**FORM W-4ME**

**MAINE Employee’s Withholding Allowance Certificate**

1. Type or print your first name  
   M.I.  
   Last name  

2. Your social security number  

3.  
   Single  
   Married Filing Joint  
   Married, but withholding at higher single rate  

4. Total number of allowances you are claiming from line C of the personal allowances worksheet below  

5. Additional amount, if any, you want withheld from your paycheck  

6. If you do not want any state income tax withheld, check the appropriate box that applies to you (you must qualify - see instructions below). By signing below, you certify that you qualify for the exemption that you select:  
   a. You claimed “Exempt” on line 7 of your federal Form W-4  
   b. You completed federal Form W-4P and checked the box on line 1  
   c. You are a resident employee with no Maine tax liability in prior or current year  
   d. You are a recipient of periodic retirement payments with no tax liability in prior or current year  
   e. Your spouse is a member of the military assigned to a location in Maine and you qualify for exemption under the Military Spouse’s Residency Relief Act. You must attach supporting documents. See instructions  

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances or the exemption claimed on this certificate.

**EMPLOYEE’S/PAYEE’S SIGNATURE**  
(Form is not valid unless you sign it.)  

**Date**

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**TO BE COMPLETED BY EMPLOYER/PAYER (see Instructions)**

7. Employer/Payer Name and Address (Employer/Payer: Complete lines 7, 8, 9, and 10 only if sending to Maine Revenue Services)  

8. Identification Number  

9. Employer/Payer Contact Person:  

10. Contact Person’s Phone Number:  

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**Personal Allowances Worksheet - for line 4 above**

- **A.** Number of federal allowances claimed (see instructions for line 4).  
- **B.** Less: Number of allowances claimed on federal Form W-4 Personal Allowances Worksheet, line G for the Child Tax Credit.  
- **C.** Maximum number of allowances for Maine purposes (line A minus line B). Enter here and on line 4 above. See line 4 instructions below if you want to claim fewer allowances or more allowances than claimed for federal purposes.  

**Employee/Payee Instructions**

**Purpose:** Complete Form W-4ME so your employer/payer can withhold the correct Maine income tax from your pay. Because your tax situation may change, you may want to reevaluate your withholding each year.

**Line 4.** If you qualify for one of the Maine exemptions from withholding, please complete lines 1, 2, 3 and 6, and sign the form. Otherwise, complete the Personal Allowances worksheet above. Enter on line A the number of allowances you claimed on federal Form W-4, line 5 or Form W-4P, line 2. If you are a spouse in a same-sex marriage, enter the number of allowances that would be allowed if you had completed federal Form W-4 or W-4P as a married person. You may claim fewer allowances than you are entitled to, but you must obtain special permission from the State Tax Assessor if you want to claim more allowances than claimed on your federal Form W-4.

**Box 3.** Select the marital status that applies to you. You must select the single box if you are single, married but legally separated, or you or your spouse are a nonresident alien. Married individuals have the option of selecting either the married filing joint or married but withholding at higher single rate box.

**Line 6.** Exemptions from withholding:

- **Line 6a.** You may check this box if you claimed “Exempt” on line 7 of your federal Form W-4. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

- **Line 6b.** You may check this box if you completed federal Form W-4P and put a check in the box on line 1. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

- **Line 6c.** You may elect this exemption if you are an employee receiving wages and you meet both of the following conditions:  
  1. You had no Maine income tax liability last year, and  
  2. You reasonably expect to have no Maine income tax liability this year.

This exemption will expire at the end of the year and you must complete a new Form W-4ME for next year or you will be subject to Maine withholding at the maximum rate.

- **Line 6d.** You may elect this exemption if you receive periodic retirement payments pursuant to IRC § 3405, you had no Maine income tax liability in the prior year and you reasonably expect you will have no Maine income tax liability this year.

*instructions continued on next page*
This election will remain in effect until you complete a new Form W-4ME.

Line 6e. If you are the spouse of a member of the military, you may claim exemption from Maine withholding if you meet the following requirements:

1. Your spouse is a member of the military located in Maine in compliance with military orders.
2. You are in Maine solely to be with your spouse.
3. You and your spouse have the same domicile in a state other than Maine.
4. You attach a copy of your spouse’s latest Leave and Earning Statement reflecting an assignment in Maine.

5. You present your military ID to your employer. The ID must identify you as a military spouse.

Your exemption will expire at the end of the calendar year during which you submit Form W-4ME claiming the exemption, at which time you must complete and submit a new Maine Form W-4ME for the new year.

Note: You may be subject to penalty if you do not have sufficient withholding to meet your Maine income tax liability.

General Instructions for Employers and Other Payers

Maine law requires employers and other persons to withhold money from certain payments, most commonly wages, retirement payments and gambling winnings, and remit to Maine Revenue Services for application against the Maine income tax liability of employees and other payees. The amount of withholding must be calculated according to the provisions of Rule No. 803 (See www.main.gov/revenue/rules) and must constitute a reasonable estimate of Maine income tax due on the receipt of the payment. Amounts withheld must be paid over to Maine Revenue Services on a periodic basis as provided by Title 36 M.R.S.A. Chapter 827 (§§ 5250 - 5255-B) and Rule No. 803 (18-125 CMR 803).

Maine withholding for an employee who is a spouse in a same-sex marriage is computed in the same manner as for an employee in an opposite-sex marriage. The Maine taxable wages may differ from the federal wages because of the treatment of fringe benefits affecting the employee’s spouse. For the purpose of treating a cafeteria plan payment as pre-tax or imputing income from an employer-paid benefit, the federal rules for the payment are applied for Maine withholding purposes in the same manner to all married employees.

Employer/Payer Information for Completing Form W-4ME

Missing or invalid Forms W-4, W-4P or W-4ME. If any of the circumstances below occur, the employer or payer must withhold as if the employee or payee were single and claiming no allowances. Maine income tax must be withheld at this rate until such time that the employee or payee provides a valid Form W-4ME.

(1) The employee/payee has not provided a valid, signed Form W-4ME;
(2) The employee's/payee's Form W-4 or W-4P is determined to be invalid for purposes of federal withholding;
(3) The Assessor notifies the employer/payer that the employee's/payee's Form W-4ME is invalid; or
(4) The employee's/payee's Personal Withholding Allowance Variance Certificate has expired, a new variance certificate has not been approved and submitted to the employer/payer and the payee has not provided the payer with a valid Form W-4ME.

Exemptions from withholding Form W-4ME, line 6. Generally, employers/payers must withhold from payments subject to Maine income tax unless an exemption is claimed on line 6.

Federal exemption from withholding (see lines 6a and 6b). An employee/payee who is exempt from federal income tax withholding is also exempt from Maine income tax withholding. This includes recipients of periodic retirement payments who are exempt from federal income tax withholding. The employee/payee must check the applicable box on line 6. An employee/payee exempt from federal withholding that wants Maine withholding must leave line 6 blank.

Resident employee exemption from Maine withholding (see line 6c). A resident employee who is subject to federal income tax withholding is exempt from Maine income tax withholding if the employee had no Maine tax liability for the prior year and expects to have no Maine tax liability for the current year. The exemption on line 6c expires at the end of each year. If the employee fails to submit a new Form W-4ME for the next calendar year, the employer must begin withholding at the single rate with no allowances.

An employer/payer is required to submit a copy of Form W-4ME, along with a copy of any supporting information provided by the employee/payee, to Maine Revenue Services if:

A. The employer/payer is required to submit a copy of federal Form W-4 to the Internal Revenue Service either by written notice or by published guidance as required by federal regulation 26 CFR 31.3402(f)(2)-1(g); or
B. An employee performing personal services in Maine furnishes a Form W-4ME to the employer containing a non-Maine address and, for any reason, claims no Maine income tax is to be withheld. This submission is not required if the employer reasonably expects that the employee will earn annual Maine-source income of less than $3,000 or if the employee is a nonresident working in Maine for no more than 12 days for the calendar year and is, therefore, exempt from Maine income tax withholding pursuant to MRS Rule 803 Section 04.C.1.

Submit copies of Form W-4ME directly to the MRS Withholding Unit separately from any other tax filing.

Employers/Payers must complete lines 7 through 10 only if required to submit a copy of Form W-4ME to Maine Revenue Services.

- Line 7 Enter employer/payer name and business address.
- Line 8 Enter employer/payer federal identification number (EIN and/or SSN).
- Line 9 Enter employer/payer contact person who can answer questions about withholding (i.e. human resources person, company officer, accountant, etc.)
- Line 10 Enter employer/payer contact person’s phone number.

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