you have only domestic employment, skip item 23. .... **YES**  **NO**

**20.** Do any of your workers provide agricultural service for you? ..... **YES**  **NO**

**21. DATE EMPLOYEES FIRST EMPLOYED IN MAINE:** \_\_\_\_ - \_\_\_\_ - \_\_\_\_

**22.** In the spaces below, enter the total amount of reportable wages paid each quarter of the current and preceding calendar years. **ENTER ONLY WAGES PAID TO DATE FOR EMPLOYEES THAT WORKED IN MAINE - DO NOT ESTIMATE.**

Wages Paid (enter year below)	Calendar Quarter Ending March 31	Calendar Quarter Ending June 30	Calendar Quarter Ending September 30	Calendar Quarter Ending December 31
Preceding Year	\$ _____	\$ _____	\$ _____	\$ _____
Current Year	\$ _____	\$ _____	\$ _____	\$ _____

**23.** Enter the date which the workers you employed, in Maine, met one of the following conditions (include full and partial weeks).

a. **General employers** - 20 weeks in a calendar year/\$1,500 in a quarter ..... - - - - -

b. **501(c)(3)** - 4 employees in each of 20 weeks ..... - - - - -

c. **Agricultural** - 10 employees in 20 weeks or \$20,000 in a calendar quarter ..... - - - - -

<b>OFFICE USE ONLY</b>	Liability established under §1043(9) _____ as of _____, contributions due from _____ Field Advisor and Examiner _____ Date _____	<b>OFFICE USE ONLY</b>
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MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION



\*011092100\*

**SECTION 4 — SALES & USE TAX**

24. BUSINESS TRADE NAME (Section 4): \_\_\_\_\_

25. SALES & USE TAX REGISTRATION  26. USE TAX REGISTRATION ONLY  ↔ Select only one

27. REGISTRATION DATE FOR SALES/USE TAX: \_\_\_\_\_ This is the date you began selling goods or making rentals, providing services or making purchases subject to Sales Tax, Use Tax or Recycling Assistance Fees.

28. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: \_\_\_\_\_

28A. ARE YOU (OR WILL YOU BE) ENGAGED IN ANY OF THE FOLLOWING ACTIVITIES: RENTALS OF VIDEO TAPES, EQUIPMENT OR VIDEO GAMES; RENTALS OF AUTOMOBILES, EITHER SHORT- OR LONG-TERM; SALES OF TIRES OR LEAD ACID BATTERIES; SALES OF FUEL OR ELECTRICITY TO MANUFACTURERS? YES  NO

ARE YOU ANY OF THE FOLLOWING: SELLING PREPARED FOODS; LICENSED TO SERVE ALCOHOLIC BEVERAGES; A HOTEL, MOTEL, ROOMING HOUSE OR TOURIST OR TRAILER CAMP; A MANUFACTURER? YES  NO

**29. ESTIMATED SALES/USE TAX YOU EXPECT TO COLLECT**

Filing Frequency	Sales/Use Tax Liability of	Seasonal - (Check which months the business is active)					
<input type="checkbox"/> Monthly	\$600.00 or more per month	January	<input type="checkbox"/>	May	<input type="checkbox"/>	Sept.	<input type="checkbox"/>
<input type="checkbox"/> Quarterly	\$100.00-\$599.99 per month	February	<input type="checkbox"/>	June	<input type="checkbox"/>	Oct.	<input type="checkbox"/>
<input type="checkbox"/> Semi-Annual	\$0.00-\$99.99 per month	March	<input type="checkbox"/>	July	<input type="checkbox"/>	Nov.	<input type="checkbox"/>
		April	<input type="checkbox"/>	Aug.	<input type="checkbox"/>	Dec.	<input type="checkbox"/>

**30. CONSOLIDATED REPORTING INFORMATION.** You must have 3 or more business locations with the same owner and FEIN or SSN.

REQUEST TO FILE CONSOLIDATED SALES/USE TAX RETURNS YES  NO

CONSOLIDATED REPORTING NUMBER BEING USED: \_\_\_\_\_

**31. SALES/USE TAX ACCOUNT ADDRESS**

ADDRESS \_\_\_\_\_ ATTENTION: \_\_\_\_\_  
PHONE NUMBER \_\_\_\_\_

<b>FOR OFFICE USE ONLY</b>	
REG NO.:	GEO. CODE:
REG NO.:	TOWN CODE:
BUS. CODE:	SIC CODE:

MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION

32. BUSINESS TRADE NAME (Sections 5A & 5B): \_\_\_\_\_

**SECTION 5A — MOTOR FUEL TAXES — GASOLINE TAX**

33. APPLICATION FOR GASOLINE DISTRIBUTOR CERTIFICATE

34. APPLICATION FOR GASOLINE IMPORTER CERTIFICATE

35. IMPORTER TYPE OF GASOLINE USE: OWN USE  RESALE  BOTH

36. APPLICATION FOR GASOLINE EXPORTER CERTIFICATE

37. REGISTRATION DATE FOR GASOLINE TAX REPORTING: \_\_\_\_\_

38. LICENSE/CERTIFICATE INFORMATION FOR OTHER STATES/PROVINCES Attach additional pages if needed

<u>STATE/PROVINCE NAME</u>	<u>TYPE OF LICENSE</u>	<u>LIC./CERT. NUMBER</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

39. GASOLINE TAX ACCOUNT ADDRESS

ADDRESS \_\_\_\_\_ ATTENTION \_\_\_\_\_  
\_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

**SECTION 5B — MOTOR FUEL TAXES — SPECIAL FUEL**

40. Select one type of certificate:

APPLICATION FOR LICENSED SPECIAL FUEL SUPPLIER CERTIFICATE .....

APPLICATION FOR REGISTERED SPECIAL FUEL SUPPLIER CERTIFICATE .....

APPLICATION FOR SPECIAL FUEL USER CERTIFICATE .....

APPLICATION FOR SPECIAL FUEL RETAILER CERTIFICATE .....

41. SPECIAL FUEL REGISTRATION DATE: \_\_\_\_\_

42. TYPE OF SPECIAL FUEL SOLD or USED: DISTILLATES (diesel, kero, #2 oil)  LOW ENERGY FUELS (propane)

43. SPECIAL FUEL ACCOUNT ADDRESS

ADDRESS \_\_\_\_\_ ATTENTION \_\_\_\_\_  
\_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

<b>FOR OFFICE USE ONLY</b>
CERT. NO.:
CERT. NO.:
SIC CODE



**MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR  
APPLICATION FOR TAX REGISTRATION AND UNEMPLOYMENT CONTRIBUTIONS**

44. BUSINESS TRADE NAME (Sections 6A, 6B & 6C): \_\_\_\_\_  
 45. REGISTRATION DATE: \_\_\_\_\_  
 46. ACCOUNT ADDRESS  
 ADDRESS \_\_\_\_\_ ATTENTION \_\_\_\_\_  
 \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

**SECTION 6A — SPECIAL TAXES**  
 (You must complete lines 44 through 46 above)

47. CIGARETTE TAX: Original Appl.  Renewal  Previous License # \_\_\_\_\_

48. TOBACCO PRODUCTS TAX: Original Appl.  Renewal  Previous License # \_\_\_\_\_

RESIDENT DISTRIBUTOR  UNCLASSIFIED IMPORTER   
 NONRESIDENT DISTRIBUTOR  RETAILER

49. BLUEBERRY TAX: Original Appl.  Renewal  Previous License # \_\_\_\_\_

50. POTATO INDUSTRY TAX  51. MAHOGANY QUAHOG TAX

**SECTION 6B — BUSINESS TAXES**  
 (You must complete lines 44 through 46 above)

52. INSURANCE PREMIUM TAX (Check one) Quarterly Filer  Annual Filer

53. SURPLUS LINE INSURANCE PREMIUM TAX Quarterly Filer  Annual Filer

Annual filers certify that their annual liability for Insurance Premium Tax and/or Surplus Line Insurance Premium Tax will not exceed \$500.

54. FIRE INVESTIGATION & PREVENTION TAX (Check one) Monthly Filer  Annual Filer

Annual filers certify that their annual liability for Fire Prevention and Investigation Tax will not exceed \$500.

55. RISK RETENTION TAX  56. MINING EXCISE TAX

57. RAILROAD EXCISE TAX

**SECTION 6C — MOTOR FUEL REFUND APPLICATIONS**  
 (You must complete lines 44 through 46 above)

58. RETAIL DEALER'S GASOLINE SHRINKAGE REFUND APPLICATION   
 59. SPECIAL FUEL & GASOLINE OFF-HIGHWAY REFUND APPLICATION   
 60. REGIONAL TRANSPORTATION CORPORATION REFUND APPLICATION   
 61. AERONAUTICAL FUEL REFUND APPLICATION   
 62. REFUND APPLICATION FOR EXCISE TAX PAID BY RETAIL DEALERS ON WORTHLESS ACCOUNTS   
 63. SPECIAL FUEL & GASOLINE REFUND APPLICATION — POLITICAL SUBDIVISIONS

FOR CIGARETTE & TOBACCO PRODUCTS TAX USE ONLY					
NM	<input type="checkbox"/>	CK	<input type="checkbox"/>	MO	<input type="checkbox"/>
CA	<input type="checkbox"/>	AMT	<input type="checkbox"/>		

FOR OFFICE USE ONLY
LIC./ACCT.#:
LIC./ACCT.#:
LIC./ACCT.#:
SIC CODE:

**MAINE REVENUE SERVICES  
SECTION 7 — ELECTRONIC FUNDS TRANSFER APPLICATION**

EFT Unit, Maine Revenue Services, 24 State House Station, Augusta, ME 04333-0024

Tel.: (207) 287-8276

Fax: (207) 287-6975

E-mail: [efunds.transfer@state.me.us](mailto:efunds.transfer@state.me.us)

Visit Maine Revenue Services at <http://www.state.me.us/revenue>

**64. Indicate Application Type:**  **ACH CREDIT**  
 **ACH DEBIT** (Telephone Payment Method)

**65. APPLICANT INFORMATION:**

Legal Name(s) \_\_\_\_\_  
 Business Trade Name \_\_\_\_\_  
 Employer's Identification Number \_\_\_\_\_  
 Social Security Number \* \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Contact Person's Name \_\_\_\_\_  
 Contact Phone Number \_\_\_\_\_  
 Business Fax Number \_\_\_\_\_  
 E-Mail Address \_\_\_\_\_

\* Only sole proprietors should provide a social security number

**66. FINANCIAL INSTITUTION:**

Financial Institution Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

**67a. ACH DEBIT APPLICANTS ONLY:**

Type of Account: **Checking**  **Savings**  Bank Routing Number (RTN) \_\_\_\_\_ Account Number \_\_\_\_\_

**You must provide a voided check or a letter from your bank certifying its RTN & your account number.**

**CREDIT UNION CUSTOMERS PLEASE HAVE YOUR CREDIT UNION VALIDATE THE CORRECT BANK ACCOUNT NUMBER TO USE FOR ACH (AUTOMATED CLEARING HOUSE) PURPOSES.**

Are you a service bureau, tax preparer, or business that remits taxes on behalf of other companies? **Yes\***  **No**

\*If you checked "Yes" and funds will be withdrawn from your bank account rather than your client's bank account, you are not eligible for this payment system. You must use the ACH Credit Method (see below).

ACH Debit instructions will be provided by the Electronic Funds Transfer Unit.

**67b. ACH CREDIT APPLICANTS ONLY:**

Are you a service bureau, a tax preparer, a third party withholder, or do you remit taxes for other companies? **Yes\***  **No**

\*If you checked "Yes" because you remit taxes for others to Maine Revenue Services, you only need to fill out one EFT application.

Persons applying for ACH credit must be capable of initiating ACH credits in the required CCD+ and TXP formats.

ACH credit instructions will be provided by the Electronic Funds Transfer Unit.

**68. TAX PAYMENT TYPE:**

Electronic Funds Transfers are requested for the following:

<u>Tax Payment Type</u>	<u>Tax Account ID Number</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Office Use Only	

Attach a separate sheet if additional space is needed.

**69. SIGNATURE:** I certify that the information contained on this application is true, correct and complete to the best of my knowledge and belief. If I have completed the ACH debit block (67a above), I authorize Maine Revenue Services to present debit entries to the bank account stated above upon the express authorization of this taxpayer for payments made to Maine Revenue Services.

This application must be signed by an owner, partner or officer.

Signature _____	Title _____	Date _____	Phone _____
Please print or type your name			

## SPECIFIC INSTRUCTIONS

(The number of each explanation corresponds to the line number on the application form.)

### SECTION 1. TAXPAYER INFORMATION

1. Enter the legal name of the business or organization. Examples are the sole proprietor's name, the partnership name, or the exact name from the Articles of Incorporation.

Individuals and certain estates should provide their Social Security number. All other applicants must provide a federal employer's identification number (FEIN).

**An FEIN must be provided to register for Maine Income Tax Withholding.** To obtain an FEIN, file federal Form SS-4 with the Internal Revenue Service. For information on FEIN's, call the Andover Service Center in Massachusetts at (978) 474-9520, Maine Department of Labor, Central Registration Unit at (207) 287-2338 or visit the Maine Taxpayer Service Center in Augusta. Federal Form SS-4 can also be downloaded from the Internal Revenue Services Internet site, <http://www.irs.ustreas.gov/>.

Enter the business mailing address, phone number, and street address. Attach a separate application if you have more than one business location and are registering for Sales Tax (Section 4).

2. Mark the ownership type that best applies. If you marked "Other" please provide an explanation. Spouses should not check "Partnership" unless the business files federal income tax returns (IRS Form 1065) as a partnership. Corporations, Limited Partnerships and Limited Liability Companies must provide incorporation or registration information.

3. Provide the type of business (wholesale, retail, service group, manufacturing, contractor, governmental, nonprofit, other [explain]), and a specific description of your business or organization.

4. Corporations, partnerships, associations, nonprofit organizations and others should provide the names of two officers, partners or members. One of these people should be the person who is responsible for the finances of the company or organization. **Social Security Numbers are required.** A list of all partners or officers is not required.

5. Provide the names, EIN, and addresses of other businesses you own. Attach additional sheets if more space is needed. Employers registering with the Department of Labor to file unemployment insurance contributions must list the UC Employer account number of the other business owned.

6. Information on how your business was acquired is required. If you acquire a business, trade or organization or substantially all the assets of another, who at the time was an employer, you are considered a successor. If you are the originator of the business, check "Other" and indicate "started myself". Employers registering with the Department of Labor to file unemployment insurance contributions must list the UC Employer account number of the previous owner's business, if known. **Read the Notice Regarding Trust Fund Taxes on page 14.**

### SECTION 2. WITHHOLDING TAX

Generally, any person who maintains an office or transacts business within the State of Maine, and who must withhold federal income tax from any payment subject to taxation in Maine, must also withhold State income tax. The withholding requirement applies to resident and nonresident individuals.

Income from Maine sources for a nonresident individual is income from: an occupation, trade or business carried on in Maine; the ownership or disposition of an interest in real property, or tangible personal property in Maine.

Income from Maine sources includes unemployment compensation connected with Maine employment.

Income paid to a nonresident from pensions, annuities and

other intangible sources is not subject to withholding of Maine income tax.

**Persons registering to file Maine Income Tax Withholding returns must provide a federal Employer's Identification Number. See Instructions for Section 1, line 1, on how to obtain an EIN.**

8. This is the date you began withholding or were required to withhold Maine income tax.

9. Select the payment frequency which best applies to your business.

10. Enter your business address. Withholding tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

### SECTION 3. UNEMPLOYMENT CONTRIBUTIONS

(COMPLETE THIS SECTION IF YOU HAVE EMPLOYEES WORKING IN MAINE)

**Those employers registering with the Department of Labor must enter the UC Employer Account number requested. The Maine Department of Labor will immediately attach liability to pay unemployment taxes to these four types of employers: Successors, partial acquisitions, employers subject to FUTA and employers owned or controlled by the owners of an already-liable employing unit.** If you are not one of these four types of employers, please see the instructions for Section 3, items 22 and 23.

You are liable for Maine unemployment Tax if you meet any of the following criteria:

**EMPLOYERS IN GENERAL** who have paid gross wages of \$1,500 or more in a calendar quarter, or employed one or more persons for some portion of a day in twenty different weeks in a calendar year; **501(C)(3)** non-profit organizations that employ four or more persons in one day in twenty different weeks in a calendar year. A copy of the IRS determination letter must be provided to be recognized as a non-profit organization;

**DOMESTIC EMPLOYERS** who have paid \$1,000 in gross wages for domestic employment in any calendar quarter;

**AGRICULTURAL EMPLOYERS** that have paid gross wages of \$20,000 in a calendar quarter or employed ten or more persons in one day in twenty different weeks in a calendar year;

**OUT OF STATE EMPLOYERS** become subject to Maine unemployment tax the first day they have employees working in Maine. You must include the location(s) of employment.

11. Enter your business d/b/a (doing business as) or "trading as" name. Also, enter your federal employer identification number (FEIN).

12. Enter name, address and telephone number of person(s) responsible for preparation of payroll records.

13 and 14. Information is requested on the location and nature of business conducted at all Maine business sites.

15-20. Answer each question by indicating "YES" or "NO" in the appropriate box. Domestic employers (households which employ baby-sitters, personal care attendants, gardeners, cleaners, chauffeurs, etc.) may skip item 23.

21. Enter the date that employees were first employed in Maine.

22-23. If a corporation, include all your officers who are performing services as well as all other workers. **EXCLUSIONS:** All employers do not include services performed by a student who is participating in a cooperative program of education and occupational training. If a proprietorship, do not include the service performed by an individual in the employ of his son, daughter or spouse, or the service performed by a child under 18 in the employ of their father or mother. **DO NOT INCLUDE PARTNERS IN A PARTNERSHIP.**

#### **SECTION 4. SALES & USE TAX**

**24.** Enter your business name (trade name, d/b/a) if it is different from the owner's name in Section 1.

**25.** Generally, persons who sell goods, make taxable rentals, are subject to recycling assistance fees or provide taxable services must register to file Sales and Use Tax returns.

**26.** Persons who do not make sales, but make purchases for use in Maine that are subject to Maine Sales Tax (taxable purchases) should register to file Use Tax returns. Select one type of registration.

**27.** Enter the date you began selling goods or making rentals, providing services or making purchases subject to Sales Tax, Use Tax or Recycling Assistance Fees.

**28.** A business description for Sales/Use Tax registration purposes is needed.

**29.** Select the filing frequency that best applies.

**30.** To file consolidated sales/use tax returns, you must have 3 or more business locations with the same owner and use the same Employer's Identification Number or Social Security Number.

**31.** Enter your business address. Sales/use tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

#### **BUSINESS TRADE NAME (for Sections 5A & 5B)**

**32.** Enter your business name (trade name, d/b/a) if it is different from the owner's name in Section 1.

#### **SECTION 5A. GASOLINE TAX**

**33.** Generally, gasoline distributors must make over 50% of their sales of gasoline within Maine, in bulk to others. Sales to others do not include gasoline sold on consignment or through your own service stations.

**34.** Mark this box if applying for an Importer certificate.

**35.** Importers must indicate how gasoline will be used.

**36.** Mark this box if applying for an Exporter certificate.

**37.** Enter the date you began doing business in Maine as a gasoline distributor, importer, or exporter.

**38.** Gasoline license information for other States is required. Attach additional sheets if needed.

**39.** Enter your business address. Gasoline tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

#### **SECTION 5B. SPECIAL FUEL**

**40.** Check one type of Certificate. Generally, Special Fuel Suppliers must make over 50% of their sales of special fuel within Maine, in bulk to others. Sales to others do not include special fuel sold on consignment or through your own service stations. Special Fuel means distillates and low-energy fuels.

Registered Suppliers must certify that all bulk sales of special fuel are not subject to the special fuel excise tax or that they have already paid the special fuel excise tax on the special fuel.

**41.** This is the date you began doing business in Maine regarding Special Fuel.

**42.** Distillates are products like diesel fuel, kerosene, and #2 fuel oil. Propane is a type of low-energy fuel.

**43.** Enter your business address. Special fuel tax returns will be

mailed to this address (except Registered Suppliers). Complete if different from the owner's address in Section 1.

#### **BUSINESS TRADE NAME (for Sections 6A, 6B & 6C)**

**44.** Enter your business name (trade name, d/b/a) if it is different from the owner's name in Section 1.

**45.** This is the date you began filing tax returns or refund applications (for Section 5A, 5B or 5C taxes).

**46.** The Account Address is your business address. Tax returns, when required, will be mailed to this address. Complete only if different from the owner's address in Section 1. Note - Refund applications must be requested from the Sales/Excise Tax Division.

#### **SECTION 6A. SPECIAL TAXES**

**47.** Indicate whether this is an original Cigarette Tax license application or a renewal. If a renewal, provide your previous license number. The initial distributor's license expires on July 31 following issuance. Subsequent renewals are for a two-year period.

The fee for a Cigarette Distributor's license is \$250.00 per application or renewal. Make your check payable to Treasurer, State of Maine.

**48.** Indicate whether this is an original Tobacco Products Tax application or a renewal. If a renewal, provide your previous Tobacco Products license number. Select one type of Tobacco Products license. Tobacco Products licenses expire on July 31 of each year.

The fee for a Tobacco Products Distributor's or Retailer license is \$25.00 per application. If you have a Maine Cigarette Tax license, there is no fee for a Tobacco Products license. Make your check payable to Treasurer, State of Maine. There is no fee for a Tobacco Products Unclassified Importer or Retailer license.

**49.** Indicate whether this is an original Blueberry Tax license application or a renewal. If a renewal, provide your previous license number. Blueberry Tax certificates expire on July 1 of each year.

**50-51.** Check the appropriate box for tax registration.

#### **SECTION 6B. BUSINESS TAXES**

**52-53.** Select one filing frequency. Annual filers certify that their annual liability for Insurance Premium Tax and/or Surplus Line Insurance Premium Tax will not exceed \$500.

**54.** Select one filing frequency. Annual filers certify that their annual liability for Fire Prevention and Investigation Tax will not exceed \$500.

**55-57.** Check the appropriate box for tax registration.

#### **SECTION 6C. MOTOR FUEL REFUND APPLICATIONS**

**58-63.** Registration is required to process motor fuel refund application(s). Check the box(es) for the refund application(s) you are currently filing or plan to file. Each refund application has information on allowable filing periods and return due dates. Applications must be requested from the Sales Fuel and Special Tax Division.

**The Sales, Fuel and Special Tax Division or Income Tax Division can provide help with Sections 5A, 5B, 6A, 6B, and 6C taxes and refunds.**

## SECTION 7. ELECTRONIC FUNDS TRANSFER

**General information:** Taxpayers with an annual liability of \$200,000 or more for individual income tax withholding or \$400,000 or more for other taxes are required to remit tax payments electronically. Payroll processing companies must remit electronically for all clients regardless of whether those individual clients are mandated. Maine Revenue Services encourages voluntary participation by taxpayers who do not meet the minimum threshold for mandatory participation.

**64.** Please indicate for which EFT method you are applying.

**ACH debit.** A taxpayer may make payments using the ACH debit method by authorizing Maine Revenue Services to electronically transfer tax payments from the taxpayer's deposit account to the Maine Revenue Services' deposit account. The authorization is initiated through a telephone call to MRS's electronic withdrawal payment system. This 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 use 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.

**65.** Please provide the applicant's legal name, business trade name, mailing address, and employer's identification number or social security number if ownership is sole proprietor. Also provide the name, telephone number, fax number and e-mail 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.

**66.** Provide the name, address and telephone number of the financial institution holding the account that you will use for these EFT payments.

**67a.** Debit method applications must include your bank's routing transit number, the type of bank account, and your bank account number. Service bureaus or other third parties that remit tax payments from their accounts on behalf of other companies may not use the ACH debit method (see below).

**67b.** 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.

**68.** Tax payment type means the tax you want to pay electronically.

<u>Tax Payment Type</u>	<u>Account Number</u>
Sales	7 character seller's (sales tax) number
Use	7 character use tax number
Gasoline	7 character gasoline number
Special Fuel Supplier (SFS)	11 character SFS number (or company EIN)
Withholding (WH)	11 character WH number (or company EIN)
Combined WH & Unemployment	11 character WH number (or company EIN)
Unemployment	11 character WH number (or Unemployment number)
Fiduciary	use company EIN on application
Insurance Premium	use company EIN on application
Fire Investigation & Prevention	use company EIN on application
Cigarette	use company EIN on application
Tobacco Products	use company EIN on application
Corporate	use company EIN on application
Individual Income Tax (Debit Method Only)	Social Security Number(s)

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

**69.** The application must be signed by an authorized person. It may be submitted by mail or by fax.

If you would like EFT program and banking information faxed back to you, please note your request on the application. Otherwise, the information will be mailed. Please allow at least two weeks to receive program instructions in the mail. In certain cases, the EFT Unit may request additional information.

## ADDITIONAL INFORMATION

### **EXEMPTION CERTIFICATES**

Persons applying for Sales Tax Exemption Certificates must complete a separate application available from the Sales, Fuel and Special Tax Division.

Exemptions from paying Sales Tax are available to certain non-profit organizations and to certain farmers and fishermen. Information on exemptions is available from the Sales, Fuel and Special Tax Division.

### **PERSONS THAT RENT TEMPORARY SPACE**

Registration (on a separate application from the Sales, Fuel and Special Tax Division) to file returns is required when you rent or lease space to more than 4 persons at one location, for less than 12 months, and retail sales are made from the location.

### **FUEL USE IDENTIFICATION DECAL APPLICANTS**

New applicants for Fuel Use Identification Decals must contact the Bureau of Motor Vehicles at (207) 624-9000 ext 52136.

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## NOTICE REGARDING UNPAID TRUST FUND TAXES

Under Maine law, the owner(s) and persons who control the finances of a business may be liable for any unpaid trust fund taxes and/or unemployment compensation insurance. The purchaser of a business, or the stock of goods of a business, is required to withhold from the purchase price the amount of trust fund taxes, interest and penalties owed by the previous owner. A purchaser who fails to withhold these debts can be held liable for the payment of these taxes, interest and penalties.

Trust fund taxes include Sales & Use Taxes, Gasoline Tax, Special Fuels Tax, Recycling Assistance Fees, and Income Tax Withholding [36 M.R.S.A. §177(1)].

If you are not sure that the previous owner has paid all trust fund taxes or unemployment compensation insurance incurred by the business, you should ask the previous owner to request in writing "Tax Clearance Letters" from the Compliance Division of Maine Revenue Services and the Delinquency Unit of the Department of Labor.

**If you owe Maine taxes, or if the previous owner of your business has not paid all trust fund taxes, processing of your tax registration application may be delayed or denied.**

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## GENERAL INFORMATION PUBLICATIONS AVAILABLE FROM MAINE REVENUE SERVICES

*(forms, instructions and publications are also available at [www.state.me.us/revenue](http://www.state.me.us/revenue))*

- Your Rights As A Taxpayer
- General Information Bulletin for Sales and Use Tax [Contains a list of Sales Tax Rules and Bulletins]
- Withholding Tables Maine Individual Income Tax [Contains Withholding Rate Tables & Instructions]
- Motor Fuel Taxes & Rules
- Cigarette Tax Law and Rules and Tobacco Products Tax Law
- Special Industry Taxes [Blueberry Tax, Potato Industry Tax, and Mahogany Quahog Tax]
- Maine Taxes of General Interest to Consumers
- Taxes Collected by Maine Revenue Services

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## PUBLICATIONS AVAILABLE FROM THE DEPARTMENT OF LABOR

*FORMS, INSTRUCTIONS AND PUBLICATIONS ARE AVAILABLE AT [WWW.STATE.ME.US/LABOR](http://WWW.STATE.ME.US/LABOR)*

### **WHEN DO I HAVE TO FILE TAX RETURNS?**

All returns must be filed by the due date (whether you owe any tax liability or not). Refund applications must be filed within the time period or by the due date stated on the refund application.

You may be able to file your Withholding/Unemployment and Sales tax returns over the internet. Visit [www.state.me.us/revenue/](http://www.state.me.us/revenue/) for more information.

### **WHAT SHOULD I DO IF I DO NOT RECEIVE OR CANNOT FIND MY TAX RETURN?**

Contact Maine Revenue Services and ask for a replacement tax return. You must provide the business name, the type of account, your account number and the period the return covers.

If the return due date is near, use a sheet of paper as a substitute for the return and include the following:

- Taxpayer's name (legal owner's name)
- Business name
- Business address
- Type of tax
- Account Number
- Period for which the return is due
- Return contents by line description
- A phone number where you can be reached
- A check payable to Treasurer, State of Maine (if any tax is due)

***A substitute return is still due on the normal due date of your tax return.***

### **WHAT SHOULD I DO IF I CANNOT PAY THE TAX I OWE?**

Tax returns should be filed on or before the due date to avoid penalty charges for late filing.

If you cannot pay your entire tax liability, pay as much as you can and contact the Compliance Division for withholding, sales, motor fuel and special business taxes, or the Delinquency Unit for unemployment contributions. See page 4 for telephone numbers.

### **INTEREST**

Interest is charged monthly on taxes owed to Maine Revenue Services and the Department of Labor until the entire amount of tax due has been paid.

### **PENALTIES**

Maine Revenue Services and the Department of Labor impose several different penalties. Two common penalties are:

- Failure to file penalties are computed on any return that is filed after its due date.
- Failure to pay penalties are imposed on tax that remains unpaid after the due date.

Where both failure to file and failure to pay exist, both penalties will be imposed.

**An explanation of Interest and Penalty Charges is available from Maine Revenue Services and the Department of Labor.**

### **COMMUNICATING WITH MAINE REVENUE SERVICES**

You can contact Maine Revenue Services by calling, writing, or e-mail. A list of phone numbers and e-mail addresses for Divisions of Maine Revenue Services is on page 4 of this booklet.

Correspondence and phone calls should be addressed to a specific division, to the Division Director or to a specific individual whenever possible.

If you do not have a specific address, use the following general mailing address:

Maine Revenue Services  
24 State House Station  
Augusta, ME 04333-0024

When you contact Maine Revenue Services for assistance with a tax matter, it is important to do the following:

- Keep a copy of correspondence you send to Maine Revenue Services.
- If the Bureau sends you publications or a letter in response to your request, keep them with the copy of your correspondence.
- If you call Maine Revenue Services, make a note of whom you spoke with, the date, and what was said.

Complying with tax laws can be confusing and at times difficult. If you need help with any of the Taxes administered by Maine Revenue Services, it is important that you contact us. Ask for assistance. The goal of Maine Revenue Services is for taxpayers to report and pay the correct amount of tax, and not one dollar more.

You may contact a local **Department of Labor Field Office** by calling the phone numbers listed below:

Augusta ---- (207) 287-1240  
Lewiston --- (207) 753-2895

Bangor ----- (207) 561-4690  
Portland ---- (207) 822-0210

Calais ----- (207) 454-8107  
Presque Isle ---- (207) 768-6813

**IT IS VERY IMPORTANT THAT WE HAVE YOUR CORRECT ADDRESS AND PHONE NUMBER. IF YOUR ADDRESS OR PHONE NUMBER HAS CHANGED, PLEASE CALL, WRITE, OR E-MAIL THE CENTRAL REGISTRATION SECTION.**

DEPARTMENT OF LABOR  
CENTRAL REGISTRATION SECTION  
PO BOX 1057  
AUGUSTA, ME 04332-1057

The Department of Administrative and Financial Services and the Department of Labor do not discriminate on the basis of disability in admission to, access to, or operation of its programs, services or activities. This material can be made available in alternative formats by contacting the Department's ADA Coordinator at (207) 287-4500 (voice) or (207) 287-4537 (TTY).

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**BUSINESS ANSWERS**  
**MAINE'S BUSINESS ASSISTANCE CENTER**

A Program of the Maine Department of Economic & Community Development

**ANSWERS TO QUESTIONS ABOUT DOING BUSINESS IN MAINE:**

We can provide assistance for most areas of starting and operating a business in Maine.

**REGISTRATION & LICENSE APPLICATIONS:**

Our **ONE-STOP BUSINESS LICENSING CENTER** can provide you with applications and registration forms for most state-required business licenses. Other forms, such as the IRS Form SS-4 for obtaining a federal Employer's Identification Number and self-employment tax information, are also available.

**OTHER BUSINESS ANSWERS SERVICES INCLUDE:**

Information about federal and state business assistance programs.  
Assistance in resolving issues in the state regulatory process through our Small Business Advocate.  
Information on hiring employees including federal and state applications, publications, and labor posters.

**TO CONTACT BUSINESS ANSWERS:**

**BUSINESS ANSWERS**

Department of Economic & Community Development  
59 State House Station  
Augusta, Maine 04333-0059

Augusta Area: 207-624-9818  
In Maine: 800-872-3838  
Outside Maine & In Canada: 800-541-5872

**Office Hours:** Monday through Friday, excluding holidays, from 9:00 a.m. to 4:00 p.m.  
After hours, leave a message & your call will be returned.

**THE BUSINESS START-UP KIT WHICH INCLUDES "A GUIDE TO DOING BUSINESS IN MAINE"**

This book and kit are available for a small fee. The order form can be found at the bottom of this page. "A Guide To Doing Business In Maine" answers many commonly asked questions and provides step-by-step information on doing business in Maine. The Kit includes this book along with many federal and state forms and publications needed when starting a business.

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**ORDER FORM**

YES, I would like more information. Please send me the Business Start-Up Kit.

**My check for \$4.00 made payable to: Treasurer, State of Maine, is enclosed.**

Per state law, all checks returned for insufficient funds will be charged a \$20.00 transaction fee.

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
TELEPHONE \_\_\_\_\_ E-mail \_\_\_\_\_

**MAIL WITH PAYMENT TO: BUSINESS ANSWERS**  
DECD  
59 State House Station  
Augusta, Maine 04333-0059

You may charge the Start-Up Kit to your VISA, Mastercard, or Discover card by calling Business Answers weekdays between 9:00 a.m. and 4:00 p.m. The phone numbers are listed above.