

2025

STATE TAX SYMPOSIUM

Virtual Program presented by
Maine Revenue Services

Wednesday, September 24, 2025
8:00 am - 4:00 pm





State Tax Symposium

Register

Register at:

maine.gov/revenue/symposium

\$12 non-refundable fee for each registrant.

Program Level

Overview: This one-day event will cover recent Maine tax updates and current agency highlights.

Field of Study

Taxes - (Maine Tax Laws)

Delivery Method

Group Internet Based

Who Should Attend?

Taxpayers, Tax Professionals, Accountants, Enrolled Agents, CPAs, Tax Attorneys, Financial Planners and others who need to keep informed of changing and existing Maine tax laws.

Education Credits

8.5 hours of CPE credits

7.08 hours of CLE credits

Attendees do not need to attend the entire day. Attendees will earn CPE/CLE credits for each completed session of the program. To qualify, each attendee must be logged in and respond to all applicable poll questions for that session.

Maine Revenue Services is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: NASBARegistry.org.



Meet Our Presenters

MICHAEL FORTIN

Michael has worked at Maine Revenue Services (MRS) for 23 years. He has worked in various leadership roles within the Compliance Division, including in the Tax Compliance Unit and Criminal Investigation Unit. Michael is the director of promotion for the Maine Tax Portal and serves as emcee and organizer for the annual State Tax Symposium. He is a graduate of Thomas College.

JAMES PHILLIPS

James has served as Tax Policy Analyst for the Sales, Fuel & Special Tax Division since 2022. James holds a J.D. from the University of Maine School of Law and a bachelor's degree in Political Science from the University of Southern Maine. James is also a Certified Maine Assessor.

RACHEL BROWN

Rachael currently serves as a Deputy Director at MRS. She has spent seven years working in the Income Tax Division in various roles. Currently Rachael oversees the Business Tax Unit and provides additional oversight in the Individual Income Tax Unit. She is a graduate of Husson University where she earned a Bachelor of Science in Business Administration and Financial Accounting, and a Master of Business Administration and Organizational Management.

LISA GREATON

Lisa has worked at MRS for 27 years. With the Income/Estate Tax Division, Lisa oversees Individual Income Tax, Employer Withholding, and Real Estate Withholding. Lisa earned her bachelor's degree in Public Accounting from Thomas College. She is also a Certified Maine Assessor.

ALAINA PATTERSON

Alaina serves as a Deputy Director in the MRS Sales, Fuel & Special Tax Division, where she worked since 2014. She has served as the Division's lead tax policy analyst, and has extensive experience researching and analyzing legislation that impacts the Division. Alaina has regularly presented Sales Tax updates at the State Tax Symposium and at the prior MRS Sales Tax Symposium. Alaina is a graduate of the University of Southern Maine.

SEAN NORTON

Sean joined the MRS Income/Estate Tax Division in 2022. Prior to this, Sean worked at Oracle Corporation in California for seven years. Sean earned his bachelor's degree from Cornell University, majoring in Economics & Government, and his J.D./LL.M in Taxation from Villanova University School of Law.

HOLLY GERARD

Holly is a Deputy Director in the Income/Estate Tax Division of MRS, with seven years of service. She holds a Bachelor's degree in Social Science from the University of Maine at Augusta. Holly's responsibilities include co-administering Maine's individual income tax program, as well as managing estate tax and fiduciary income tax programs.



Meet Our Presenters Continued...

AMANDA RECTOR

Amanda has served as the Maine State Economist for 14 years and has worked in Maine state government since 2004. She is currently chair of the state's Revenue Forecasting Committee, chair of the Board of Visitors for the Muskie School of Public Service at the University of Southern Maine, and serves on the Advisory Board for the New England Public Policy Center at the Boston Fed. Amanda earned her bachelor's degree in economics from Wellesley College and a Master's degree in Public Policy and Management from the Muskie School of Public Service - University of Southern Maine.

STEPHEN SULLIVAN

Stephen has been with MRS for eight years in the Property Tax Division, and he currently serves as a Principal Property Appraiser. Prior to joining MRS, Stephen worked in the Assessors' office in Bangor, Maine as a real estate appraiser and also for a municipal mapping contractor. Stephen has a bachelor's degree in Forestry from the University of Maine. Stephen has a Cadastral Mapping Specialist designation from the International Association of Assessing Officers and is a Certified Maine Assessor IV.

ALEX WEBER

Alex has served in the MRS Office of General Counsel since 2017. Prior to joining MRS, Alex practiced law in Seattle at the law firm of K&L Gates and the accounting firm of KPMG. Alex earned an LL.M. in Taxation from the University of Washington School of Law, a J.D. from American University School of Law, and a bachelor's degree from the University of Hawaii at Hilo. Alex is also a Certified Maine Assessor.

PETER LACY

Peter started with MRS in 2008 as an auditor in the Sales, Fuel & Special Tax Division. He currently serves as the Director of the Property Tax Division. During his time at MRS, Peter has also served as Associate Tax Policy Counsel in the Office of Tax Policy, Assistant General Counsel in the Office of General Counsel, and Deputy Director of the Sales, Fuel & Special Tax Division. Peter has a bachelor's degree in economics and has a J.D. from the University of Maine School of Law. He is a Maine licensed attorney as well as a Certified Maine Assessor.

MORNING SESSION - Wednesday, September 24, 2025

8:00-8:05 am **Introduction**

Michael Fortin, Division Director, Compliance Division

8:05-9:20 am **Your Sales Tax Reporting Questions, Answered! (1.5 CPE)**

Alaina Patterson, Deputy Director, MRS Sales, Fuel & Special Tax Division

Alaina will answer a series of frequently asked questions, all concerning the Sales Tax Return – how to report if the business sells through a marketplace, how and when to use a Resale or Exemption Certificate, and what a retailer needs to keep to document an exempt sale, among other topics.

9:20-10:10 am **Sales Tax Updates (1 CPE)**

James Phillips, Tax Policy Analyst, MRS Sales, Fuel & Special Tax Division

Participants will learn about recent Legislative changes to sales tax, service provider tax, and special tax laws, including the effective dates of the changes.

10:10-10:20 am **Break**

10:20-11:45 am **Income Tax Credits (1.7 CPE)**

Sean Norton, Division Director, MRS Income/Estate Tax Division; Rachael Brown, Deputy Director, Income/Estate Tax Division; Holly Gerard, Deputy Director, Income/Estate Tax Division; and Lisa Greaton, Deputy Director, Income/Estate Tax Division

Participants will learn about several State income tax credits.

11:45-12:15 pm **Lunch**

AFTERNOON SESSION - Wednesday, September 24, 2025

12:15-1:40 pm **Maine Economic Outlook (1.7 CPE)**

Amanda Rector, Maine State Economist

Participants will hear an overview of Maine's economy and what economists are watching in the months ahead.

1:40-2:10 pm **Maine Legal Updates (.6 CPE)**

Alex Weber, General Counsel, MRS Office of General Counsel

Participants will hear about noted legal updates affecting Maine taxes.

2:10-2:20 pm **Break**

2:20-3:10 pm **Highlighted Income Tax Updates (1 CPE)**

Sean Norton, Division Director, MRS Income/Estate Tax Division

Participants will gain an understanding of the 2025 Maine Income Tax updates and impacts for the upcoming tax filing year.

3:10-4:00 pm **Property Tax Updates (1 CPE)**

Stephen Sullivan, Deputy Director, MRS Property Tax Division & Peter Lacy, Division Director, MRS Property Tax Division

Participants will receive the latest updates affecting Maine Property Tax.

4:00 pm **Final Evaluation and Remarks**

Michael Fortin, Division Director, Compliance Division



Careers at MRS

MRS' mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

MRS is looking for intelligent, motivated, and team-oriented people to join our team. Benefits include:

- Work-Life Balance
- Health Insurance Coverage and Premium Credit
- Dental Insurance
- MainePERS Retirement Plan and Deferred Compensation
- Public Service Student Loan Forgiveness
- Paid Vacation and Parental Leave (including all state holidays)
- Health and Dependent Care Flexible Spending Account
- Gym Membership Reimbursement
- Living Resources Program and Additional Wellness Benefits

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions.

Click the following link for more information about these and other positions: maine.gov/bhr/state-jobs

Current job openings at MRS are listed here: maine.gov/revenue/careers.



Frequently Asked Questions

Will the Symposium be recorded?

Yes. Registrants who are unable to attend the entire day may view a recording of the program. A link will be sent to all attendees shortly after the event has concluded. Note: viewing the recording does not qualify for earning CPEs or CLEs.

Will presentation materials be available for download?

Yes. Presentation materials will be posted to the MRS website shortly after the Symposium has concluded. A link will be sent to all attendees.

When will I receive my Certificate of Completion for CPEs or CLEs?

After MRS has verified attendance and confirmed attendee responses to poll questions, attendees who have requested CPEs or CLEs will receive a Certificate of Completion via email within 5 to 10 business days, which will reflect the credit earned based on the sessions completed. **IMPORTANT:** Please enter your complete and accurate first and last name and email address in Zoom, as this will be used to verify your attendance for CPEs and CLEs. If you are a regular Zoom user, you may not be prompted to enter your name. Please confirm your name in Zoom by clicking on the “Participants” button at the top of the Zoom window. Next, locate your name and confirm your first and last name have been entered correctly. If you need to change it, hover your mouse over your name in the participants list on the right side of the Zoom window. Then, click on “Rename” to make corrections and click “OK.”

I cannot attend the entire day. Can I receive partial credit?

Yes. Credits will be earned for each individual session that was completed, dependent on your responses to poll questions. Credits will not be issued if you log out before a session is complete, which includes entering responses to the poll questions. In the event of technical difficulties with your device, please note that short unforeseen technical difficulties will not impact your credits in most cases. Therefore, after the Symposium has concluded, if you do not receive a certificate within 10 days or have questions about your credits, you may email us at compliance.tax@maine.gov and we will assist you.

What happens if the Poll Question does not show on my screen?

During the Symposium, attendees will be asked to respond to random poll questions several times each hour, throughout the entire day. Zoom users who have the pop-up blocker in their web browser turned on may not see the poll question. Therefore, prior to the Symposium, check your web browser application to make sure the pop-up blocker feature has been turned off. Infrequently, some users reported that keeping the Question and Answer Window (Q/A window) open throughout the event can affect the polling question. Therefore, please keep the Q/A window closed, unless you are asking the panel a question. If you inadvertently miss one vote due to a technical difficulty, this will not impact your Certificate of Completion.

Can I call into the Symposium from my phone?

No. Attendees must use an internet-enabled device, such as a tablet, smart phone, or computer to participate in the Symposium. Attendees do not need a microphone or camera to attend. Attendees are required to use the Zoom app to respond to poll questions throughout the symposium.

What happens if my computer freezes, or I lose Internet—will I still get credit?

If you have any technical difficulties, please reboot your device and try to re-establish a connection as soon as possible. If you change devices or reboot, make sure you log in using the same link in the Eventbrite email, and confirm you are using your correct full name and email address. A short interruption with your device will not impact your Certificate of Completion.

Does this event require any prerequisites or advanced preparation?

No.

How do I access the Symposium from my device?

After purchasing a ticket through Eventbrite, registrants will receive an Eventbrite confirmation email with a link to access the Symposium. Please save this e-mail. Upon entering the Symposium webinar, you will be asked to enter (or confirm) your name. IMPORTANT: Please enter your complete and accurate first and last name in Zoom, as this will be used to verify your attendance for CPEs and CLEs.

May I ask questions during the Symposium?

During the Symposium, attendees may type questions to the presenters by using the Q/A tab at the bottom of the Zoom page. If there is time, the presenter will field as many questions as possible. The “Raise Hand” feature in Zoom will not be utilized at the Symposium.

Who is able to see my name in the webinar?

Please know that only our panelists can see your name listed as an attendee. The only time your name might be displayed to the audience is if you pose a question to one of our panelists.

Where can I find the Symposium brochure and agenda?

The Symposium brochure and agenda is posted on the Maine Revenue Services website at:

maine.gov/revenue/symposium.

What are the refund and complaint resolution policies?

For more information regarding refund, complaint, and program cancellation policies, please contact our office at compliance.tax@maine.gov.