Maine Revenue Services Conforms to Certain Federal Tax Relief in Disaster Situations

Maine Revenue Services has announced Maine tax filing relief for those located in federally declared disaster areas. Taxpayers who reside or have a business located in a federally declared disaster area as noted below will have additional time to file tax returns and submit tax payments.

The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Tax, Motor Fuel Taxes, Individual and Corporate Income Taxes, the Estate Tax and Financial Institution Franchise Tax. Note that the relief includes extended return filing due dates but does not include tax payments originally due before the disaster date.

- **Hurricane Florence** – Returns and tax payments due on or after September 7, 2018 for those in North Carolina or on or after September 8, 2018 for those in South Carolina and Virginia but before January 31, 2019 must be filed and paid on or before January 31, 2019.

- **Hurricane Michael** – Returns and tax payments due on or after October 7, 2018 for those in Florida or on or after October 9, 2018 for those in Georgia but before February 28, 2019 must be filed and paid on or before February 28, 2019.

Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply.

To qualify for relief, affected taxpayers should write “HURRICANE FLORENCE,” or “HURRICANE MICHAEL” across the top of your return. Businesses or individuals located in the federally declared disaster area who receive penalties and interest for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) for a waiver of the penalties and interest.

If the IRS grants relief to other areas affected by the hurricanes or grants an additional relief period, Maine Revenue Services intends to grant similar relief to affected Maine taxpayers.

Taxpayers with questions about special federal tax relief associated with federally declared disaster areas should contact the IRS at 866-562-5227 or go to the IRS website at [www.irs.gov](http://www.irs.gov)
for posted information. Taxpayers with questions about their Maine taxes are encouraged to contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) or visit the Maine Revenue Services website at www.maine.gov/revenue.
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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