



# MAINE TAX ALERT

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

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## 2022 Maine Tax Law Changes

A summary of Maine tax law changes enacted by the Second Regular Session of the 130th Legislature is available at [www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/legischange22.pdf](http://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/legischange22.pdf). The summary includes General Administrative changes as well as provisions for Income Tax, Franchise Tax, Income Tax Withholding, Pass-through Entity Withholding, Insurance Premiums Tax, Sales, Use and Special Taxes, and Property Tax.

### **Law Change – Maine Income Tax Withholding on Gambling Winnings Effective August 8, 2022**

On April 18, 2022, LD 1917, PL2021, c. 630 was signed into law, setting the Maine withholding rate for certain gambling winnings at the highest marginal tax rate under 36 M.R.S. § 5111. See Sec. A-4. The new rate is applicable to the year during which the winnings are paid, plus any other tax applicable to the winnings under 36 M.R.S., Part 8 (Income Taxes).

Under the new law, the Maine income tax withholding rate on gambling winnings that constitute taxable income paid on or after August 8, 2022 is 7.15%.

Questions should be directed to the Maine Revenue Services Withholding Unit at (207) 626-8475 (press option 4), 9:00 am to 12:00 noon Monday through Friday, holidays excepted.

## 2022 State Tax Symposium

*How will the latest State tax changes impact you?*

*Taxpayers, Tax Professionals, Accountants, and Attorneys*

Registration is now open for the  
2022 State Tax Symposium  
Presented by Maine Revenue Services

[Click Here to Register Now!](#)

### Event Details

- Webinar for State of Maine tax updates and agency highlights

- **Wednesday, September 21, 2022 (8:00am – 5:00pm)**
  - **Conducted through the Zoom virtual platform**
- **9.6 hours of CPEs and 8.0 hours CLEs will be available\***
  - **Attendance fee only \$10 (non-refundable)**

**[Click here to view 2022 State Tax Symposium Brochure](#)**

Please forward questions to Michael Fortin at [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov).

\*Registrants must attend the entire day to receive credits.

The Symposium does not qualify for IRS CE Credits for Enrolled Agents.

## **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](http://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](mailto: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	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@maine.gov</a>
Central Registration	(207) 624-9784	(207) 287-6975	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@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>
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) 624-5625	(207) 287-3618	<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 & Special Taxes	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Individual 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) 624-9694	
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) 624-5600	(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) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
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?

**Please contact:**  
**Maine Revenue Services**  
**PO Box 1060**  
**Augusta, Maine 04332-1060**