**§5251. Information statement**

Every person who is required to deduct and withhold tax under this Part, or who would have been required to deduct and withhold tax if an employee had claimed no more than one withholding exemption, shall furnish a written statement as prescribed by the assessor to each person in respect to the items of income subject to withholding paid to that person during the calendar year on or before January 31st of the succeeding year, or, in the case of an employee who is terminated before the close of the calendar year, within 30 days from the date of receipt of a written request from the employee if that 30-day period ends before January 31st. The assessor may establish an alternative due date for providing a written statement under this section that is consistent with the due date for the related federal statement. The statement must show the amount of wages paid by the employer to the employee or, in the case of withholding pursuant to sections 5250‑B and 5255‑B, the total items of income that were subject to withholding, the amount deducted and withheld as tax and such other information as the assessor requires. [PL 2013, c. 546, §15 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §A244 (AMD). PL 1981, c. 371, §2 (AMD). PL 1985, c. 535, §23 (AMD). PL 2003, c. 20, §AA2 (AMD). PL 2003, c. 20, §AA6 (AFF). PL 2007, c. 437, §19 (AMD). PL 2007, c. 437, §22 (AFF). PL 2013, c. 546, §15 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.