



# MAINE TAX ALERT

**A Publication of Maine Revenue Services for Tax Professionals**

**Volume 14, No. 3**

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**Public Communications Tel: (207) 624-9758**

## **New Tax Policy & Financial Analyst Joins Maine Revenue Services**

Maine Revenue Services is pleased to announce that Agnes Gormley has joined Maine Revenue Services as a Tax Policy & Financial Analyst. She is responsible for research and analysis in the field of federal tax law as it relates to state taxation, preparation and presentation of tax policy position papers, and review and drafting of legislation. She also participates in the review of fiscal notes and cost impact statements for various legislative initiatives and proposals.

Agnes is an attorney with extensive background in tax law and state government. She worked as an attorney with the IRS for 10½ years, providing tax research and advice and representing the IRS in U.S. Tax Court. Subsequently, Agnes worked as an attorney at the Maine Health Care Finance Commission, the Office of the Maine Attorney General, in private practice with the law firm Bernstein, Shur, Sawyer & Nelson, and as an advocate at the Maine State Retirement System.

## **Maine Residents Property Tax and Rent Refund Program**

The 2004 Maine Resident Property Tax and Rent Refund Program (“T&R”) will begin on August 1, 2004. Total household income limits for the 2004 program are increased to \$30,300 or less for individuals who lived alone or \$46,900 or less for individuals who lived with a spouse or dependent.

Application booklets, including necessary forms are expected to be available by late July. Booklets will be mailed to individuals who submitted applications for last year’s program, and will be available at municipal offices, area agencies on aging and community action program offices, or by calling the Maine Revenue Services forms line at (207) 624-7894. Certain individuals who filed an application for refund last year are also eligible to file for the program by telephone or by computer. The application booklet, on page 7, provides I-file requirements and instructions while page 8 provides Telefile requirements and instructions.

## **Business Equipment Tax Reimbursement Program**

The application period for the Business Equipment Tax Reimbursement program (BETR) will begin August 1, 2004. BETR application booklets will be available late July and will be mailed to businesses that have previously applied for reimbursement. Booklets will also be available at most municipal offices. Beginning August 1st, forms and instructions may be downloaded from the Maine Revenue Services Web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). Other businesses wanting to take advantage of the program can order the application by calling the forms line at (207) 624-7894.

## **2004 Tax Law Changes**

A complete list of 2004 Maine tax law changes is now available on Maine Revenue Services' Web site at [www.maine.gov/revenue/](http://www.maine.gov/revenue/) View this link to see the latest changes, including Sales Tax, Property Tax and Income/Estate Tax legislation.

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<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	
Appellate	(207) 287-8549	(207) 287-3294	
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
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.

## 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**  
**624-9758**

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