



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

Volume 15, No. 1

January, 2005

Public Communications Tel: (207) 626-8478

Maine Revenue Services Announces New Staff /Staff Changes

Maine Revenue Services (MRS) is pleased to announce the following staff additions/changes.

Heather Popadak, CPA, CFPtm

Heather Popadak has joined Maine Revenue Services as a Tax Analyst in the Income/Estate Tax Unit of MRS. She is responsible for audits of estates and trusts and will assist with pass-through entity audits. Heather has both national “Big 4” and large local public accounting experience. Her private industry experience includes providing tax and financial planning services at Bank of America in Charlotte, NC.

Heather earned her undergraduate degree from the University of Maine and her MSA from the University of Albany (SUNY-Albany). She is a Certified Financial Planner and a Certified Public Accountant licensed in both Maine and North Carolina.

Andrew Hagler, Esq.

Andrew Hagler has joined Maine Revenue Services as a staff attorney and the deputy director of the Appellate Division. A graduate of Duke University and of the New York University School of Law, Andy is responsible for conducting administrative tax appeals (reconsideration cases) as a hearing officer, as well as providing general legal services to Maine Revenue Services.

Andy has broad legal experience in both public and private law practice. From 1997 to 2003 Andy was an Assistant Attorney General in Maine in the Litigation Division, representing the State in a number of areas, including the *Pharma/Maine Rx* case, which he argued to the U.S. Supreme Court.

Paul Bourget, Esq.

Paul Bourget has been appointed to serve as a District Tax Audit Manager and manager of the MRS Criminal Investigation Unit on an acting capacity basis. A graduate of Franklin Pierce School of Law, Paul is an attorney with experience trying both criminal and civil trials. He has served most recently as a hearing officer in the Appellate Division, handling tax appeals of all types.

David Bauer, Esq.

David Bauer recently left the position of General Counsel of Maine Revenue Services and now serves as a Tax Policy Analyst. A graduate of Columbia College and the University of Virginia School of Law, David was in private law practice in Portland and served as an Assistant Attorney General in Augusta before joining Maine Revenue Services in 1991.

John Sagaser, Esq.

John Sagaser has accepted the position of General Counsel of Maine Revenue Services effective December 27, 2004. John is a graduate of Brown University and Boston College Law School. He has been with MRS and the Appellate Division since January 1994, first as counsel/staff attorney, and then as Director of Appellate. John will continue on as director of the Appellate Division on an interim basis.

| <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) 624-9753 | (207) 624-7729 | |
| 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) 626-8478 | (207) 624-9694 | |
| Sales Tax | (207) 624-9693 | (207) 287-6628 | sales.tax@maine.gov |
| Tax Clearance Letters | (207) 624-9628 | (207) 287-6627 | |
| 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 (207) 624-9758
Maine Revenue Services
24 State House Station
Augusta, Maine 04333-0024