



MAINE TAX ALERT

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Maine Revenue Services (“MRS”) Rulemaking Activity

Rule 805 amended. MRS has amended Rule 805 (“Composite Filing”). The Rule establishes procedures for filing of composite returns of income by partnerships, estates, trusts, and S corporations on behalf of partners, beneficiaries, or shareholders. In addition to technical, nonsubstantive changes, the Rule is revised to reflect the decrease in the individual income tax rate as established in 36 M.R.S. § 5111(1-E) for tax years beginning in 2016.

Rule 806 amended. MRS has amended Rule 806 (“Nonresident Individual Income Tax”). The Rule, last amended in 2012, provides comprehensive definitions and explanations of statutory terms and procedures for nonresident individual income tax filers. The Rule is edited to include minor formatting changes to be consistent with other Bureau of Revenue Services Rules and to update references to M.R.S.A. and MRSA to M.R.S. New section .03(G) is added to reflect that compensation or income earned by nonresident taxpayers that is directly related to a declared state disaster or emergency is exempt from Maine tax if the taxpayer’s only presence in Maine is for the sole purpose of providing disaster relief. The remaining provisions are renumbered accordingly. The application date of the amended Rule is changed to accommodate the effective date of the exemption of disaster relief income.

Rule 807 amended. MRS has amended Rule 807 (“Residency”). The Rule, last amended in 2012, explains standards for determining Maine residency for income tax purposes. The following changes are made to the proposed Rule. Section .08 is reformatted, clarifies that military pay earned by a Maine resident servicemember for active duty service performed outside Maine under written military orders is not taxed in Maine and makes a technical change to correct an erroneous reference.

Rules 805, 806, and 807 can be found on the MRS website at www.maine.gov/revenue/rules/.

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) 626-8475 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 Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@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?

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