



# MAINE TAX ALERT

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

Volume 34, Issue 9

May 2024

## On Behalf of the Maine Board of Tax Appeals Rulemaking Activity Proposed Rule

MRS, on behalf of the Maine Board of Tax Appeals, is including the following summary of proposed updates to the Maine of Board of Tax Appeals Rule 100 for interested taxpayers and tax professionals.

**Rule 100, “Maine Board of Tax Appeals Practice and Procedure.”** The Maine Board of Tax Appeals is proposing to update 18-674 C.M.R. ch. 100 § 105(1) to reflect changes made by P.L. 2023, c. 412 to 36 M.R.S.A. § 151(2)(C) limiting the jurisdiction of the Maine Board of Tax Appeals to matters where the amount in controversy is \$500,000 or less, which became effective October 25, 2023.

The proposed rule can be found on the Maine Board of Tax Appeals’ website, at [maine.gov/boardoftaxappeals/announcements/](https://maine.gov/boardoftaxappeals/announcements/).

Comments on this proposed rule are due by **Friday, June 14, 2024**, and must be directed to Derek A. Jones, Chief Appeals Officer of Maine Board of Tax Appeals either by email at [derek.a.jones@maine.gov](mailto:derek.a.jones@maine.gov) or by mail at 134 State House Station, Augusta, ME 04333-0134.

## 2024 State Tax Symposium

Save the date! The annual State Tax Symposium will take place virtually, on Wednesday, September 18, 2024, from 8:00am to 5:00pm. This one-day event will cover recent Maine tax updates and current agency highlights, including the latest information about the Maine Tax Portal (“MTP”).

The MTP makes paying, filing, and managing your state taxes faster, more efficient, more convenient, and more accessible. Visit [maine.gov/revenue/portal](https://maine.gov/revenue/portal) to learn more. Registration for this event will open in late spring/early summer. To view prior symposium presentations, visit [maine.gov/revenue/symposium](https://maine.gov/revenue/symposium).

## Careers and Internships at MRS

MRS's 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).

### MRS Contact Information:

A complete list of MRS contact information is available at [www.maine.gov/revenue](http://www.maine.gov/revenue).

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.

To report issues with the Maine Tax Alert, contact:  
Maine Revenue Services  
PO Box 1060  
Augusta, Maine 04332-1060