



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 626-8478

MRS to Provide Hurricane Disaster Relief

Jerome Gerard, Acting Executive Director of Maine Revenue Services, has announced Maine Tax Filing Relief for those located in the Presidential-declared disaster areas affected by Hurricanes Katrina and Rita.

Businesses, individuals and those whose tax records are located in the Hurricane Katrina disaster area will have until February 28, 2006 to file tax returns and submit tax payments that were due on or after August 29, 2005 (or, for the Florida-declared disaster areas, due on or after August 24, 2005). Businesses, individuals and those whose tax records are in the Hurricane Rita disaster area will have until February 28, 2006 to file tax returns and submit tax payments that were due on or after September 23, 2005. The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Taxes, Individual and Corporate Income Taxes, and the Financial Institution Franchise Tax.

Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply. For those affected by Hurricane Katrina, this relief includes the September 15, 2005 due date for sales tax and estimated income taxes. The relief also applies to withholding tax payments due October 31, 2005; sales tax payments due the 15th of each month October, 2005 through February, 2006; and corporate returns with extended due dates falling within the period of relief. However, the extended due dates do not automatically apply to Maine Form W-3ME and information returns, such as Forms W-2 and 1099, due on or before February 28, 2006. Extensions for filing these forms will be granted on a case-by-case basis for reasonable cause.

To qualify for relief, affected taxpayers should write as appropriate "HURRICANE KATRINA" or "HURRICANE RITA" across the top of their return. Businesses or individuals located in the Presidential-declared disaster area who receive penalties and interest for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 (Income Tax programs) or 207-624-9693 (Sales Tax programs) for a waiver of the penalties and interest.

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

Taxpayers with questions about special Federal tax relief associated with Hurricanes Katrina and Rita should contact the IRS at 866-562-5227 or go to the IRS web site at www.irs.gov for posted information. Taxpayers with questions about their Maine taxes are encouraged to contact Maine Revenue Services at 207-626-8475 (Income Tax programs) or 207-626-9693 (Sales Tax programs), or visit the Maine Revenue Services web site at 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	
Appellate	(207) 624-9854	(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) 624-9789	(207) 287-3618	
Electronic Funds Transfer	(207) 287-8276	(207) 287-6627	efunds.transfer@maine.gov
Estate Tax	(207) 626-8480	(207) 624-9694	estatetax@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	(888) 577-6690		
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
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Suggestions for the Tax Alert?

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