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GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
SALES, FUEL, AND SPECIAL TAX DIVISION
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ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

IMPORTANT NOTICE FOR ANNUAL FILERS CHANGE IN REPORTING SALES FOR JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

Effective October 1, 2013, the general sales tax rate of 5% will increase to 5.5%. The 7% tax rate will increase to 8%. The 10% tax rate remains unchanged.

To transition to the new tax rates and avoid excessive programming costs, Maine Revenue Service is asking all annual filers to file two returns for the January 2013 through December 2013 reporting period. Regular annual filing will resume in 2014.

Note: You do not need to contact us to make any changes to your account!

To report sales at the 5% and 7% tax rates

- Sales made from January 1, 2013 to September 30, 2013 will be reported on a return due and payable on October 15, 2013.
- All sales subject to the 5% or 7% rate will be reported on this return.
- *IFile* accounts should enter a *period start date* of 09/01/2013. The data entry page will show a period begin date of 09/01/2013 and a period end date of 09/30/2013.
- *TeleFile* users should enter a *period end date* of 09/30/2013.
- *Paper* filers will see a period begin date of 09/01/2013 and a period end date of 09/30/2013.

Note: Although the period start date for reporting purposes shows September 1, 2013, you are to report your sales beginning January 1, 2013.

To report sales at the 5.5% and 8% tax rates

- Sales made from October 1, 2013 to December 31, 2013 will be reported on a return due and payable on January 15, 2014.
- All sales subject to the 5.5% or 8% rate will be reported on this return.
- *IFile* accounts should enter a *period start date* of 12/01/2013. The data entry page will show a period begin date of 12/01/2013 and a period end date of 12/31/2013.
- *TeleFile* users should enter a *period end date* of 12/31/2013.

Paper filers will see a period begin date of 12/01/2013 and a period end date of 12/31/2013.

Note: Although the period start date for reporting purposes shows December 1, 2013, you are to report your sales beginning October 1, 2013.

For assistance or questions call 207-624-9693 between 8:00 AM and 5:00PM weekdays.
You can also reach us by email at sales.tax@maine.gov or by writing to the address above.