



MAINE TAX ALERT

A Publication of Maine Revenue Services (“MRS”) for Tax Professionals

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MRS Rulemaking Activity

Adopted Rules

Rule 202, “Tree Growth Tax Law Valuations.” Effective April 6, 2022, MRS has repealed and replaced this rule. The annual rule is adopted to provide updated valuation rates for each forest type by region. 36 M.R.S. § 576 requires that the State Tax Assessor annually establish the value per acre for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law.

Rule 803, “Income Tax Withholding Reports and Payments.” Effective April 6, 2022, MRS has adopted this amended rule to reflect recent legislative changes and to make other technical changes by adding language to address partnership audit requirements related to pass-through entity withholding and to reflect recently enacted penalties for failure to furnish, or for furnishing fraudulent or false, information statements (e.g., Forms W-2, 1099) to MRS.

Rule 805, “Composite Filing.” Effective April 6, 2022, MRS has adopted this amended rule to add language to address partnership audit requirements related to composite filing and to make other technical changes. Affected partnerships must file amended composite returns within 180 days of the final determination date of a partnership-level audit to report additional Maine income tax due.

These three adopted rules, each effective April 6, 2022, are available on MRS’s website, at www.maine.gov/revenue/publications/rules.

Proposed Rule (Reminder)

Rule 808, “Corporate Income Tax Nexus.” MRS is proposing to amend Rule 808 (“Corporate Income Tax Nexus”) to do the following; add language to reflect recently enacted Maine corporate income tax nexus thresholds for tax years beginning on or after January 1, 2022; clarify the definitions of foreign corporation and partnership; repeal the section on “Other Exceptions” as unnecessary; and make other technical changes.

Proposed rules are available on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.” Comments on the proposed changes for Rule 808 are due by April 29, 2022, and directed to Alex Weber, General Counsel, either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

MRS Reminder – The Maine Tax Portal (“MTP”) Is Here!

Sign up for one of Maine Revenue Services’ FREE Webinars to learn how to:

- Register and log in to the MTP
- Use the interface features
- Make payments and set up payment plans
- File a tax return electronically

A Q&A period will follow each session

Session 1:

- Taxes: Health Care Provider, Potato, Marijuana Excise
- 2022 Dates/Time: Thursdays (9am-10:30am) 4/14, 4/28

Session 2:

- Taxes: Corporate Income, Franchise, Insurance Premiums, Fire Investigations, Non-Admitted Premiums, Estate
- 2022 Date/Time: Thursday (9am-10:30am) 4/21

Register today at: www.maine.gov/revenue/portal.

Careers and Internships at MRS

MRS’ mission is to fairly and efficiently administer the State’s tax laws with integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Qualifying employer for federal student-loan forgiveness
- Tuition reimbursement for continuing education (including CPA exam)
- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions. Click the following link for more information about these positions:

<https://apps.web.maine.gov/cgi-bin/bhrssalary/jobs.pl>.

Click the following link for more information about careers and paid internships and to sign up to receive notifications of new MRS job openings: www.maine.gov/revenue/careers.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

| <u>Department</u> | <u>Telephone Numbers</u> | <u>FAX Numbers</u> | <u>E-mail Addresses</u> |
|----------------------------------|--------------------------|--------------------|--|
| Taxpayer Contact Center | (207) 624-9784 | (207) 287-6975 | taxpayerassist@maine.gov |
| Central Registration | (207) 624-9784 | (207) 287-6975 | taxpayerassist@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) 624-5625 | (207) 287-3618 | efunds.transfer@maine.gov |
| Estate & Fiduciary Tax | (207) 626-8480 | (207) 624-9694 | estatetax@maine.gov |
| Fuel & Special Taxes | (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) 624-5600 | (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) 624-9595 | (207) 287-6627 | |
| Office of Tax Policy | (207) 624-9677 | (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?

Please contact:
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