



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 626-8478

Maine Revenue Services announces New Senior Tax Policy Analyst

Maine Revenue Services is pleased to announce that Scott Schul has joined Maine Revenue Services as a Senior Tax Policy Analyst in the Legal Division.

Prior to joining Maine Revenue Services, Scott practiced law for 14 years with the law firms of Bernstein, Shur, Sawyer and Nelson in Portland, Maine and Powell, Goldstein, Frazer and Murphy in Atlanta, Georgia, with his practice concentrated in the areas of state and federal taxation, employee benefits and executive compensation. Scott earned a Bachelor's Degree in Economics from Clarion University of Pennsylvania, a Juris Doctorate from the West Virginia University College of Law, and an LL.M. in Taxation from the Boston University School of Law.

2005 Tax Law Changes

A list of 2005 Maine tax law changes is now available on Maine Revenue Services' Web site at www.maine.gov/revenue/. Please note that changes affecting property tax law are not included; a summary of these changes will be available soon. View this link to see the latest changes, including Sales Tax and Income/Estate Tax legislation.

Rulemaking Activity

MRS has formally proposed the repeal of Rule 704, "Cigarette Distributors Located Out of State." This rule pertains to requirements formerly imposed upon cigarette distributors located outside of the State of Maine. The rule is no longer relevant since the law has provided for some time that all cigarette distributors doing business in this State are treated equally, regardless of where they are incorporated or headquartered. Comments are due by October 28 and may be directed to Maine Revenue's Legal Division. Watch for further notices of this type as we proceed with updating Maine's tax rules.

2005 Maine Tax Forum

Maine Revenue Services is pleased to announce that the 9th Annual Maine Tax Forum is scheduled for November 2 and 3, 2005 at the Augusta Civic Center. The Tax Forum is hosted by Maine Revenue Services, the Internal Revenue Service and Thomas College.

Nina E. Olson, The National Taxpayer Advocate, will be the featured Keynote Speaker on November 3, 2005.

The Tax Forum provides 14.25 hours (including 1.25 hours of ethics) of CLE credits. A total of 17 hours (including 1.5 hours of ethics) of CPE credits is also available to CPAs, EAs and accountants.

Seating for the Maine Tax Forum is limited, so register now with downloadable registration forms available on Maine Revenue Services' web site at www.state.me.us/revenue/incomeestate/.

2005 Employment Tax Seminar

The 2nd Annual Employment Tax Seminar, hosted by Maine Revenue Services is scheduled for November 30, 2005 at the Augusta Civic Center. This one day seminar is designed for payroll professionals, human resource personnel, CPA's, accountants, controllers, business and office managers, CFO's, finance directors and bookkeepers. The Seminar provides 9 hours of CPE credits.

Seating for the Employment Tax Seminar is limited, so register now with downloadable registration forms available on Maine Revenue Services' web site at www.maine.gov/revenue/incomeestate/.

Maine Sales and Use Tax Symposiums

Visit Maine Revenue Services' web site at www.state.me.us/revenue/salesuse/Symreg2005.htm for a listing of 2005 Maine Sales and Use Tax Symposiums.

<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	(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) 626-8478
Maine Revenue Services
24 State House Station
Augusta, Maine 04333-0024