



December 17, 2014

NOTICE OF ELECTRONIC PAYMENT REQUIREMENT

IF YOU ARE CURRENTLY REMITTING ALL OF YOUR PAYMENTS ELECTRONICALLY, PLEASE DISREGARD THIS NOTICE

As required by Maine Revenue Services ("MRS") Rule 102, MRS has completed a review of your reported Maine combined tax liability (including individual income tax) for the 12-month period ending June 30th. We have determined that you have met the \$12,000 dollar threshold to require that all future Maine tax payments be made using an approved electronic payment method. You must now begin making all your Maine tax payments electronically. **Waivers of this requirement are available; waiver request forms are located online at www.maine.gov/revenue/eft/homepage.html**.

If you are not currently making Maine tax payments using an approved electronic method, you must register to do so within the next **30 days**. You are required to begin making your payments electronically within 60 days of registration, or when your next tax liability payment is due, whichever is later. You may submit your payments electronically using one of the following methods. First time users should read the "Instructions" and "Important Information" guides before using the applications.

- **Maine EZ-Pay (ACH Debit):** This application requires a one-time online registration that will allow you to make any type of tax payment. You can access the **EZ-Pay** registration page at www.maine.gov/revenue and by selecting (clicking) on "**Maine EZ-Pay**."
- **I-File (ACH Debit):** At the completion of filing your return through the I-File system you are given a choice of how to pay. Choose ACH Debit Payment on the "Payment Options Screen". You can access the **I-File** online applications at www.maine.gov/revenue and by selecting (clicking) on "**I-File Your Return**". You will have this same option when you or a preparer submits your return electronically using tax filing software.

If you do not choose to use either of the two methods above, you can send the Electronic Funds Transfer (EFT) Application indicating either **ACH Teledebit** or **ACH Credit**. Please see below for clarification of each process.

- **Teledebit (ACH Debit):** This is a telephone payment system that allows you to request that MRS debit your bank account for the tax type that you specify. With the application you must include either a voided check or a bank confirmation of routing and account number. You will receive instructions in the mail once your application has been processed.
- **ACH Credit:** Once your application is processed you will receive written instructions (i.e. the addenda record) that you will use to properly send payments. As noted above, at the completion of filing your return electronically you are given a choice of how to pay. **When you choose ACH Credit, this does not initiate the payment. You must still request that your financial institution send the payment.**

To assist you in meeting this requirement, you can find the EFT application form, waiver request, and helpful information on the MRS website at www.maine.gov/revenue/eft/homepage.html. For additional assistance, contact the EFT Accounting Unit at efunds.transfer@maine.gov or by calling (207) 624-5625.