



MAINE TAX ALERT

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2012 MAINE USE TAX COMPLIANCE PROGRAM

The State of Maine recently enacted the 2012 Maine Use Tax Compliance Program. The program is designed to educate taxpayers about their use tax responsibilities and offer them an opportunity to resolve any omissions that exist.

This limited duration program offers Maine taxpayers an excellent opportunity to resolve **all** past use tax obligations by reporting and paying only the highest 3 years between 2006 and 2011.

Applications for the program are accepted from October 1, 2012 through November 30, 2012.

The program covers taxable purchases from January 1, 2006 through December 31, 2011. This is referred to as the “lookback period”. However, the taxpayer is only liable for the use tax incurred during the 3 calendar years of the lookback period that have the highest use tax liability as reported on the program’s return. The taxpayer is absolved from further liability for use taxes incurred prior to January 1, 2006, and is also absolved from liability for criminal prosecution and civil penalties and interest related to those taxes.

The program is limited to unreported and unassessed use tax liabilities only.

In order to participate in this program, a person must report all of their previously unreported taxable purchases during the lookback period. A person cannot use this program to report only one purchase made without disclosing all taxable purchases during the entire lookback period. Any material misrepresentations or material omissions would disqualify the person from this program.

Filing and payment, or an agreed upon payment plan, need to occur no later than November 30, 2012. Payment plans are permitted by approval of the State Tax Assessor and only until May 31, 2013. Interest accrues on these payments.

Information on the program is available on the web at www.maine.gov or www.maine.gov/revenue/compliance/utcompliance.html or by telephone at (207) 624-9595.

<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	
Audit	(207) 822-0450	(207) 822-0453	
Central Registration	(207) 621-5129	(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 (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel Tax	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
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) 287-2013	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
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.

Suggestions for the Tax Alert?

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