



MAINE TAX ALERT

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MRS ANNOUNCES THE 2009 TAX RECEIVABLES REDUCTION INITIATIVE

Governor Baldacci and the Legislature have authorized Maine Revenue Services to conduct the Tax Receivables Reduction Initiative (TRRI). This program will allow taxpayers with tax liabilities that were assessed as of September 1, 2009 to resolve those liabilities with payment of the tax, the interest and 10% of the penalty. By making the payment and signing the TRRI application, the remaining 90% of the penalties will be waived.

The program will run from September 1, 2009 to November 30, 2009. There will be no extension for payment after the final date.

Applications will be sent to all qualifying taxpayers early in September and again in early November. Any collection actions administered by MRS to collect the entire debt, including setoff of State and Federal refunds, will continue until liabilities are finally resolved under the program. Any setoff amounts applied to the debt prior to the filing of the TRRI application are not subject to reduction or refund.

For more information contact the Compliance Division at (207) 624-9595.

The legal requirements of the program are:

2009 TAX RECEIVABLES REDUCTION INITIATIVE

§ 6591. 2009 Tax Receivables Reduction Initiative established

There is established the 2009 Tax Receivables Reduction Initiative, referred to in this chapter as "the initiative." The initiative is intended to encourage delinquent taxpayers to pay existing tax obligations. The goal of the initiative is to raise revenue during fiscal year 2009-10 and to reduce the increasing tax receivables.

§ 6592. Administration

The State Tax Assessor shall administer the initiative. The initiative applies to tax liabilities that are assessed as of September 1, 2009. A taxpayer may participate in the initiative without regard

to whether the amount due is subject to a pending administrative or judicial proceeding. Participation in the initiative is conditioned upon the taxpayer's agreement to forgo or to withdraw a protest or an administrative or judicial proceeding with regard to liabilities paid under the tax initiative and not to claim a refund of money paid under the initiative. This initiative is available to a taxpayer if the taxpayer:

1. Application. Properly completes and files a 2009 tax initiative application as described in section 6595 and as required by the assessor;

2. Tax, interest and penalty paid. Pays all tax, interest and penalty as described in section 6595 by the end of the initiative period under section 6594;

3. No criminal action pending. Is not currently charged with, and has not been accepted by the Attorney General for criminal prosecution arising from, a violation of the state tax law as provided in this Title or Title 17-A, or is not applying for relief on a debt that is the result of a criminal conviction; and

4. No collection by warrant or civil action. Is not applying for relief with respect to a tax liability for which the State has secured a warrant or civil judgment in its favor in Superior Court.

§ 6593. **Undisclosed liabilities**

This chapter may not be construed to prohibit the assessor from instituting civil or criminal proceedings against any taxpayer with respect to any amount of tax that is not paid with the 2009 tax initiative application described in section 6595 or on any other return filed with the assessor.

§ 6594. **Initiative period**

The time period during which a 2009 tax initiative application described in section 6595 may be filed is September 1, 2009 to November 30, 2009.

§ 6595. **Initiative application**

The assessor shall prepare and make available the 2009 tax initiative application. The application and associated guidelines prepared by the assessor, which govern participation in the initiative, are exempt from the Maine Administrative Procedure Act. The application requires the approval of the assessor and must include the amount of tax, interest and penalty to be paid and the periods to which the liability applies. The assessor may deny any applications not consistent with the initiative. Participation in the initiative qualifies the taxpayer to a waiver by the assessor of 90% of the penalties otherwise due.

<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) 621-5129	(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
Economic Research	(207) 624-9789	(207) 287-3618	
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 624-9740	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	efunds.transfer@maine.gov
Estate Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel Tax	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
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	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) 287-2013	(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
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

Ryan Low, Commissioner
Administrative and Financial Services

Jerome D. Gerard, Acting Executive
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Suggestions for the Tax Alert?

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