



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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2021 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/legischange21.pdf. The summary includes General Administrative changes as well as provisions for Income Tax, Franchise Tax, Pass-through Entity Withholding, Withholding Tax, Insurance Premiums Tax, Sales, Use and Service Provider Taxes, Hospital Tax, Marijuana Excise Tax, and Property Tax.

Sales Tax Bulletin Updates

The Sales Tax Division has updated its **Business Guide for Sales, Use and Service Provider Tax** to incorporate and reflect recent legislative law changes. The updated bulletin can be found on the Maine Revenue Services (MRS) website, at www.maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins.

2021 State Tax Symposium

Registration is now open for the 2021 State Tax Symposium presented by MRS – and designed for taxpayers, tax professionals, accountants, Enrolled Agents, CPAs, tax attorneys, financial planners and others who need to keep informed of changing and existing state tax laws. [Click Here to Register Now!](#)

MRS' State Tax Symposium is a virtual webinar providing State of Maine tax updates and current agency highlights.

- What:** 2021 State Tax Symposium presented by Maine Revenue Services
- Where:** Zoom virtual platform
- When:** Thursday, September 23, 2021; 8:00 am to 5:00 pm
- Cost:** \$10 per person
- CPE credit:** 9.6 hours
- CLE credit:** 8.0 hours

You must attend the entire day to receive continuing education credits. The Symposium does not qualify for IRS CE Credits for Enrolled Agents.

Visit www.maine.gov/revenue/2021Symposium to view the brochure. Please forward questions to Michael Fortin at compliance.tax@maine.gov.

Tax Training Offered by SCORE Maine

SCORE Maine is offering two virtual tax training programs this year. The agenda and registration materials are available online at www.scoremaine.org/taxpractitioner-institute/ and at www.scoremaine.org/maine-tax-forum/.

The SCORE Maine **Tax Practitioner Institute** (TPI) is a one-day virtual program focused on the practical application of federal and Maine tax rules and updates in tax law. TPI is a primer for newer practitioners and a refresher for the more experienced. The date for this program is October 19, 2021.

The SCORE Maine **Maine Tax Forum** (MTF) is a two-day virtual program especially beneficial to experienced professionals providing tax advice to clients and assisting with more complex tax situations. Maine professionals engaged in tax, accounting and legal client service practices that are impacted by annual changes in the federal and state tax laws, will benefit from the in-depth presentations at this event. The dates for this program are November 3 & 4, 2021.

TPI qualifies for 8 CPE credits and MTF qualifies for 16 CPE credits.

Careers at MRS

The mission of MRS is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Qualifying employer for federal student-loan forgiveness
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement
- Tuition reimbursement for continuing education

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>.

If you are interested in building your career with MRS, please sign up to receive notifications of new MRS job openings here: <https://portal.maine.gov/taxalert/careers>.

Current job openings at MRS are listed here: www.maine.gov/revenue/about/career-opportunities.

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) 624-5644	(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?

Please contact:

Maine Revenue Services

PO Box 1060

Augusta, Maine 04332-1060