



# MAINE TAX ALERT

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## 2011 Maine Tax Forum

Maine Revenue Services is pleased to announce that the 15th Annual Maine Tax Forum, hosted by Maine Revenue Services, the Internal Revenue Service and Thomas College, is scheduled for Wednesday, November 2, 2011 at the Augusta Civic Center. Note that this year's tax forum is only one day.

The forum includes an update of recent federal and state tax developments. Governor Paul R. LePage will be the Keynote Speaker.

The Tax Forum provides CLE credits. CPE credits are also available to CPAs, Enrolled Agents and accountants.

Seating for the Maine Tax Forum is limited, so register now with downloadable registration forms available on the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). Applications will be processed in the order received.

## 2011 Tax Law Changes

(As previously announced in an August 10, 2011 tax alert email)

A summary of the 2011 Maine tax law changes is now available on the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) (click on 2011 Legislative Changes). View this link to see the latest changes, including Sales Tax, Property Tax, Estate Tax and Income Tax legislation.

## Maine Revenue Services Rulemaking Activity

**Adopted Rule 110, "Requests for Advisory Rulings."** This new rule explains the procedures for requesting an Advisory Ruling from Maine Revenue Services (MRS). MRS adopted the Rule as required by 5 MRSA § 9001. The Rule's effective date is August 13, 2011. Rule 110 can be found on the MRS web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Laws and Rules).

## State of Maine Announces Free Online Real Estate Transfer Tax Declarations Filing Service

(As previously announced in an August 15, 2011 tax alert email)

Titling companies and law offices preparing a property transfer tax declaration form in Maine can now do so more efficiently online, using the free Real Estate Transfer Tax Declarations online service. The new service, offered by Maine Revenue Services, is available through the state's official web site, [www.maine.gov](http://www.maine.gov) or at [www.maine.gov/online/mrs/rettd](http://www.maine.gov/online/mrs/rettd).

The Real Estate Transfer Tax Declarations online service provides an easy-to-use web site that replaces the traditional paper form for filing the required paperwork for a real estate sale. In addition, the online service allows preparers to include additional information such as multiple buyers and sellers, which the paper form did not accommodate.

The online service is state of the art in that it handles the filing and workflow for the entire property transfer tax declaration process electronically across multiple jurisdictions, including titling companies, county registries of deeds, Maine Revenue Services, and municipalities.

When a real estate transfer declaration is filed online, the online service notifies the corresponding county registry of deeds and the filing information is immediately available to them. Upon the final recording of the deed by the county, the filing is made available to Maine Revenue Services for final review and approval. Once approved, the appropriate municipality is notified and the property transfer filing is available to the municipality, which, in turn, provides local land and building assessment data.

“Over time, this service will streamline our workflow here at Maine Revenue Services, and will also create efficiencies for everyone involved in the process,” stated David Ledew, Director of the Property Tax Division.

This online service enhances the growing suite of electronic services available through Maine Revenue Services and the State of Maine. More than 1,400 online government services are now available through [www.maine.gov](http://www.maine.gov).

<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	
Appellate	(207) 624-9854	(207) 287-3618	
Central Registration	(207) 621-5129	(207) 287-3733	<a href="mailto:division.uctax@maine.gov">division.uctax@maine.gov</a>
Collections & Compliance	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Corporate Tax	(207) 624-9670	(207) 624-9694	<a href="mailto:corporate.tax@maine.gov">corporate.tax@maine.gov</a>
Economic Research	(207) 624-9789	(207) 287-3618	
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel Tax	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Income Tax Assistance	(207) 626-8475	(207) 624-9694	<a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>
Insurance Premium Tax	(207) 624-9753	(207) 624-7729	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Payment Plan/Other	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 287-2013	(207) 287-6396	<a href="mailto:prop.tax@maine.gov">prop.tax@maine.gov</a>
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	<a href="mailto:sales.tax@maine.gov">sales.tax@maine.gov</a>
Tax Clearance Letters	(207) 624-9628	(207) 287-6627	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	<a href="mailto:taxpayer.advocate@maine.gov">taxpayer.advocate@maine.gov</a>
Withholding Tax	(207) 626-8475	(207) 624-9694	<a href="mailto:withholding.tax@maine.gov">withholding.tax@maine.gov</a>
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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