



MAINE TAX ALERT

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

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MRS Rulemaking Activity Proposed Rules

Rule 801, “Apportionment.” MRS is proposing to amend this rule to reflect recent legislative changes related to factor-presence nexus thresholds for corporate income tax that apply to tax years beginning on or after January 1, 2022, to provide a definition for affiliated group, and to make certain technical changes.

Rule 810, “Maine Unitary Business Taxable Income.” MRS is proposing to amend Rule 810 (“Maine Unitary Business Taxable Income, Combined Reports and Tax Returns”) to reflect recent legislative changes related to factor presence nexus thresholds that apply to tax years beginning on or after January 1, 2022, to clarify the apportionment of income tax credits among taxable corporations that are members of a unitary group, and to make certain technical changes.

The proposed changes can be found on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.” Comments on these proposed changes are due by April 8, 2022, and must be directed to Alex Weber, General Counsel of MRS either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

Adopted Rules

New Rule 818, “Renewable Chemicals Tax Credit.” Effective March 7, 2022, MRS adopted Rule 818 as authorized by 36 M.R.S. § 5219-XX(5) to address required information reporting by taxpayers and third-party testing of renewable chemicals for purposes of the credit.

The adopted rule can be found on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Income Tax.”

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) 3/17, 3/31, 4/14, 4/28

Session 2:

- Taxes: Corporate Income, Franchise, Insurance Premiums, Fire Investigations, Non-Admitted Premiums, Estate
- 2022 Dates/Time: Thursdays (9am-10:30am) 3/24, 4/7, 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 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:

Maine Revenue Services

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