

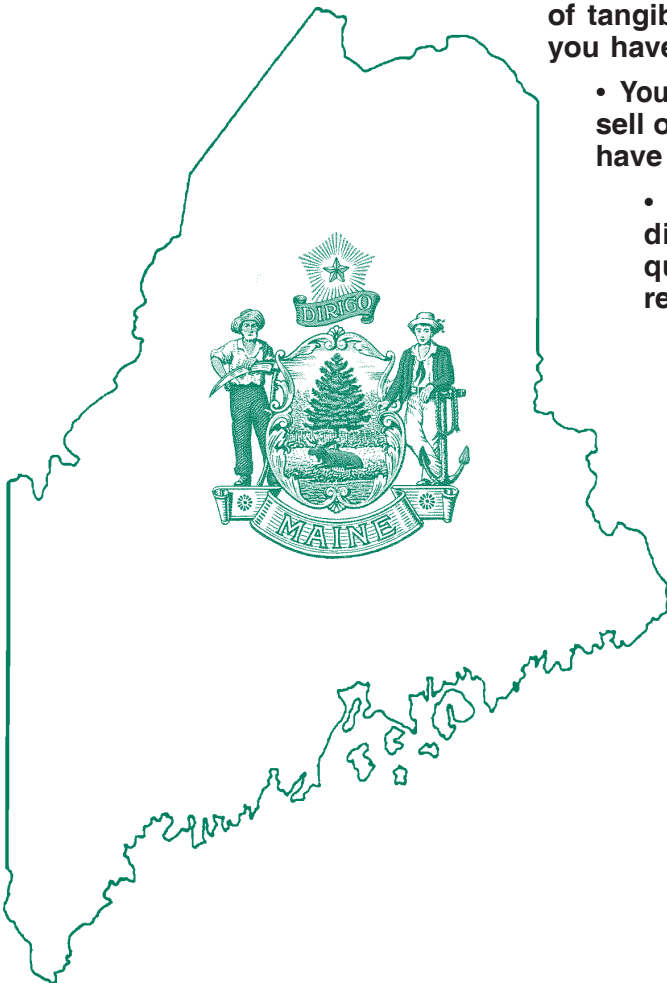
STATE OF MAINE

MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR APPLICATION FOR TAX REGISTRATION

UNEMPLOYMENT COMPENSATION TAX
WITHHOLDING TAX
SALES/USE TAX
SERVICE PROVIDER TAX
FUEL TAXES
SPECIAL TAXES
BUSINESS TAX
ELECTRONIC FUNDS TRANSFER

Complete one or more of these applications when:

- You are a new employer required to withhold income and unemployment taxes 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 or distribute cigarettes, tobacco products, mahogany quahogs, potatoes or blueberries and you have not registered before or must renew your license annually;
- You are required to pay tax electronically or you elect to pay electronically although not required to do so and you want to use the ACH Debit telephone payment system or the ACH Credit payment method. An Electronic Funds Transfer application is not required if you are filing and paying using the debit option on a Maine *FastFile* return.



**Maine 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 Equipment 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. The annual application must be filed with Maine Revenue Services on or after August 1 and before December 31 for property taxes paid during the preceding calendar year. 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.

Pine Tree Development Zone Tax Credit. For tax years beginning on or after January 1, 2004, a taxpayer engaged in the business of financial services, manufacturing or a targeted technology, as defined by 5 M.R.S.A. § 15301, that is located within a Pine Tree Development Zone may be eligible for this credit. To be eligible, the taxpayer must add new, full-time jobs that meet certain wage requirements and offer new employees retirement and health care benefits. The credit is equal to 100% of the tax liability for each of the first five years the qualified business is required to file an income tax return with Maine and 50% of the Maine tax liability for each of the succeeding five years. Also, eligible businesses may, under the Employment Tax Increment Financing (“ETIF”) program, receive 80% reimbursement of income tax withholding related to qualified Pine Tree Development Zone employees. No carry-forward is allowed. Certain 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 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, but 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 Investment Tax Credit. 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 Infrastructure Development Tax 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.

Biofuel Production and Use Tax Credit: A taxpayer engaged in the production of biofuels in Maine who has received certification from the Commissioner of the Maine Department of Environmental Protection (DEP) is allowed a credit against the tax imposed on income derived during the taxable year from the production of biofuel equal to the amount of \$0.05 per gallon of liquid biofuel or gaseous biofuel with a BTU equivalent to that of one gallon of gasoline that replaces the use of petroleum or liquid fuels derived from other fossil carbon sources. Biofuel for which the credit is allowed must meet state and federal regulatory requirements applicable to the nature and intended use of the fuel produced. The credit allowed, including carryovers, may not reduce the tax otherwise due to less than zero. Unused credits may be carried over for 5 taxable years. When claiming this credit, attach a copy of the certificate issued by the Maine DEP.

Employment Tax Increment Financing (ETIF). Businesses that add at least 5 qualified employees within a two year period qualify for reimbursement of up to 80% of those employees’ Maine income tax withholdings, for a period of up to 10 years. Qualified employees are employees who are 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.

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.** Complete sections 2 through 7 only if they apply to you.

Section 1 ▶ **Taxpayer Information** (All applicants must complete Section 1.)

Section 2A ▶ Register to file **Payroll and Non-payroll Income Tax Withholding Tax** returns

Section 2B ▶ Register to file **Pass-through Entity Income Tax Withholding Tax** returns

Section 3 ▶ Register to file **Unemployment Compensation Tax** returns

Section 4A ▶ Register to file **Sales and Use Tax** returns

Section 4B ▶ Register to file **Service Provider Tax** returns

Section 5A ▶ Register to file **Gasoline Distributor, Importer, Exporter or Annual Floor Stock Tax** returns or **Retail Dealer's Gasoline Shrinkage** refund

Section 5B ▶ Register to file **Licensed Special Fuel Supplier Tax, Registered Special Fuel Supplier Tax, Special Fuel User Tax, Special Fuel Retailer Tax or Annual Floor Stock Tax** returns

Section 6A ▶ Register for the following **Special Taxes**:

- To file **Cigarette Tax** returns
- To file **Tobacco Products Distributor, Retailer or Importer Tax** returns
- To file **Blueberry Tax** returns
- To file **Potato Industry Tax** returns
- To file **Mahogany Quahog Tax** returns

Section 6B ▶ Register to file the following **Business Tax** returns:

- **Insurance Premium Tax** returns
- **Fire Investigation and Prevention Tax** returns
- **Surplus Lines Insurance Premium Tax** returns
- **Health Care Provider Tax** returns
- **Railroad Excise Tax** returns
- **Mining Excise Tax** returns
- **Risk Retention Group Tax** returns
- **Hospital Tax** returns
- **Initiators of Deposit** returns

Section 7 ▶ Register for **Electronic Funds Transfer**

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

Maine Taxpayer Service Center

Muskie Federal Building
3rd floor (Room 301)
68 Sewall Street
Augusta, Maine 04330

Help to complete the application(s) in this booklet: Call Central Registration at (207) 287-2338.

Contact information: See page 4.

Exemption Certificates, Filing Requirements, Penalties: See pages 14-15.

Business Answers - Maine's Business Assistance Center: See page 16.

If your account information changes: Write to Central Registration. Some examples of changes 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 (EIN)
- 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)

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

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

CONTACT INFORMATION

MAINE REVENUE SERVICES

	<u>Telephone</u>	<u>E-mail Address</u>
Audit Division	(207) 624-9615	
Collections & Compliance Division	(207) 624-9595	compliance.tax@maine.gov
Motor Fuel Tax Sales and Use Tax Service Provider Tax Special Business Taxes Payroll and Pass-through Entity Withholding Tax		
Electronic Funds Transfer Unit	(207) 287-8276	efunds.transfer@maine.gov
Income/Estate Tax Division	(207) 626-8475	income.tax@maine.gov
Individual Income Tax Fiduciary and Estate Taxes Payroll and Pass-through Entity Withholding Tax	(207) 626-8475	withholding.tax@maine.gov
Business Taxes (Insurance/Fire Investigation Taxes, Risk Retention)	(207) 624-9753	corporate.tax@maine.gov
Corporate and Franchise Taxes	(207) 624-9670	corporate.tax@maine.gov
TTY (Hearing Impaired Only)	(207) 287-4477	
Property Tax Division	(207) 287-2011	prop.tax@maine.gov
Commercial Forestry Excise Tax Property Tax in Unorganized Territory of Maine Real Estate Transfer Tax Telecommunications Property Tax		
Sales/Use Tax Division	(207) 624-9693	sales.tax@maine.gov
Recycling Assistance Fees Registration of Persons that Rent Temporary Retail Space Sales and Use Tax Service Provider Tax Sales Tax Exemption Certificate Applications		
Fuel and Special Tax Division	(207) 624-9745	fuel.tax@maine.gov
Business Taxes (Cigarette/Tobacco Products, Blueberry, Potato, Mahogany Quahog, Health Care Provider Tax) Railroad & Mining Excise Taxes Motor Fuels and Special Taxes Motor Fuel Refund Applications Hospital Tax Initiators of Deposit		

DEPARTMENT OF LABOR

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

BUREAU OF MOTOR VEHICLES

Bureau of Motor Vehicles	(207) 624-9000 Ext. 52136	garry.hinkley@maine.gov
Motor Carrier Services Station 29 Augusta, ME 04333 Fuel Use Unit		Contact the Fuel Use Unit for information or assistance regarding Fuel Use Identification decals or the International Fuel Tax Agreement.

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

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



ALL APPLICANTS MUST COMPLETE SECTION 1. CHECK ANY OTHER TAX TYPE FOR WHICH YOU ARE APPLYING.

- | | | |
|---|--|---|
| <input type="checkbox"/> Section 2A - Income Tax Withholding | <input type="checkbox"/> Section 4A - Sales & Use Tax | <input type="checkbox"/> Section 6A - Special Taxes |
| <input type="checkbox"/> Section 2B - Pass-through Entity Income Withholding | <input type="checkbox"/> Section 4B - Service Provider Tax | <input type="checkbox"/> Section 6B - Business Taxes |
| <input type="checkbox"/> Section 3 - Unemployment Compensation Tax | <input type="checkbox"/> Section 5A - Motor Fuel Taxes - Gasoline | <input type="checkbox"/> Section 7 - Electronic Funds Transfer |
| | <input type="checkbox"/> Section 5B - Motor Fuel Taxes - Special Fuel | |

SECTION 1 — TAXPAYER INFORMATION

1. BUSINESS INFORMATION:
 Legal Name _____ E-mail address _____
 Social Security Number _____ Business Trade Name _____
 Federal Employer's ID No. (EIN) _____ Business Phone Number _____
 Primary Mailing Address _____ Physical Location of Business _____

2. TYPE OF OWNERSHIP (check appropriate box): * = Federal Employer's Identification Number (EIN) required above

Sole Proprietor <input type="checkbox"/>	Partnership* <input type="checkbox"/>	Estate* <input type="checkbox"/>	Association* ... <input type="checkbox"/>
C Corporation (Regular)* ... <input type="checkbox"/>	Limited Partnership* <input type="checkbox"/>	Trust* <input type="checkbox"/>	Other* <input type="checkbox"/>
S Corporation (Sub "S")* <input type="checkbox"/>	Limited Liability Company* <input type="checkbox"/>	Non Profit Organization (501(c)(3))* <input type="checkbox"/>	
Corporation (Non Profit)* <input type="checkbox"/>	(Form 8832 required, if filed - check one)	(attach copy of IRS exemption letter)	

corporation sole proprietor partnership

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

Individual's Name & Title _____	Individual's Name & Title _____
Social Security Number (required) _____	Social Security Number (required) _____
% of Business Owned _____ Home Phone _____	% of Business Owned _____ Home Phone _____
Home Address _____	Home Address _____

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

5. DO YOU OWN OTHER BUSINESSES? Yes No

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

6. BUSINESS OWNERSHIP INFORMATION: Business Ownership Date ____ / ____ / ____ If this is a new Start-up, check box:

If your business is a new start-up with no previous owner(s), do not fill in any more of this block and go on to block 7.

How did you get the business?	Purchase <input type="checkbox"/>	Foreclosure Sale <input type="checkbox"/>	Did you get all of the previous owner's businesses?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	Merger <input type="checkbox"/>	Bankruptcy Sale <input type="checkbox"/>	Did the previous owner retain a portion of the old business?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	Other <input type="checkbox"/>				

Previous Business Name _____
 Previous Business Address _____

Did the previous owner do business in Maine? 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. _____

7. FEDERAL UNEMPLOYMENT TAX: Is your organization subject to the Federal Unemployment Tax Act (FUTA)? Yes No Unknown
 If you have any questions about this, call the IRS toll free number: 1-800-829-4933

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 _____ TELEPHONE 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 2A — INCOME TAX WITHHOLDING (Payroll and Non-payroll Distributions)

(Also complete Section 3 if you are an employer and file unemployment compensation tax and employer wage reports.)



8. INCOME WITHHOLDING TAX DATE: ___ / ___ / _____

9. WITHHOLDING PAYMENT SCHEDULE: A quarterly schedule will apply when any business is in the first year of operation or when the amount of payroll withholding that was reported for the previous year lookback period was less than \$18,000. If the amount of withholding reported for the previous year lookback period was \$18,000 or more, a semi-weekly schedule will apply. (See page 11 for more information about withholding schedules)

10. ADDRESS FOR RETURNS AND NOTICES: (Do not use paid preparer address)

Address: _____ E-Mail Address: _____
Attention: _____
Telephone: _____

SECTION 2B — PASS-THROUGH ENTITY INCOME WITHHOLDING

8a. PASS-THROUGH ENTITY WITHHOLDING TAX DATE: ___ / ___ / _____

9a. WITHHOLDING PAYMENT SCHEDULE: A quarterly schedule will apply for all pass-through entity nonresident withholding.

10a. ADDRESS TO WHICH RETURNS AND NOTICES WILL BE MAILED: (Do not use paid preparer address)

Address: _____ E-Mail Address: _____
Attention: _____
Telephone: _____

SECTION 3 — UNEMPLOYMENT COMPENSATION TAX

11. PERSON RESPONSIBLE FOR PAYROLL RECORDS: Employer's Federal EIN: _____
Name: _____ E-Mail Address: _____
Address: _____ Telephone: _____
FAX Number: _____

12. ADDRESS FOR BENEFIT CLAIM NOTICES AND/OR DECISIONS:

Address _____ Attn: _____

13. LIST ALL MAINE WORK LOCATIONS: Nature of Business _____

Table with 4 columns: 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 to item 23b. 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 WHO WORKED IN MAINE - DO NOT ESTIMATE.

Table with 5 columns: 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

- 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 - \$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 or more employees in each of 20 weeks ___ / ___ / ___
d. Agricultural - 10 employees in 20 weeks or \$20,000 gross wages in a calendar quarter ___ / ___ / ___

OFFICE USE ONLY Liability established under § 1043(9) _____ as of _____, contributions due from _____. Field Advisor and Examiner _____ Date _____ OFFICE USE ONLY

**MAINE REVENUE SERVICES AND DEPARTMENT OF LABOR
APPLICATION FOR TAX REGISTRATION
SECTION 4A — SALES & USE TAX**



24. BUSINESS TRADE NAME: _____

25 & 26. Select only one registration.

25. SALES & USE TAX REGISTRATION: 26. USE TAX REGISTRATION ONLY:

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. WILL YOU BE ENGAGED IN ANY OF THESE ACTIVITIES: SELLING – PREPARED FOODS; TIRES; LEAD ACID BATTERIES; OR FUEL OR ELECTRICITY TO A MANUFACTURER? OR RENTAL OF LIVING SPACE AT A CONDOMINIUM*; VACATION HOME*; COTTAGE* (more than 14 days per calendar year) OR A HOTEL; MOTEL; ROOMING HOUSE; OR RENTAL OF AUTOMOBILES? YES NO

29. FILING FREQUENCY: Make entries only in the column that applies to you.

If business will be open all year use this column

Filing Frequency	If 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	\$0.00-\$99.99 per month
<input type="checkbox"/> Annually	Less than \$50.00 per year

SEASONAL FILING FREQUENCY ONLY – If your business will be open for only part of the year, check the months that the business will be open

<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

29a. WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$ _____
(Your application cannot be processed if this question is not completed)

30. CONSOLIDATED REPORTING INFORMATION: You must have two or more business locations with the same owner and federal EIN or SSN.

I request to file consolidated sales/use tax returns Yes No

If you are currently filing consolidated and are adding a location, what is your consolidated number that is being used? _____

31. SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:

Address: _____ E-Mail Address: _____
 _____ Attention: _____
 _____ Telephone: _____

SECTION 4B — SERVICE PROVIDER TAX

31a. SERVICE PROVIDER TRADE NAME : _____

31b. REGISTRATION DATE FOR SERVICE PROVIDER TAX: ___/___/___ (This is the date you began providing services subject to Service Provider Tax.)

31c. SERVICE YOU SELL:

- | | |
|---|---|
| <input type="checkbox"/> Fabrication services | <input type="checkbox"/> Private non-medical institution services licensed by DHHS |
| <input type="checkbox"/> Rental of videotapes, DVDs and video equipment | <input type="checkbox"/> Telecommunications service (except sales of prepaid cards) |
| <input type="checkbox"/> Extended cable television service | <input type="checkbox"/> Telecommunications equipment installation, maintenance and repair |
| <input type="checkbox"/> Community support services licensed by DHHS | <input type="checkbox"/> Rental of furniture and audio equipment pursuant to a "rent-to-own" contract |
| | <input type="checkbox"/> Satellite television services |

31d. FILING FREQUENCY (Please choose one):

Filing Frequency	If 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	\$50.00-\$99.99 per month
<input type="checkbox"/> Annually	Less than \$50.00 per year

31e. CONSOLIDATED REPORTING INFORMATION: You must have two or more service provider locations with the same owner and federal EIN or SSN to 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 consolidated number that is being used? _____

31f. SERVICE PROVIDER TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES:

Address: _____

 Attention: _____
 Telephone: _____
 E-Mail Address: _____

REG NO:	FOR OFFICE USE ONLY
REG NO:	GEO CODE:
BUS CODE:	TOWN CODE:
BUS CODE:	SIC CODE

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

(Complete line 32, if necessary, before you complete Sections 5A and 5B below)

32. BUSINESS TRADE NAME: _____

SECTION 5A — MOTOR FUEL TAXES — GASOLINE

(First complete line 32 above)

33. APPLICATION FOR GASOLINE DISTRIBUTOR CERTIFICATE:

33a. APPLICATION FOR ANNUAL FLOOR STOCK TAX RETURN:

34. APPLICATION FOR GASOLINE IMPORTER CERTIFICATE:

34a. IMPORTER TYPE OF GASOLINE USE: Own Use Retail Both Own Use and Retail

35. APPLICATION FOR RETAIL DEALER'S GASOLINE SHRINKAGE REFUND

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)

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

39. GASOLINE TAX ACCOUNT ADDRESS:

Address: _____ E-Mail Address: _____
_____ Attention: _____
_____ Telephone: _____

SECTION 5B — MOTOR FUEL TAXES — SPECIAL FUEL

(First complete line 32 above)

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

Application For Annual Floor Stock Tax Return (This box may be checked in addition to one of the certificate boxes above)

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: _____
Telephone: _____
E-Mail Address: _____

FOR OFFICE USE ONLY

CERT NO:

CERT NO:

SIC CODE

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

BUSINESS TRADE NAME and INFORMATION (for Sections 6A & 6B)

(Complete lines 44 through 46, if necessary, before you complete Sections 6A and 6B below. See instructions.)

44. BUSINESS TRADE NAME: _____

45. REGISTRATION DATE: ____ / ____ / ____

46. ACCOUNT ADDRESS:

Address: _____

E-Mail Address: _____
 Attention: _____
 Telephone: _____

SECTION 6A — SPECIAL TAXES
(First complete lines 44 through 46 above)

47. CIGARETTE TAX: First Time Application Renewal Previous License # _____

48. TOBACCO PRODUCTS TAX: First Time Application Renewal Previous License # _____

Distributor Retailer Unclassified Importer

49-51. Check boxes below **only if this is a first time application**. Renewal each year is not required. **See instructions on page 13.**

49. BLUEBERRY TAX:

50. POTATO INDUSTRY TAX:

51. MAHOGANY QUAHOG TAX:

SECTION 6B — BUSINESS TAXES
(First complete lines 44 through 46 above)

52. INSURANCE PREMIUM TAX: Enter your National Association of Insurance Commissioners Company Code

Check here if you will file returns quarterly

Check here if you will file returns annually * (see instructions)

* Only taxpayers with an annual tax liability of not more than \$500 and approval of the Tax Assessor may file an annual return.

53. SURPLUS LINES INSURANCE PREMIUM TAX: Check here if you will file returns quarterly

Check here if you will file returns annually * (see instructions)

* Only taxpayers with an annual tax liability of not more than \$500 and approval of the Tax Assessor may file an annual return.

54. FIRE INVESTIGATION & PREVENTION TAX: You must check here and file returns monthly (see instructions)

55-60. Check the appropriate box for tax registration.

55. RISK RETENTION GROUP: 56. MINING EXCISE TAX:

57. RAILROAD EXCISE TAX: 58. HEALTH CARE PROVIDER TAX: Fiscal Year _____

59. HOSPITAL TAX: 60. INITIATOR OF DEPOSIT: Product Group _____

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="text"/>		

FOR OFFICE USE ONLY	
LIC / ACCT NO:	<input type="text"/>
LIC / ACCT NO:	<input type="text"/>
LIC / ACCT NO:	<input type="text"/>
SIC CODE	<input type="text"/>

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 numbers. All other applicants must provide a federal Employer's Identification Number (EIN).

A federal EIN must be provided to register for Maine Income Tax Withholding. To obtain a federal EIN, file IRS Form SS-4, "Application for Employer Identification Number", with the Internal Revenue Service Center, Attn: EIN Operations, Holtsville, NY 00501 or call the IRS Business & Specialty Tax Line at (800) 829-4933 (to obtain an EIN from 7:30am-5:30pm local time only) or fax the completed IRS Form SS-4 to (631) 447-8960 or apply to the IRS directly online. IRS Form SS-4 can be downloaded from the IRS Internet site, www.irs.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, 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 business owned.

6. Information on how your business was acquired is required. If you are the originator of the business, check the Start-up box. 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 check the "Other" box, please 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 14.**

7. If you have questions about federal unemployment tax, call the Maine Unemployment Compensation Tax Division, (207) 287-3176.

SECTION 2A — INCOME TAX WITHHOLDING

(Payroll and Non-payroll Distributions)

Generally, any person who maintains an office or transacts business in Maine, and who must withhold federal income tax from any payment subject to taxation in Maine, must also withhold Maine income tax. This requirement applies to both resident and non-resident individuals.

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

Income paid to a nonresident from pensions, annuities and other

intangible sources may be subject to withholding of Maine income tax in certain cases.

Persons registering to file Maine Income Tax Withholding returns must provide a federal Employer's Identification Number (EIN). See Instructions in Section 1, line 1.

8. Enter the date you began withholding or were required to withhold payroll withholding tax.

9. See Maine Revenue Services (MRS) **Rule No. 803** for details about required withholding tax reports and payments (www.maine.gov/revenue/rules). A quarterly remittance schedule will apply for all initial, first year, payroll withholding. If your business is in the second or subsequent year(s) of operation, and the aggregate amount of payroll withholding reported for the lookback period was \$18,000 or more, you must remit withheld tax on a semi-weekly basis. MRS will monitor taxpayer compliance with 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 2005 is the period July 1, 2003 through June 30, 2004. If you have any questions about this requirement, contact MRS at 207-626-8475 (Select 1, Option 4).

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. **Do not enter a paid preparer's or payroll processor's address.**

SECTION 2B — PASS-THROUGH ENTITY INCOME WITHHOLDING

A pass-through entity must withhold income taxes from Maine-source distributive income paid to nonresident partners, shareholders or beneficiaries ("owners"). This filing requirement is **in addition to** any employee wage withholding requirement. Pass-through entities include partnerships, S corporations, limited liability companies, trusts and similar entities. For information on this requirement, visit the web site: www.maine.gov/revenue.

8a. Enter the date you began withholding or were required to withhold pass-through entity withholding tax.

9a. See Maine Revenue Services (MRS) **Rule No. 803** for details about required withholding tax reports and payments (www.maine.gov/revenue/rules). A quarterly remittance schedule will apply for all pass-through entity nonresident withholding. If you have any questions about this requirement, contact MRS at 207-626-8475 (Select 1, Option 4).

10a. 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. **Do not enter a paid preparer's address.**

SECTION 3 — UNEMPLOYMENT COMPENSATION TAX

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

Employers registering with the Department of Labor must enter the federal Employer's Identification Number (EIN). The Maine Department of Labor will immediately attach liability to pay unemployment compensation taxes to these 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 Section 3, items 22 and 23.

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 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;

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 become subject to Maine unemployment tax the first day you have employees working in Maine. You must include the location(s) of employment.

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

12. Enter the address where you want all unemployment claim notices and/or decisions to be sent.

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 worker employers (households which employ baby-sitters, personal care attendants, gardeners, cleaners, chauffeurs, etc.) may skip to item 23b. Voluntary Election – Employers who utilize services from workers not covered under Maine Employment Security Law may choose to make voluntary contributions. For example, a small 501(c)(3) organization that does not meet liability under the “4 for 20” provision may want to elect voluntary coverage to cover their employees in case of layoffs. Voluntary coverage will take place for no less than two years and can occur only with the approval of the Commissioner of Labor.

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 4A — SALES & USE TAX

24. Enter your business name (trade name; doing business as name) if it is different from the owner’s name entered 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 2 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 entered in Section 1.

SECTION 4B — SERVICE PROVIDER TAX

31a. Enter your service provider trade name (trade name; selling services as name) if it is different from the owner’s name entered in Section 1.

31b. Enter the date you began selling services subject to the Service

Providers tax.

31c. Identify the service you sell from the list of services provided.

31d. Select the filing frequency based on estimated tax liability.

31e. To file consolidated service provider returns, you must have two or more service provider locations with the same owner and use the same Employer’s Identification Number or social security number.

31f. Enter your service provider business address. Service Provider tax returns will be mailed to this address. Complete only if different from the owner’s address entered in Section 1.

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

32. Enter your business name (trade name, doing business as name) if it is different from the owner’s name entered in Section 1.

SECTION 5A — MOTOR FUEL TAXES - GASOLINE

33. 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 your own service stations.

34. Mark this box if applying for an Importer certificate. An “Importer” imports gasoline for sale or use in Maine and does not otherwise qualify as a licensed distributor.

34a. Importers must indicate how gasoline will be used.

35. Mark this box if you will be applying for a Retail Dealer’s Gasoline Shrinkage Refund.

36. Mark this box if applying for an Exporter certificate. An “Exporter” purchases gasoline in Maine for export out of the state and does not otherwise qualify as a licensed distributor

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 — MOTOR FUEL TAXES - 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 and INFORMATION (for Sections 6A & 6B)

44. Enter your business name (trade name; doing business as name) 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 6A or 6B taxes).

46. 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. **Note** - Refund applications must be requested from the Sales, Fuel and Special Tax Division.

SECTION 6A — SPECIAL TAXES

47. Indicate if this is the first time you are applying for a Cigarette Tax license or if this is a renewal. If it is a renewal, provide your previous license number. Cigarette distributor licenses expire on June 30 each year.

48. Indicate if this is the first time you are applying for a Tobacco Products Tax license or if this is a renewal. If it is a renewal, provide your previous Tobacco Products license number. Select one type of Tobacco Products license. Tobacco Products licenses expire on June 30 each year.

49-51. Check the box only if this is the first time you are applying for Blueberry Tax, Potato Industry Tax or Mahogany Quahog Tax registration. You do not have to apply again if you are already registered for these taxes. Renewal each year is not required.

SECTION 6B — BUSINESS TAXES

52. Select one filing frequency. Enter your National Association of Insurance Commissioners (NAIC) Company Code. Only taxpayers with an annual tax liability of not more than \$500 and approval of the Tax Assessor may file an annual return. For more information, contact MRS at 207-624-9753.

53. Select one filing frequency. Only taxpayers with annual tax liability of not more than \$500 and approval of the Tax Assessor may file an annual return. For more information, contact MRS at 207-624-9753.

54. 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.A. § 2399).

55-60. Check the appropriate box for tax registration. Health care providers must provide their fiscal year. An initiator of deposit must indicate the product group.

The Sales, Fuel and Special Tax Division or the Income Tax Division can help you complete Sections 5A, 5B, 6A and 6B. For help, call 207-626-8475 (Select 1, Option 4).

SECTION 7 — ELECTRONIC FUNDS TRANSFER

General information: Taxpayers with 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. More information is provided in Maine Revenue Services Rule No. 102, "Electronic Funds Transfer".

Important: You do not need to complete and submit "Section 7 - Electronic Funds Transfer Application" to pay sales and use tax, income tax withholding, unemployment compensation tax or individual income tax when you file on the Internet using Maine *FastFile*. Simply go to the MRS Internet web site at www.maine.gov/revenue, choose Maine *FastFile*, select the appropriate Internet tax filing option, and follow the screen prompts. Only applicants who intend to use either MRS's ACH Debit telephone payment system or the ACH Credit payment method need to submit this application.

61. Please indicate the EFT method for which you are applying:

ACH Debit. 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 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 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.

62. Please provide the applicant's legal name, business trade name, mailing address, and employer's identification number or social security number if ownership is a 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.

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

64a. 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).

64b. 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.

65. "Tax Payment Type" refers to the type of tax you want to pay electronically. "Tax Account ID Number" refers to the identification number that is required to properly identify your taxable entity.

<u>Tax Payment Type</u>	<u>Tax Account ID Number</u>
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)	11 character SFS number (or company EIN)
Withholding (WH)	11 character WH number (or company EIN)
Combined Withholding and Unemployment Contributions	11 character WH number (or company EIN)
Unemployment Contributions	11 character WH number (or Unemployment number)
Fiduciary	Company EIN on application
Insurance Premium	Company EIN on application
Fire Investigation & Prevention	Company EIN on application
Cigarette	Company EIN on application
Tobacco Products	Company EIN on application
Corporate	Company EIN on application
Individual Income Tax	Social Security Number(s) (Debit Method Only)

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

66. 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 sent to you by FAX, 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

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 to certain farmers and fishermen. Information on exemptions is available from the Sales, Fuel and Special Tax Division.

REGISTRATION OF OWNERS OF SPACE TEMPORARILY RENTED AS RETAIL 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.

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 tax. 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 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.

INFORMATION AND PUBLICATIONS AVAILABLE FROM MAINE REVENUE SERVICES

FORMS, INSTRUCTIONS AND PUBLICATIONS ARE AVAILABLE AT www.maine.gov/revenue

- Taxpayer's Bill of Rights [Your Rights As a Taxpayer]
- Income Tax Withholding/Unemployment Taxes [Contains Withholding Rate Tables & Instructions]
- Sales and Use Tax Bulletins [Includes a General Information Bulletin for Sales and Use Tax]
- Property Tax Bulletins
- Use Tax Pamphlet
- Overview of Maine Taxes [Includes summaries of Income Tax, Estate Tax and other taxes]
- Maine State Tax Law
- Maine State Tax Rules

INFORMATION AND PUBLICATIONS AVAILABLE FROM THE DEPARTMENT OF LABOR

FORMS, INSTRUCTIONS AND PUBLICATIONS ARE AVAILABLE AT www.maine.gov/labor

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

Augusta ---- (207) 287-1240

Bangor ----- (207) 561-4092

Calais ----- (207) 454-8107

Lewiston --- (207) 753-2895

Portland ---- (207) 822-0210

Presque Isle ---- (207) 768-6813

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.maine.gov/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 compensation tax. 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 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.

COMMUNICATING WITH MAINE REVENUE SERVICES

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

Correspondence and telephone 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:

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

Complying with tax laws can be confusing and difficult at times. 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.

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 E-MAIL THE CENTRAL REGISTRATION SECTION.

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

Include your legal name, federal Employer's Identification Number (EIN) or social security number, type of account(s) and account number(s) on correspondence (including e-mail).

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

On the Web: www.maine.gov/businessanswers

Telephone: 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.

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.