



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 626-8478

Due Dates for Certain Tax Forms

Previously, Maine Revenue Services announced that the due date for filing 2010 individual income tax returns was extended from April 15, 2011 to April 19, 2011. See the September 2010 Tax Alert at <http://www.maine.gov/revenue/publications/alerts/2008.htm>.

The due date for filing Maine Form 1065ME/1120S-ME (Maine Information Return - partnerships only) and for making Maine estimated income tax payments is extended from April 15, 2011 to April 19, 2011. The Internal Revenue Service has extended the due date for filing Form 1065 (US Return of Partnership Income) and for making federal estimated income tax payments from April 15, 2011 to April 18, 2011 due to the observance of Emancipation Day in Washington, DC on April 15, 2011.

The change in Maine's due date affects partnerships required to file Form 1065ME/1120S-ME and all Maine estimated income tax payments (for individuals, corporations, fiduciaries) that are ordinarily due April 15, 2011. The extra day beyond the federal filing deadline for filing the Maine returns and making Maine estimated income tax payments is due to Patriots Day, a Maine holiday, which is being observed on Monday, April 18, 2011.

If you have any questions about the due dates for filing Maine income tax returns or for making estimated tax payments, please call (207) 626-8475 or send an email to income.tax@maine.gov.

Sales Tax Bulletins

The Sales Tax Division has recently made revisions to the following sales tax bulletins which can be viewed at www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm.

IB 14 – Seed, Feed, Fertilizer and other Items Used in Agricultural and Aquacultural Production

IB 24 – Vehicle Dealers

IB 39 – Sale Price Upon Which Tax is Based

<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	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) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	efunds.transfer@maine.gov
Estate & Fiduciary 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.

Suggestions for the Tax Alert?

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