



# MAINE TAX ALERT

**A Publication of Maine Revenue Services for Tax Professionals**

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**Public Communications Tel: (207) 626-8478**

## 2010 Maine Tax Forum

Maine Revenue Services is pleased to announce that the 14th Annual Maine Tax Forum, hosted by Maine Revenue Services, the Internal Revenue Service and Thomas College, is scheduled for November 3 and 4, 2010 at the Augusta Civic Center.

November 3 includes an update of recent federal and state tax developments. Governor John E. Baldacci will be the Keynote Speaker.

On November 4, Featured Speaker Matthew Weir, Executive Director of Case Advocacy at the Internal Revenue Service Taxpayer Advocates Office will speak on "2010 Initiatives of the Taxpayer Advocacy Service" and an Ethics session on "Confidentiality and Other Key Professional Standards" will be provided by Peter L. Chandler, CPA, Baker Newman & Noyes and Board Chair, Maine Board of Accountancy, and Jacqueline L.L. Gomes, Staff Attorney, Maine Board of Overseers of the Bar. Other forum topics include: Choice of Entity (Partnership, LLC, S-corp, C-corp); a two-part session on Nexus Issues – Income & Sales Tax; Case Law Developments; and, IRS Initiatives. The IRS Initiatives session includes discussion on the new federal requirements for tax return preparers and will be presented during both the 8:15am and 10:20am sessions.

The Tax Forum provides CLE credits. CPE credits are also available to CPAs, EAs and accountants.

Seating for the Maine Tax Forum is limited, so register now with downloadable registration forms available on the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). Applications will be processed in the order they are received.

## 2010 Employment Tax Seminar

The 7th Annual Employment Tax Seminar, hosted by Maine Revenue Services is scheduled for December 1, 2010 at the Augusta Civic Center. This one day seminar is designed for payroll professionals, human resource personnel, CPAs, accountants, controllers, business and office managers, CFOs, finance directors and bookkeepers. The Seminar provides CPE credits.

Seating for the Employment Tax Seminar is limited, so register now with downloadable registration forms available on the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue).

## Maine Revenue Services Rulemaking Activity

**Rule 102 “Electronic Funds Transfer” Revised.** Maine Revenue Services recently completed revisions to Rule 102. The new rule may be viewed on the MRS web site at [www.maine.gov/revenue/rules/](http://www.maine.gov/revenue/rules/). Changes include reducing the electronic payment threshold from \$25,000 to \$18,000 effective January 1, 2011 and adding a schedule of further reductions implemented through 2015. In addition, the new Rule makes other minor editing changes.

<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) 287-3618	
Central Registration	(207) 621-5129	(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) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	<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) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
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) 287-2013	(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

Ellen Jane Schneider, Acting 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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