



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 624-9758

## Special Hotline Established for Former Harmon-Baert Clients

Maine Revenue Services (“MRS”) has established a telephone Hotline for the benefit of former clients of Harmon-Baert Associates, Inc., the Saco payroll processor that is the subject of a pending investigation by the Internal Revenue Service and the U.S. Attorney’s office. The MRS Hotline is **207- 624-9793**. Any former Harmon-Baert client may call this number to inquire as to their state tax account status.

Any business found to have a state payroll tax liability as a result of the actions or inactions of the now-closed Saco firm will not be required to pay interest or penalties. Furthermore, the State will work with affected taxpayers as needed on a case-by-case basis to establish workable payment plans.

Every effort will be made to verify the accuracy of all filed returns, as additional information becomes available from the U.S. Attorney’s Office.

## 2003 Maine Income Tax Forms

Due to several federal legislative proposals that, if passed, would have affected the 2003 Maine tax forms, the printing of income tax forms has been delayed. On December 1, 2003, shortly after Congress adjourned, camera-ready copies of all Maine income tax forms were sent to printing vendors. As a result of the delay, delivery of Maine income tax forms is now expected to be mid to late January, approximately the same time forms were delivered last year.

All three FASTFILE programs are expected to be available for use on January 20, 2004. Also on that date, all income tax forms will be available on the Maine Revenue Services Web site for downloading. PIN postcards are scheduled to be mailed by January 9, 2004.


## Use Tax for Individuals

### How does an individual report Maine use tax?


Most Maine use tax liability can be reported by individuals on Maine individual income tax returns, generally due April 15<sup>th</sup> of each year.

However, effective September 13, 2003, a recent law change now requires individuals who purchase an item on which the Maine sales tax has not been paid, which costs more than \$5,000, to report the Maine use tax due on that purchase by the 15<sup>th</sup> of the month following the purchase. A new Maine use tax return has been developed for individuals to report the Maine use tax liability on these items and, if the individual so chooses, on items that cost less than \$5,000. The new form, with any required payment, must be mailed to Maine Revenue Services by the due date. The new form and the Maine use tax brochure are available at all Maine municipal offices and at [www.maine.gov/revenue/salesuse/homepage.html](http://www.maine.gov/revenue/salesuse/homepage.html).

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MAINE E-FILE

A CONVENIENT, QUICK AND ACCURATE WAY  
TO FILE MANY INDIVIDUAL INCOME TAX  
RETURNS

For more information visit our Web site at:  
[www.maine.gov/revenue](http://www.maine.gov/revenue)

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 287-2076	(207) 287-5855	
Central Registration	(207) 287-2338	(207) 287-3733	division.uctax@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk	(207) 624-9730	(207) 624-9740	efile.helpdesk@maine.gov
Economic Research	(207) 287-6965	(207) 287-3618	
Electronic Funds Transfer	(207) 287-8276	(207) 287-6627	efunds.transfer@maine.gov
Estate Tax	(207) 626-8480	(207) 624-9694	income.tax@maine.gov
Fuel Tax	(207) 624-9745	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894	(207) 622-3517	
Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9582	(207) 624-9694	
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 287-2011	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 624-9684	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
TTY Service	(207) 287-4477	-----	
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

## STATE OF MAINE

John Elias Baldacci, Governor

Rebecca M. Wyke, Commissioner  
Administrative and Financial Services

Jerome D. Gerard, Acting Executive  
Director, Maine Revenue Services

Suggestions for the Tax Alert?

**Please contact: Public Communications**  
**624-9758**

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