



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 624-9684

2003 Maine Tax Amnesty Program

Legislation enacted in the First Regular Session of the 121st Legislature (PL 2003, c. 20, Part AA, §§ 4-6 as amended by PL 2003, c. 451, Part E, §§ 9-10) established the 2003 Maine Tax Amnesty Program to provide an opportunity for Maine taxpayers to clear tax debts, file missing returns and disclose unreported tax liabilities without fear of criminal prosecution. The Maine Tax Amnesty Program will run September 1, 2003 through November 30, 2003. When applying for the program, taxpayers must pay their full tax liability plus one-half of the interest due. The remaining interest and all of the penalties will be waived.

The Maine Tax Amnesty Program may be used to pay debts related to any taxes administered by Maine Revenue Services for all tax liabilities and returns that were required to be filed before August 31, 2003. Any individual or business subject to Maine taxes is eligible to apply for the program as long as the individual or business has not been convicted, or is not currently being prosecuted, for tax offenses and has no outstanding civil warrants or judgments for the tax debt.

For more information on the Maine Tax Amnesty Program visit our Web site at www.mainetaxamnesty.org, call Maine Revenue Services toll-free at 1-866-430-3161 or visit the Maine Revenue Services Amnesty Center at the Capitol Shopping Center, 150 Western Avenue, Augusta, Maine. Telephone lines and the Amnesty Center will be open Monday through Friday 8:00 a.m. to 5:00 p.m. and Saturdays from 8:00 a.m. to 12:00 p.m. from September 1st through November 30th, except holidays, and will also be open on Sunday, November 30th, the last day of the program, from 8:00 a.m. to 12:00 p.m.

Maine Sales and Use Tax Symposiums

Please keep in mind that the following Sales and Use Tax Symposiums have been scheduled for the upcoming months. Visit our Web site at www.maine.gov/revenue/salesuse/Symposium%20Registration.htm for more information.

October 29	Augusta Civic Center Civic Center Drive Augusta, ME	www.augustaciviccenter.com
November 20	Keeley the Katerer 178 Warren Avenue Portland, ME	www.keeleythekaterer.com
December 2	Spectacular Event Center 395 Griffin Road Bangor, ME	www.spectaculareventcenter.com

Maine Tax Forum

Just a reminder that the 7th Annual Maine Tax Forum, hosted by Maine Revenue Services, the Internal Revenue Service and Thomas College, is scheduled for October 29-30, 2003 at the Augusta Civic Center.

Governor John E. Baldacci will be the featured keynote speaker.

The Income Tax portion of the Tax Forum now provides 13 hours (including 1½ hours of ethics) of CLE credits for attorneys. A total of 16 hours (including 1½ hours of ethics) of CPE credits is also available to CPAs, EAs and accountants.

The registration deadline is October 1, 2003 and seating is limited, so register now with downloadable registration forms available on Maine Revenue Services' Web site at www.maine.gov/revenue or by calling Rose Jackson at MRS at (207) 626-8463. The Web site also includes a full description of the program, including registration fees.

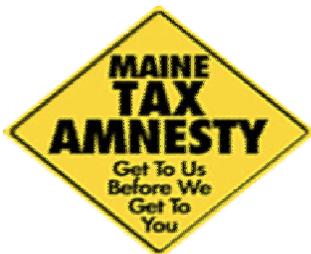
2003 Tax Forms

Form 2333ME is now available on Maine Revenue Services' Web site at www.maine.gov/revenue/forms/2003/2333_03.pdf to be used to order 2003 tax forms. A print version of Form 2333ME will be available in approximately three weeks.

Pass-through Entity Withholding

The 2003 Pass-through Entity Withholding Form (Form 941P-ME) is currently being printed. The form will be mailed at the end of October to all entities that have registered with Maine Revenue Services (MRS). The 2004 Pass-through Entity Withholding Booklet (which will contain all necessary forms) is now being developed. For those who register with MRS, the 2004 booklet will be preprinted with individualized demographic information.

For more information on pass-through entity withholding, visit our Web site at www.maine.gov/revenue/ptwith.htm or contact Mark E. Landry, Tax Section Manager at P.O. Box 9118, Augusta, ME 04332-9119 or by e-mail to him at mark.e.landry@maine.gov.



**DEADLINE FOR
AMNESTY:
NOVEMBER 30, 2003**

Toll-free: 1-866-430-3161
www.mainetaxamnesty.org

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www.maine.gov/revenue

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 287-2076	(207) 287-5855	
Central Registration	(207) 287-2338	(207) 287-3733	division.uctax@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	(207) 624-9730	(207) 624-9740	efile.helpdesk@maine.gov
Economic Research	(207) 287-6965	(207) 287-3618	
Electronic Funds Transfer	(207) 287-8276	(207) 287-6627	efunds.transfer@maine.gov
Estate Tax	(207) 626-8480	(207) 624-9694	income.tax@maine.gov
Fuel Tax	(207) 624-9745	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894	(207) 622-3517	
Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9582	(207) 624-9694	
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) 287-2011	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 624-9684	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
TTY Service	(207) 287-4477	-----	
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov

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.

STATE OF MAINE

John Elias Baldacci, Governor

Rebecca M. Wyke, Commissioner
Administrative and Financial Services

Jerome D. Gerard, Acting Executive
Director, Maine Revenue Services

Suggestions for the Tax Alert?

Please contact: Public Communications
624-9684

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