



MAINE TAX ALERT

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

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2023 Maine Individual Income Tax Withholding Tables

The 2023 Maine Withholding Tables for Individual Income Tax have been published and are available at: www.maine.gov/revenue/tax-return-forms/employment-tax-returns-2023.

Sales Tax Bulletin Updates

The Sales Tax Division has posted two bulletin updates to the MRS website:

- **Bulletin No. 13 – Sales of Fuel and Utilities.** This bulletin was updated to include information on the exemption from sales tax on residential electricity consumed by eligible customers enrolled in a low-income assistance program administered by the Maine State Housing Authority under 35-A M.R.S. § 3214(2), or in an arrearage management program administered by electric transmission and distribution utilities under 35-A M.R.S. § 3214(2-A).
- **Bulletin No. 20 – Lease and Rental Transactions.** This bulletin was updated to remove the modifier “pickup” from references to trucks and vans rented by persons primarily engaged in the business of renting automobiles.

The updated bulletins can be found on MRS’s website, at www.maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins.

MRS Conforms to Certain Federal Tax Relief in Disaster Situations

MRS has announced Maine tax filing relief for those located in federally declared disaster areas. Taxpayers who reside or have a business located in a federally declared disaster area as noted below will have additional time to file tax returns and submit tax payments.

The relief applies to all Maine taxes administered by MRS, including Sales and Use Tax, Motor Fuel Taxes, Individual and Corporate Income Taxes, the Estate Tax, and Financial Institution Franchise Tax. Note that the relief includes extended return filing due dates but does not include tax payments originally due before the disaster date.

- Hurricane Ian – Returns and tax payments due on or after: September 23, 2022, for those in Florida; September 25, 2022, for those in South Carolina; or September 28, 2022, for those in North Carolina; must be filed and paid on or before February 15, 2023.

MRS will abate any penalties or interest that would otherwise apply.

To qualify for relief, affected taxpayers should write “HURRICANE IAN” across the top of their return. Businesses or individuals located in the federally declared disaster area who are assessed penalties or interest for filing returns or paying taxes late during the relief period should contact MRS at (207) 626-8475 (Income Tax programs), (207) 624-9693 (Sales Tax programs), or (207) 624-9609 (Motor Fuel Tax programs) to request abatement of any penalties or interest.

If the IRS grants relief to other areas affected by the hurricane or grants an additional relief period, MRS intends to grant similar relief to affected Maine taxpayers.

Taxpayers with questions about special federal tax relief associated with federally declared disaster areas should contact the IRS at (866) 562-5227 or go to the IRS website at www.irs.gov.

Taxpayers with questions about their Maine taxes are encouraged to contact MRS at (207) 626-8475 (Income Tax programs), (207) 624-9693 (Sales Tax programs), or (207) 624-9609 (Motor Fuel Tax programs), or visit the MRS website at www.maine.gov/revenue.

MRS Reminder – The Maine Tax Portal is Here!

Sign up for one of MRS’s FREE Webinars to learn how to:

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

Taxes: Sales, Service Provider, Business Use

- 2022 Dates/Time: Thursdays (10am-11:30am or 2pm-3:30pm) – 11/17 and 12/8

Taxes: Income Tax Withholding, Business Equipment Tax Reimbursement (BETR)

- 2022 Date/Time: Thursdays (10am-11:30am or 2pm-3:30pm) – 12/1 and 12/15

A Q&A period will follow each session. **Register today at:** www.maine.gov/revenue/portal.

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.

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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