



# MAINE TAX ALERT

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## MAINE USE TAX COMPLIANCE PROGRAM

The Maine Use Tax Compliance Program begins July 1, 2006. The program provides Maine taxpayers an opportunity to resolve **all** prior use tax obligations by reporting and paying the 3 highest annual use tax liability amounts resulting from taxable purchases occurring from January 1, 2000 through December 31, 2005. Only unreported and unassessed use tax liabilities qualify for the program.

To participate in the program, taxpayers must file an application reporting all previously unreported taxable purchases made each tax year during the period January 1, 2000 through December 31, 2005. The 3 highest annual use tax amounts during that period must be paid, or an acceptable payment plan must be established, during the application period in order to qualify for program benefits. Interest and penalty charges relating to the 3 highest annual use tax liability amounts paid during the application period are waived. All other unreported and unpaid use tax liabilities for transactions prior to January 1, 2006 are forgiven. Eligible taxpayers are also absolved from criminal prosecution and civil penalties and interest related to any taxes forgiven or paid under the Maine Use Tax Compliance Program. Material misrepresentations or omissions will result in disqualification from the program.

**The application period for the program is July 1, 2006 through December 31, 2006.**

All applications and payment plan requests must be submitted to Maine Revenue Services ("MRS") no later than December 31, 2006. Payment plan requests must be approved by the State Tax Assessor and payments under a payment plan are subject to interest charges.

For more information or to download application forms, visit the MRS web site at [www.maine.gov/revenue/Compliance/MaineUseTaxComplianceProgram.htm](http://www.maine.gov/revenue/Compliance/MaineUseTaxComplianceProgram.htm) or call (207) 624-9595.

<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	<a href="mailto:division.uctax@maine.gov">division.uctax@maine.gov</a>
Collections & Compliance	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Corporate Tax	(207) 624-9670	(207) 624-9694	<a href="mailto:corporate.tax@maine.gov">corporate.tax@maine.gov</a>
Economic Research	(207) 624-9789	(207) 287-3618	
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 624-9740	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 287-8276	(207) 287-6627	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel Tax	(207) 624-9745	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894	(207) 622-3517	
Income Tax Assistance	(207) 626-8475	(207) 624-9694	<a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>
Insurance Premium Tax	(207) 624-9753	(207) 624-7729	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Payment Plan/Other	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 287-2011	(207) 287-6396	<a href="mailto:prop.tax@maine.gov">prop.tax@maine.gov</a>
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	<a href="mailto:sales.tax@maine.gov">sales.tax@maine.gov</a>
Tax Clearance Letters	(207) 624-9628	(207) 287-6627	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	<a href="mailto:taxpayer.advocate@maine.gov">taxpayer.advocate@maine.gov</a>
Withholding Tax	(207) 626-8475	(207) 624-9694	<a href="mailto:withholding.tax@maine.gov">withholding.tax@maine.gov</a>
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**  
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