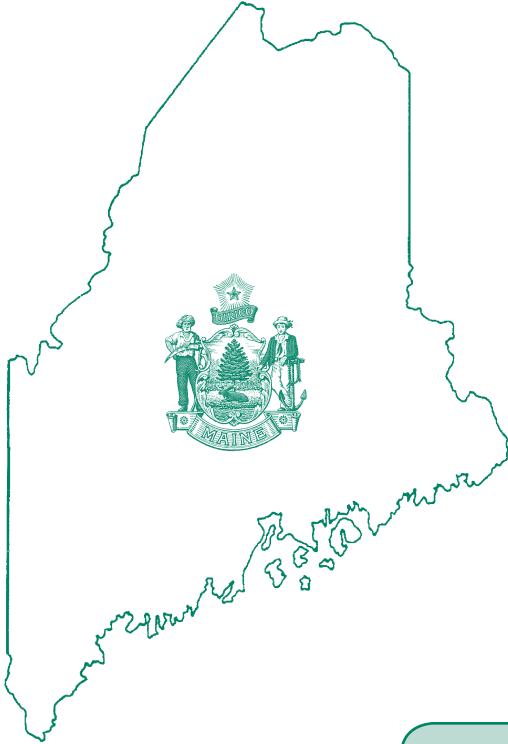


STATE OF MAINE

MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR



Registration Application for:

- INCOME TAX WITHHOLDING
- UNEMPLOYMENT COMPENSATION TAX
- SALES AND USE TAX
- SERVICE PROVIDER TAX
- MOTOR FUEL TAXES
- SPECIAL TAXES
- OTHER BUSINESS TAXES
- INSURANCE TAXES
- ELECTRONIC FUNDS TRANSFER

MAIL COMPLETED APPLICATION TO:

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

QUESTIONS ?

EMAIL: taxregistration@maine.gov
PHONE: (207) 624-5644
FAX: (207) 287-6975

ONLINE REGISTRATION NOW AVAILABLE!

SEE PAGE 3

CONTACT INFORMATION

Telephone

Email Address

For assistance with this application:

CENTRAL REGISTRATION SECTION(207) 624-5644

taxregistration@maine.gov

MAINE REVENUE SERVICES

Collections & Compliance Division.....(207) 624-9595 compliance.tax@maine.gov

Electronic Funds Transfer Unit.....(207) 624-5625 efunds.transfer@maine.gov

Income/Estate Tax Division

Individual Income, Fiduciary and Estate Taxes.....(207) 626-8475 income.tax@maine.gov

Payroll and Pass-through Entity Withholding Taxes.....(207) 626-8475 withholding.tax@maine.gov

Insurance Taxes.....(207) 624-9753 corporate.tax@maine.gov

Corporate and Franchise Taxes.....(207) 624-9670 corporate.tax@maine.gov

TTY (Hearing Impaired Only).....(888) 577-6690

Property Tax Division.....(207) 624-5600 prop.tax@maine.gov

Commercial Forestry Excise Tax, Property Tax in Unorganized Territory of Maine, Real Estate Transfer Tax, Telecommunications Property Tax, Mining Excise Taxes

Sales/Use Tax Division.....(207) 624-9693 sales.tax@maine.gov

Sales and Use Tax, Service Provider Tax, Motor Vehicle Oil Premiums, Recycling Assistance Fees, Sales Tax Exemption Certificate Applications

Fuel and Special Tax Division.....(207) 624-9609 fuel.tax@maine.gov

Motor Fuel Excise Taxes, Cigarette/Tobacco Products Tax, Blueberry Tax, Potato Tax, Mahogany Quahog Tax, Milk Handling Fees, Health Care Provider Tax, Railroad Excise Taxes, Hospital Tax, Initiators of Deposit

To Order Forms by Phone (207) 624-7894

Online www.maine.gov/revenue/forms/orderhome.html

DEPARTMENT OF LABOR

Unemployment Compensation Tax Division(207) 621-5120, option 3, then 1 division.uctax@maine.gov

Maine Department of Labor
47S State House Station
Augusta, ME 04333-0047

DOL Field Offices

Augusta.....(207) 621-5120 Bangor.....(207) 561-4094 Bath.....(207) 373-4000, option 2.

Lewiston.....(207) 441-1058 Portland.....(207) 822-0212 Presque Isle....(207) 768-6813

Saco.....(207) 286-2677 Wilton.....(207) 645-5825

BUREAU OF MOTOR VEHICLES

Motor Carrier Services, Fuel Use Unit - For information regarding Fuel Use Identification decals or the International Fuel Tax Agreement(207) 624-9000, x52137 francis.fox@maine.gov

MAINE REVENUE SERVICES on the web:
www.maine.gov/revenue

MAINE DEPARTMENT OF LABOR on the web:
www.maine.gov/labor

PURPOSE OF FORM

Use this registration form to establish a new tax account for any of the taxes listed on page 4 or for Electronic Funds Transfer. Taxes not listed on page 4 do not require advance registration. Generally, you must establish a tax account if:

- You are a new employer required to withhold income taxes or to pay unemployment insurance and you have not registered before.
- You have a new business in which you make retail sales of tangible personal property or taxable services and you have not registered before.
- You have a new business in which you import, export, sell or distribute gasoline or other motor fuels and you have not registered before.
- You have a new or old business in which you sell mahogany quahogs, potatoes or blueberries and you have not registered before.
- You have a new or old business in which you sell/distribute cigarette or tobacco products and you have not registered before or must renew your annual license.
- You are required or you elect to make payments electronically and you want to use the ACH Teledebit telephone payment system or the ACH Credit payment method. An Electronic Funds Transfer application is not required if you are paying using the debit option on a Maine *I-File* return or you are paying using Maine Revenue Services EZ Pay System.

DO NOT USE THIS APPLICATION FOR THE FOLLOWING:

SALES TAX 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 for certain commercial activities. Information on exemptions is available from the Sales, Fuel and Special Tax Division or on the web at www.maine.gov/revenue/salesuse.

FUEL USE IDENTIFICATION DECAL APPLICANTS

New applicants for Fuel Use Identification Decals must contact the Bureau of Motor Vehicles at (207) 624-9000, ext. 52137.

ONLINE REGISTRATION

Maine Revenue Services and the Maine Department of Labor offer online registration applications for unemployment compensation tax, income tax withholding, sales/use taxes and service provider taxes. If you complete your application online, you do not need to complete a paper registration application for these taxes. Electronic registration is convenient, secure and provides you with confirmation that your registration was received.

Online Registration for Unemployment Compensation and Income Tax Withholding

If you need to establish an unemployment compensation tax account, you may file your registration application electronically using the Maine Employer Registration Internet System "MERIS" on the Maine Department of Labor web site. The site also allows you to register for a Maine withholding account number with Maine Revenue Services, but only if you are registering for an unemployment compensation account.

You can access the MERIS online registration system at www.maine.gov/labor/unemployment and select "Employer Registration" located under the "Employers" heading.

Online Registration for Sales & Use, Service Provider Taxes or for Income Tax Withholding

If you need to establish a sales, use, service provider or income tax withholding account, you may complete your registration application online through the Maine Revenue Services web site at www.maine.gov/revenue. Under the Useful Links section, select the "ONLINE" link with respect to the "Application for Tax Registration (PDF)".

If you need to register for any other taxes, complete and submit this paper registration application. For questions about this application, or completing an online registration application, contact the Central Registration Section at (207) 624-5644.

GENERAL INSTRUCTIONS

The Application for Tax Registration is a combined application.

All applicants must complete Section 1. Complete sections 2 through 11 only as they apply to you.

- Section 1** ▶ **Taxpayer Information** (All applicants must complete Section 1.)
- Section 2** ▶ Register to file **Payroll and most Non-payroll Income Tax Withholding returns.**
- Section 3** ▶ Register to file **Unemployment Compensation Tax returns.**
- Section 4** ▶ Register to file **Sales and Use Tax returns.**
- Section 5** ▶ Register to file **Service Provider Tax returns.**
- Section 6** ▶ Register to file **Gasoline Distributor, Importer or Exporter or Retail Dealer's Gasoline Shrinkage returns.**
- Section 7** ▶ Register to file **Licensed Special Fuel Supplier, Registered Special Fuel Supplier, Special Fuel User or Special Fuel Retailer returns.**
- Section 8** ▶ Register to file the following **Special Tax returns:**
- **Cigarette Distributor Tax**
 - **Tobacco Products Distributor Tax**
 - **Blueberry Tax**
 - **Potato Tax**
 - **Mahogany Quahog Tax**
- Section 9** ▶ Register to file the following **Business Tax returns:**
- **Milk Handling Fee**
 - **Railroad Excise Tax**
 - **Hospital Tax**
 - **Health Care Provider Tax**
 - **Initiator of Deposit**
 - **Mining Excise Tax**
- Section 10** ▶ Register to file the following **Insurance Tax returns:**
- **Insurance Premiums Tax**
 - **Fire Investigation and Prevention Tax**
 - **Nonadmitted Premiums Tax**
- Section 11** ▶ Register for **Electronic Funds Transfer**

For help completing the applications in this booklet -
Call Central Registration at (207) 624-5644 or email taxregistration@maine.gov

Walk-in help: Normal business hours are 8:00 a.m. to 4:30 p.m. Monday through Friday, excluding holidays.
51 Commerce Drive
Augusta, Maine 04330

Other Contact information: See page 2.

Business Answers - Maine Business Assistance Center: See page 6.

Taxpayer Changes:

It is very important that we have your correct address and telephone number. If your address or telephone number has changed, please call, write or email the Central Registration Section at the address on the cover.

Include the applicant's legal name, social security number or federal Employer Identification Number (EIN), type of account(s) and account number(s) on correspondence (including email) to Central Registration.

Some examples of items that should be reported:

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

Frequently Asked Questions

HOW DO I FILE TAX RETURNS?

Withholding/unemployment, sales/use and service provider tax returns are required to be filed electronically using one of the Maine Revenue Services electronic filing systems or you may download a form from the MRS web site. For more information on electronic filing mandates, see MRS Rule 104 at www.maine.gov/revenue/rules Electronic filing systems can be accessed on the Maine Revenue Services web site at www.maine.gov/revenue. Select "Electronic Services" and then select the electronic filing system you wish to use - either "Sales/Use I-File," "Service Provider I-File," "Internet File" or "Maine Employers Electronic Tax Reporting System" ("MEETRS"). All of these systems allow you to complete tax returns online without needing specialized software. MEETRS uses a specially formatted file containing withholding and unemployment tax data that is uploaded via the Maine Revenue Services web site. There is no cost for using these systems and all provide confirmation that your return was received. For more information, see the instructions to Form 941ME or 941/C1-ME. Contact the appropriate tax unit if you are unable to file electronically. See page 2 for contact information.

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

If you cannot pay your entire tax liability, pay as much as you can and contact the Compliance Division for withholding, sales, service provider, motor fuel, and special business taxes, or the Department of Labor Delinquency Unit for unemployment compensation tax. See page 2 for telephone numbers. Tax returns should be filed on or before the due date to avoid penalty charges for late filing.

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 Penalty.** Failure to file penalties are computed on any return that is filed after its due date.
- **Failure to Pay Penalty.** 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 or the Department of Labor.

MAINE REVENUE SERVICES TAXPAYER PRIVACY POLICY

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than in the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. **Unassociated third parties may not receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under law.** Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

NOTICE REGARDING UNPAID TRUST FUND TAXES

Trust fund taxes include sales & use taxes, gasoline tax, special fuels tax, recycling assistance fees and income tax withholding.

Under Maine law, the owner(s) and person(s) who control the finances of a business may be liable for any unpaid trust fund taxes and/or unemployment compensation tax. The purchaser of a business or the stockholders of a business are 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. 36 M.R.S. § 177(1).

If you are not sure that the previous owner has paid all trust fund taxes or unemployment compensation tax 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.

**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:

The Department of Economic & Community Development (DECD) has numerous resources to serve your business needs through its informative website (www.maine.gov/decd) and knowledgeable staff. Whether you are considering starting a business in Maine, expanding an existing business in Maine, moving your business to Maine, or have a business-related question, contact DECD today using the contact information below.

REGISTRATION & LICENSE APPLICATIONS:

Business Answers is DECD's online **ONE-STOP BUSINESS LICENSING AND PERMITTING** center, designed to make it easier to start and conduct business in Maine. You can select your business type and, through a series of questions, access information on license and permit requirements, and on sales and employment taxes. Contact information is provided for the appropriate agencies, as well as direct links to forms and programs.

OTHER BUSINESS ANSWERS SERVICES INCLUDE:

- Information about federal and state business assistance programs, including tax incentives and financial assistance.
- Information relating to conducting international business, including business visa requirements, import regulations and international payment processing.
- Information on hiring employees, including federal and state applications.
- Assistance with employment needs and training programs.
- Connections to state and federal financing programs.

TO CONTACT BUSINESS ANSWERS:

BUSINESS ANSWERS

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

On the web: www.maine.gov/businessanswers

Telephone: Augusta Area: (207) 624-9818
In Maine: (800) 872-3838
Outside Maine: (800) 541-5872

Office Hours: From 8:00 a.m. to 5:00 p.m. Monday through Friday, excluding holidays. After hours, leave a message & your call will be returned, or email business.answers@maine.gov.



MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR
APPLICATION FOR TAX REGISTRATION

Return Application by fax (207) 287-6975 or mail to:
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



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ALL APPLICANTS MUST COMPLETE SECTION 1. CHECK ALL TAX TYPES FOR WHICH YOU ARE APPLYING.

- Section 2 - Income Tax Withholding
Section 3 - Unemployment Compensation Tax
Section 4 - Sales and Use tax
Section 5 - Service Provider Tax
Section 6 - Motor Fuel Taxes - Gasoline
Section 7 - Motor Fuel Taxes - Special Fuel
Section 8 - Special Taxes
Section 9 - Other Business Taxes
Section 10- Insurance Taxes
Section 11 - Electronic Funds Transfer

SECTION 1 - TAXPAYER INFORMATION

1. BUSINESS INFORMATION:

Legal Name
Business Trade Name
Social Security Number
Business Phone Number
Federal Employer ID No. (EIN)
Email Address
Primary Mailing Address
Physical Location of Business
Parent Company EIN (if applicable)
Parent Co. Name

2. TYPE OF OWNERSHIP (check appropriate box): Federal Employer Identification Number (EIN) is required for all types except for a sole proprietor applying for a sales, use or service provider tax account only.

- Sole Proprietor
C Corporation (Regular)
S Corporation (Sub "S")
Partnership
Limited Partnership
Corporation (Non Profit)
Non Profit Organization (501(c)(3))
Estate
Trust
Association
Other
Limited Liability Company (check one): Single Member LLC
Partnership LLC
Corporation LLC - Attach IRS Form 8832

Corporations - Date Incorporated
State of Incorporation
Limited liability Co.'s/Limited Partnership - Date Registered
State of Registration

3. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: wholesale, retail, contractor, etc.):

4. REQUIRED INFORMATION (Names of directors, partners, officers or members; name of trustee or personal representative; name of responsible party):

Name & Title
Social Security Number (REQUIRED)
% of Business Owned
Home Phone
Home Address

5 and 6. EMPLOYERS REGISTERING WITH THE DEPARTMENT OF LABOR, PLEASE SEE SPECIFIC INSTRUCTIONS ON PAGE 13.

5. DO YOU OWN OTHER BUSINESSES? Yes No

Other Business Name
Other Business Name
Federal Employer ID No. (EIN)
Federal Employer ID No. (EIN)
UC Employer Account No.
UC Employer Account No.
Address
Address

6. BUSINESS OWNERSHIP INFORMATION: Business Ownership Date

- Check if new start-up business with no previous owner. Do not fill in any more of this block; go to block 7.
How did you get the business? Purchase Foreclosure Sale Merger Bankruptcy Sale Entity Change
Did you get all of the previous owner's businesses? Yes No
Did the previous owner do business in Maine? Yes No
Did the previous owner retain a portion of the old business? Yes No
Did the previous owner have employees in Maine? Yes No

Previous Owner's: Federal EIN/SSN
Sales Tax Registration No.
UC Employer Account No.
Service Provider Tax Registration No.
Previous Business Name
Previous Business Address

7. FEDERAL UNEMPLOYMENT TAX: Is your organization subject to the Federal Unemployment Tax Act (FUTA)? 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, director, partner, member, officer, trustee or personal representative, or responsible party.

SIGNATURE

TITLE

DATE

TELEPHONE NUMBER

PLEASE PRINT OR TYPE YOUR NAME

PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS

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

Return Application by fax (207) 287-6975 or mail to:
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



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SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most non-payroll distributions)

(If you are an employer and must file unemployment compensation tax and employer wage reports, complete this section and section 3.)

8. **INCOME TAX WITHHOLDING BEGIN DATE:** ___/___/_____
9. **COMMON PAY AGENT:** Check here if you have obtained *common pay status* from the IRS and attach a list of the affiliate employers including the name and federal EIN of each.
10. **ADDRESS FOR RETURNS AND NOTICES: (DO NOT use paid preparer's address.)** Check if same as primary address.
 Address: _____ Email Address: _____
 _____ Attention: _____
 _____ Telephone: _____

SECTION 3 - UNEMPLOYMENT COMPENSATION TAX

11. **PERSON RESPONSIBLE FOR PAYROLL RECORDS:** Employer Federal EIN: _____
 Name: _____ Email Address: _____
 Address: _____ Telephone: _____
 _____ FAX Number: _____
12. **ADDRESS FOR BENEFIT CLAIM NOTICES AND/OR DECISIONS:**
 Address: _____ Attention: _____
13. Does this business operate fewer than 26 weeks per calendar year? Yes No
14. **LIST ALL MAINE WORK LOCATIONS, INCLUDING EMPLOYEES WORKING FROM HOME:** (attach a separate sheet if needed.)

City/Town	Number of Employees	Principal Activity	Type of Goods or Services

15. **Nature of Business** _____
16. **If it is determined that you do not meet the requirements for mandatory unemployment insurance coverage, are you requesting voluntary coverage?** You may elect to make voluntary contributions, even though you are not required by law to do so; however a separate application must be completed and approved by the Department of Labor..... Yes No
17. 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
18. Do you lease any employees through a professional employment organization? Yes No
19. If line 18 is yes, enter the name of the professional employment organization. _____
20. Do any of your workers provide domestic service for you? If "YES," and you have only domestic employment, skip to item 24b Yes No
21. Do any of your workers provide agricultural service for you?..... Yes No
22. Date employees first employed in Maine ___/___/_____
23. **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 WHO WORKED IN MAINE - DO NOT ESTIMATE.**

Maine 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
Current Year	\$	\$	\$	\$
Preceding Year	\$	\$	\$	\$

24. Enter the date you met one of the following conditions for workers employed in Maine (include full and partial weeks):
- a. **General employers** - \$1,500 gross wages in a quarter or 20 weeks in a calendar year (whichever occurred first) ... ___/___/_____
- b. **Domestic employers** - \$1,000 gross wages in a quarter..... ___/___/_____
- c. **501(c)(3)** - 4 employees in each of 20 weeks ___/___/_____
- d. **Agricultural** - 10 employees in 20 weeks or \$20,000 gross wages in a calendar quarter ___/___/_____

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

Return Application by fax (207) 287-6975 or mail to:
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



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SECTION 4 - SALES AND USE TAX

25. **BUSINESS TRADE NAME:** _____

Select only one registration.

26. **SALES & USE TAX REGISTRATION** **OR** 27. **USE TAX REGISTRATION ONLY**

28. **REGISTRATION DATE FOR SALES/USE TAX:** ___ / ___ / ___ (This is the date you began selling goods, providing taxable services or making purchases subject to sales or use tax.)

29. **DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE:** _____

30. FILING FREQUENCY:

Choose the filing frequency that applies to your estimated sales tax liability. Make entries **ONLY** in the section that applies to you.

NONSEASONAL BUSINESS

OR

SEASONAL BUSINESS

(If your business will be open all year, use this section.)

(If your business will be open for only part of the year, check the months that apply.)

Filing Frequency*	Estimated Tax Liability is
<input type="checkbox"/> Monthly	\$600.00 or more per month
<input type="checkbox"/> Quarterly	\$100.00 - \$599.99 per month
<input type="checkbox"/> Semi-Annually	Less than \$100.00 per month
<input type="checkbox"/> Annually	Less than \$50.00 per year

<input type="checkbox"/> January	<input type="checkbox"/> May	<input type="checkbox"/> September
<input type="checkbox"/> February	<input type="checkbox"/> June	<input type="checkbox"/> October
<input type="checkbox"/> March	<input type="checkbox"/> July	<input type="checkbox"/> November
<input type="checkbox"/> April	<input type="checkbox"/> August	<input type="checkbox"/> December

31. **WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$** _____

(Your application will be delayed if this question is not completed.)

32. **CONSOLIDATED REPORTING INFORMATION:** Must be filed electronically.
 If you have two or more business locations with the same owner and federal EIN or SSN, you may file a consolidated report. If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____

33. **SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:** Check if same as primary address.
Address: _____ Email Address: _____
Attention: _____
Telephone: _____

Check here to authorize others to receive confidential information about this sales tax account and request changes to business details. Attach a separate page titled Other Authorized Individuals. Include the name and social security number of each authorized person. Name: _____ SSN: _____

SECTION 5 - SERVICE PROVIDER TAX

34. **SERVICE PROVIDER TRADE NAME:** _____

35. **REGISTRATION DATE FOR SERVICE PROVIDER TAX:** ___ / ___ / ___ (This is the date you began providing services subject to service provider tax.)

36. SERVICE YOU PROVIDE:

- | | |
|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Rental of videotapes, DVDs and video equipment | <input type="checkbox"/> Telecommunications equipment installation, maintenance and repair |
| <input type="checkbox"/> Fabrication services | <input type="checkbox"/> Private non-medical institution services licensed by DHHS |
| <input type="checkbox"/> Rental of furniture or audio equipment "rent-to-own" contracts | <input type="checkbox"/> Home support services licensed by DHHS |
| <input type="checkbox"/> Extended cable television service | <input type="checkbox"/> Community support services for persons with mental health diagnoses |
| <input type="checkbox"/> Satellite television services | <input type="checkbox"/> Community support services for persons with intellectual disabilities or autism |
| <input type="checkbox"/> Telecommunications service (except sales of prepaid cards) | <input type="checkbox"/> Group residential services for persons with brain injuries |

37. FILING FREQUENCY (Please choose one):

Filing Frequency*	If Estimated Tax Liability is
<input type="checkbox"/> Monthly	\$600.00 or more per month
<input type="checkbox"/> Quarterly	\$100.00 - \$599.99 per month
<input type="checkbox"/> Semi-annually	Less than \$100.00 per month
<input type="checkbox"/> Annually	Less than \$50.00 per year

38. CONSOLIDATED REPORTING INFORMATION: If you have two or more service provider locations with the same owner and federal EIN or SSN, you may file a consolidated report.

I request to file consolidated service provider tax returns. If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____

39. **SERVICE PROVIDER TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:** Check if same as primary address.

Address: _____
Attention: _____
Telephone: _____
Email Address: _____

* ALL sales, use and service provider tax returns must be filed over the internet or a touch tone telephone. Go to www.maine.gov/revenue and select "Electronic Services" to file over the internet. Complete Section 11 to register to file using a touch tone telephone (TeleFile). Contact Maine Revenue Services at (207) 624-9693 if you need a waiver from electronic filing.

MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR
APPLICATION FOR TAX REGISTRATION

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BUSINESS TRADE NAME (for Sections 6 & 7)

40. BUSINESS TRADE NAME: _____

SECTION 6 - MOTOR FUEL TAXES - GASOLINE

(Enter name on line 40 above)

41. SELECT THE TYPE OF CERTIFICATE REQUIRED:

- Licensed Gasoline Distributor
 - Registered Gasoline Distributor
 - Gasoline Importer
 - Gasoline Exporter
- } Type of use Own Use Retail Both

42. APPLICATION FOR RETAIL DEALER'S GASOLINE SHRINKAGE.....

43. DATE YOU BEGAN DOING BUSINESS IN MAINE AS A GASOLINE
DISTRIBUTOR, IMPORTER, EXPORTER OR RETAILER: __ / __ / ____

44. LICENSE/CERTIFICATE INFORMATION FOR OTHER STATES/PROVINCES: (Attach additional pages if needed)

STATE/PROVINCE NAME	TYPE OF LICENSE	LICENSE/CERTIFICATE NUMBER
_____	_____	_____
_____	_____	_____
_____	_____	_____

45. GASOLINE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.

Address: _____ Email Address: _____
 _____ Attention: _____
 _____ Telephone: _____

SECTION 7 - MOTOR FUEL TAXES - SPECIAL FUEL

(Enter name on line 40 above)

46. TYPE OF FUEL SOLD OR USED:

- Distillates (diesel, kerosene, #2 oil)
- Low Energy Fuels (propane, etc.)

47. SELECT THE TYPE OF CERTIFICATE REQUIRED:

- Licensed Special Fuel Supplier
- Special Fuel User
- Special Fuel Retailer
- Registered Special Fuel Supplier

48. DATE YOU BEGAN DOING BUSINESS IN MAINE AS A SPECIAL FUEL
SUPPLIER, SPECIAL FUEL RETAILER OR SPECIAL FUEL USER: __ / __ / ____

49. SPECIAL FUEL TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address.

Address: _____ Email Address: _____
 _____ Attention: _____
 _____ Telephone: _____

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

Return Application by fax (207) 287-6975 or mail to:
Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



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BUSINESS TRADE NAME (for Sections 8, 9 & 10)

50. BUSINESS TRADE NAME: _____

51. REGISTRATION DATE: ___ / ___ / _____

52. ACCOUNT ADDRESS: Check if same as primary address.

Address: _____ Email Address: _____
_____ Attention: _____
_____ Telephone: _____

SECTION 8 - SPECIAL TAXES

(Complete lines 50 through 52 above)

53. CIGARETTE DISTRIBUTOR TAX: First Time Application Renewal Current License # C _____

54. TOBACCO PRODUCTS TAX: First Time Application Renewal Current License # T _____

Check applicable boxes below **only if this is a first time application**. Renewal each year for these three taxes is not required.

55. BLUEBERRY TAX

56. POTATO TAX

57. MAHOGANY QUAHOG TAX

SECTION 9 - OTHER BUSINESS TAXES

(Complete lines 50 through 52 above)

Check the appropriate box for tax registration.

58. MILK HANDLING FEE

61. MINING EXCISE TAX

59. RAILROAD EXCISE TAX

62. HEALTH CARE PROVIDER TAX, enter Fiscal Year _____

60. HOSPITAL TAX

63. INITIATOR OF DEPOSIT, enter Product Group _____

SECTION 10 - INSURANCE TAXES

(Complete lines 50 through 52 above)

Check the appropriate box for tax registration.

64. INSURANCE PREMIUMS TAX Enter your NAIC Company Code (if applicable) _____

Check here if you are a risk retention group.

Taxpayers with an annual liability of more than \$1,000 must file quarterly. See Instructions.

65. NONADMITTED PREMIUMS TAX:

Taxpayers with an annual liability of more than \$1,000 must file quarterly. See Instructions.

66. FIRE INVESTIGATION & PREVENTION TAX: Note: You must file returns monthly.

MAINE REVENUE SERVICES

EFT Unit, Maine Revenue Services, PO Box 1060, Augusta, ME 04332-1060
Tel: (207) 624-5625 Fax: (207) 287-6975 Email: efunds.transfer@maine.gov

Visit Maine Revenue Services at www.maine.gov/revenue

SECTION 11 - ELECTRONIC FUNDS TRANSFER

READ THIS FIRST: You do not need to complete this section to pay taxes by ACH debit when filing your sales/use tax, income tax withholding, unemployment compensation tax or individual income tax return over the internet using the I-file system.

Only applicants who intend to use either the MRS ACH Teledebit telephone payment option, ACH Credit payment option, or TELEFILE for Sales/Use and Service Provider taxes need to submit this application.

67. APPLICATION TYPE: Indicate options for which you are applying.

- ACH TELEDEBIT (Telephone Payment Method)
ACH CREDIT
TELEFILE (Sales/Use and Service Provider Tax)

68. APPLICATION INFORMATION:

Legal Name(s):
Business Trade Name:
Employer Identification Number:
Social Security Number*:
Mailing Address:
Contact Person's Name:
Contact Phone Number:
Business Fax Number:
Email Address:

*Only sole proprietors should provide a social security number.

69. ACH TELEDEBIT APPLICANTS ONLY: (NOTE: You must provide a voided check or a letter from your bank certifying its RTN and your account number.)

Type of account: Checking Savings Bank Routing Number (RTN) Account Number

Are you a service bureau, tax preparer or business that remits taxes on behalf of other companies?
If 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.

70. ACH CREDIT APPLICANTS ONLY:

Are you a service bureau, a tax preparer, a third party withholder, or do you remit taxes for other companies?
If 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.

71. TAX TYPE: Electronic Funds Transfers or TeleFile is requested for the following:

Table with 2 columns: Tax Type, Tax Account ID Number

Office Use Only table with 4 rows and 2 columns

Attach a separate sheet if additional space is needed.

72. 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 Teledebit block 69 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.

Signature Title Date Phone

Please print or type your name

Please keep a copy of this application for your records.

SPECIFIC INSTRUCTIONS

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 must provide their social security numbers. All other applicants must provide a federal Employer Identification Number (EIN).

A federal EIN must be provided to register for Maine Income Tax Withholding. To obtain a federal EIN, go to www.irs.gov to apply online or download IRS Form SS-4, Application for Employer Identification Number. To contact the IRS by phone, call 1-800-829-4933.

Enter the business mailing address, phone number and street address. Attach separate applications if you have more than one business location and are registering for sales and use tax (Section 4).

Enter the physical location of the business operation or the address of rental property.

2. Check the box that best applies. If you checked "Other," include a description of the ownership type. Spouses must 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. Enter the type of business (wholesale, retail, service group, manufacturing, contractor, governmental, nonprofit, other [explain]), and a concise description of the principal activity of your business or organization.
4. Corporations, partnerships, associations, nonprofit organizations and others must provide the names of two directors, officers, trustees, personal representatives, partners, members or responsible parties. One of those named must be the person 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, EINs 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 compensation tax must list the Unemployment Compensation Employer Account Number (UC Employer Account No.) of the other businesses owned.
6. Indicate how your business was acquired. If you are establishing a new business with no previous owner, check the new start-up box. If you acquired 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 check the "Entity Change" box, provide a brief explanation. Employers registering with the Department of Labor to file unemployment compensation tax must list the UC Employer Account No. of the previous owner's business, if known. Read the Notice Regarding Trust Fund Taxes on page 5.
7. If you have questions about Federal Unemployment Tax Act (FUTA), call the IRS Toll Free Number 1-800-829-4933.

SECTION 2 - INCOME TAX WITHHOLDING (Payroll and most non-payroll distributions)

Generally, a person who maintains an office or transacts business in Maine and who must withhold federal income tax from payments subject to tax in Maine must also withhold Maine income tax. This requirement applies to both resident and nonresident individuals. Payments subject to tax in Maine include unemployment compensation connected with Maine employment. Payments to a nonresident from pensions, annuities and other intangible sources may be subject to withholding of Maine income tax in certain cases.

Persons registering for Maine income tax withholding accounts must provide a federal Employer Identification Number (EIN). See Instructions for Section 1, line 1.

8. Enter the date you began withholding or were required to begin withholding. If not yet operating, enter estimated business start date. See Maine Revenue Services ("MRS") Rule 803 for details about required withholding tax reports and payments (www.maine.gov/revenue/rules). A quarterly remittance schedule will apply for all first year income tax withholding. If your business is in the second or subsequent year(s) of operation, and the aggregate amount of withholding reported for the prior July-June lookback period was \$18,000 or more, you must remit withheld tax on a semi-weekly basis based on payroll/distribution dates. MRS monitors taxpayer compliance for this requirement. The lookback period for each calendar year is the 12-month period ending on the preceding June 30. For example, the lookback period for calendar year 2015 is the period July 1, 2013 through June 30, 2014. If you have any questions about this requirement, contact MRS at (207) 626-8475 (Select 1, Option 4).
9. Check this box if you are a *common pay agent*. Attach a list of the affiliated entities including the name and EIN of each. A *common pay agent* reports withholding for multiple entities under one EIN. Common pay status is initially obtained through the IRS.
10. Enter your business address. Withholding tax notices will be mailed to this address. Complete only if different from the owner's address in Section 1. **Do not enter a paid preparer's or payroll processor's address.**

SECTION 3 - UNEMPLOYMENT COMPENSATION TAX

COMPLETE THIS SECTION ONLY IF YOU HAVE EMPLOYEES WORKING IN MAINE.

Employers registering with the Department of Labor must enter the federal Employer Identification Number (EIN). The Maine Department of Labor will immediately attach liability to pay unemployment compensation taxes to the following four types of employers: successors, partial acquisitions, employers subject to the Federal Unemployment Tax Act (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 items 23 and 24 below. You are liable for Maine unemployment compensation tax if you meet any of the following criteria:

EMPLOYER IN GENERAL: you 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;

DOMESTIC EMPLOYER: you paid \$1,000 in gross wages for domestic employment in any calendar quarter;

501(C)(3) NON-PROFIT ORGANIZATION: you employ four or more persons on the same 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;

AGRICULTURAL EMPLOYER: you 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 EMPLOYER: you are subject to Maine unemployment tax the first day you have employees working in Maine. You must include the physical location(s) of employment.

11. Enter the name, address, EIN, Email address, telephone and fax numbers of person(s) responsible for preparation of payroll records.
12. Enter the address and contact name where you want all unemployment claim notices and/or decisions to be sent.
- 14-15. Enter information on the location and nature of business conducted at all Maine business sites.
- 16-21. Answer each question by checking "YES" or "NO" in the appropriate box. Domestic worker employers (households which employ nannies, personal care attendants, gardeners, cleaners, chauffeurs, etc.) may skip to item 24b.
22. Enter the date that employees were first employed in Maine.
- 23-24. If a corporation, include reportable wages for all the officers who are performing services as well as all other workers. **EXCLUSIONS:** All employers, do not include wages for services performed by a student who is participating in a cooperative program of education and occupational training. If a sole 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

25. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.
- 26-27. Select one type of registration. Entities that sell goods, provide taxable services, make taxable rentals, sell motor vehicle oils, or are subject to recycling assistance fees must register to file sales and use tax returns. Entities that do not make taxable sales, but make taxable purchases for use in Maine, where the retailer has not collected sales tax, must register to file use tax returns.
28. Enter the date you began selling goods, providing taxable services, or making purchases subject to sales or use tax.
29. A business description for sales/use tax registration purposes is required.
30. If yours is a year-round business, select the filing frequency that best applies. If a seasonal business, check the boxes for the months the business will be open. Seasonal businesses are required to file a **monthly** return for each month the business is open.
32. To file consolidated sales/use tax returns, you must have two or more business locations with the same owner and use the same Employer Identification Number or social security number. Consolidated filers must be able to file over the internet.
33. Enter your business address. Complete only if different from the owner's address entered in Section 1. **Do not enter a paid preparer's address.**

SECTION 5 - SERVICE PROVIDER TAX

34. Enter the service provider name (trade name; selling services as name) if different from the owner's name entered in Section 1.
35. Enter the date you began, or expect to begin, selling or providing services subject to the service provider tax. If not yet operating, enter the estimated business start date.
36. Identify the service(s) provided.
37. Select the filing frequency based on estimated tax liability.
38. To file consolidated service provider returns, you must have two or more service provider locations with the same owner and use the same Employer Identification Number or social security number. Consolidated filers must be able to file over the internet.
39. Enter your service provider business address. Complete only if different from the owner's name entered in Section 1. **Do not enter a paid preparer's address.**

BUSINESS TRADE NAME (for Sections 6 & 7)

40. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.

SECTION 6 - MOTOR FUEL TAXES - GASOLINE *

41. Generally, to be considered a Gasoline Distributor in Maine, you must make over 50% of your gasoline sales to others in bulk within the state. Sales to others do not include gasoline sold on consignment or through a retail station owned in whole or in part by your company. Select Gasoline Importer if you import gasoline for sale or use in Maine and do not qualify as a Gasoline Distributor. Select Gasoline Exporter if you make purchases of gasoline in Maine that will be exported to a location outside the state, and you do not qualify as a Gasoline Distributor.
42. Select this box if you make retail sales of gasoline.
44. Gasoline license information for other states is required. Attach additional sheets if needed.
45. Enter your business address, contact person, email address and phone number. Gasoline tax returns will be mailed to this address. Complete if different from the owner's address in Section 1.

SECTION 7 - MOTOR FUEL TAXES - SPECIAL FUEL *

47. Generally, a Special Fuel supplier 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 a retail station owned in whole or in part by your company. Special fuel means distillates and low-energy fuels. Select Special Fuel Retailer if you will be selling low energy fuel that will be placed into the tank of a motor vehicle. Select Registered Special Fuel Supplier if you can certify that all sales will be in bulk and are not subject to the special fuel excise tax (dyed) or that your business has already paid the special fuel excise tax on fuel purchased.
48. Enter the date you began doing business in Maine as a special fuel retailer or supplier. If not yet operating, enter the estimated business start date.
49. Enter your business address, contact person, email address and phone number. 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 and INFORMATION (for Sections 8, 9 & 10)

50. Enter your business name (trade name or doing business as name) if different from the owner's name in Section 1.
51. This is the date you began filing tax returns for Section 8, 9 or 10 taxes. If not yet operating, enter the estimated business start date.
52. The account address is your business address. Tax returns will be mailed to this address. Complete only if different from the owner's address in Section 1.

SECTION 8 - SPECIAL TAXES *

53. Not required if all cigarettes are purchased from a Maine licensed cigarette distributor. Cigarette Distributor licenses expire on June 30 each year. The current Cigarette Distributor certificate number is required to process renewals.
54. Not required if all tobacco products are purchased from a Maine licensed tobacco distributor. Tobacco Distributor licenses expire on June 30 each year. The current Tobacco Distributor certificate number is required to process renewals.
- 55-57. Check the appropriate box only if this is the first time you are applying for a blueberry, potato or mahogany quahog tax registration.

SECTION 9 - OTHER BUSINESS TAXES *

- 58-63. Check the appropriate box for tax registration. Health care providers must provide their fiscal year. An initiator of deposit must indicate the product group. Initiators of Deposit who fail to comply with reporting requirements may have their product removed from Maine retail shelves.

SECTION 10 - INSURANCE TAXES **

64. Enter your National Association of Insurance Commissioners (NAIC) Company Code, if applicable. Check if you are filing quarterly. Taxpayers with an annual liability of more than \$1,000 must file quarterly.
65. Check if you are filing quarterly. Taxpayers with an annual liability of more than \$1,000 must file quarterly.
66. Fire investigation and prevention tax returns are required on a monthly basis from all insurers who issue policies with fire components (25 M.R.S. § 2399).

* For assistance completing Sections 6-9, call (207) 624-9609. ** For assistance completing Section 10, call (207) 624-9753.

SECTION 11 - ELECTRONIC FUNDS TRANSFER

General Information: Taxpayers with annual combined tax liability of \$12,000 or more (\$10,000 or more beginning January 2015) for the prior tax period 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 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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