

2026

STATE TAX SYMPOSIUM

Virtual Program presented by
Maine Revenue Services

Wednesday, September 23, 2026
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 24 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.

ALAINA PATTERSON

Alaina serves as a Deputy Director in the MRS Sales, Fuel & Special Tax Division, where she has 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, ESQ.

Sean J. Norton is the Director of the Income/Estate Tax Division at Maine Revenue Services. He is a member of the Maine Bar and has focused his legal career on tax issues, including corporate tax planning, mergers and acquisitions, incentive tax structuring, individual income tax, state and local taxation, and estate and gift taxation. Sean holds a Bachelor of Arts degree from Cornell University and a J.D. / L.L.M. in Taxation from Villanova University School of Law. Sean is a past recipient of the ABA Section of Taxation Christine A. Brunswick Public Service Fellowship and the ABA Section of Taxation John S. Nolan Fellowship.

DAN PITTMAN, ESQ.

Dan Pittman joined the Office of Tax Policy in 2025. Prior to that, he practiced tax law as a shareholder at Eaton Peabody in Bangor and, before that, as an associate at Carter, Ledyard and Milburn in New York City. He received his J.D. and L.L.M. from New York University School of Law.

STEPHEN SULLIVAN

Stephen has been with MRS for ten years in the Property Tax Division, and he currently serves as the Acting Director of the Property Tax Division. 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.

JASON INMAN

Jason currently serves as an Acting Deputy Director within Maine Revenue Services' (MRS) Income/Estate Tax Division. He has more than 21 years of experience in auditing State and Local Taxation while at MRS with the last eight years as the District Tax Audit Manager of the Business Tax Audit Unit. Jason has earned a Master's Degree in Taxation from Bentley University and a Business Administration Degree with a Accounting Concentration from the University of Maine.

MARIA FRENCH

Maria has worked at Maine Revenue Services for 17 years, assuming the role of the Taxpayer Advocate and Experience Officer in August 2026. For the eight years prior to that, she has served as the Deputy Director in the Administrative, Property Tax, and Income/Estate Tax Divisions, working with Taxpayers and their Representatives in resolving a variety of tax related issues. Maria has extensive knowledge in the various tax credits and benefits programs available to Taxpayers. Maria attended the University of Maine and is a Certified Maine Assessor.

Meet Our Presenters Continued...

ALEX WEBER, ESQ.

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.

JOHN HUDAK

John Hudak was named Director of the Office of Cannabis Policy in December 2022. Prior to joining OCP, he was a Senior Fellow in Governance Studies and the Deputy Director of the Center for Effective Public Management at the Brookings Institution in Washington, DC. John earned bachelor's degrees in political science and economics from the University of Connecticut and a master's degree and Ph.D. in political science from Vanderbilt University.

GABRIELLE BÉRUBÉ PIERCE, ESQ.

Gabrielle "Gabi" has served as the Policy Director for the Maine Office of Cannabis Policy (OCP) since its inception in 2019. Prior to joining OCP, Gabi worked for five years as an attorney advocate for people with disabilities with Disability Rights Maine. Gabi earned her bachelor's degree in Anthropology and Psychology from the University of Maine and her J.D. from the University of Maine School of Law.

TIMOTHY I. APPLGATE

Tim is the Director of Finance and Audit for the Bureau of Paid Family and Medical Leave (PFML). Tim joined the PFML team in 2024 and oversees contract administration for technology and customer support vendors, works on financial reporting/budgeting, and leads a team providing support, promoting compliance and ensuring adequate funds for PFML benefits. Prior to joining PFML, Tim worked in individual income tax, managed income tax withholding and oversaw three rounds of relief payments at Maine Revenue Services. Tim holds a bachelor's degree in economics from the University of Maine.

ARIA EEE, ESQ.

Aria Eee serves as Executive Director and General Counsel to Maine's Board of Overseers of the Bar. Her primary responsibilities include Human Resources & office management, assisting the Board in its fiduciary and financial obligations, advising Maine lawyers on ethical concerns, and presenting ethics programs. Prior to her appointment as the Board's E.D., Aria served many years in Bar Counsel's office, including as Chief Bar Counsel. Aria began her career as a NAPIL fellow assisting Passamaquoddy Tribal clients and then as counsel for the Passamaquoddy Tribe's Housing Authority (Pleasant Point). She was a solo practitioner in rural Maine before litigating for several years as an Assistant Attorney General. An Adjunct Professor, Aria teaches Professional Responsibility at Maine Law School. She is a member of the American Bar Association, the Maine State Bar Association, the BIPOC and Women's legal bars, and various affinity groups.

JOHN F. PRENDERGAST, ESQ.

John F. Prendergast, Esq. serves as Assistant Bar Counsel at the Maine Board of Overseers of the Bar, where he has worked since October of 2025. He is one of five ethics-researching lawyers at the Board, and one of three who respond weekly to attorney questions on its Ethics Helpline. John has regularly presented ethics updates at Continuing Legal Education (CLE) events for county and state bar events. He is a graduate of Sullivan Hall, Seattle University School of Law.

MORNING SESSION - Wednesday, September 23, 2026

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

Michael Fortin, Division Director, MRS Compliance Division

8:05-8:55 am **Highlighted Sales Tax Updates & Resale Certificates (1 CPE / 0.83 CLE)**

Alaina Patterson, Division Deputy Director, MRS Sales Tax Division

Participants will learn the latest sales tax updates and also discuss the use and renewal of Sales Tax Resale Certificates, as well as the process and necessary documentation required for requesting a credit or refund for sales tax paid on goods purchased for resale.

8:55-9:20 am **Highlighted Income Tax Updates (.5 CPE / 0.42 CLE)**

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

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

9:20-10:10am **One Big Beautiful Bill (OB3) Impacts on Maine (1 CPE / 0.83 CLE)**

Daniel Pittman, Associate Counsel, Office of Tax Policy

Participants will learn about Maine impacts of the One Big Beautiful Bill (OB3).

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

10:20-10:45 am **Property Tax Highlights & Homestead Exemption (.5 CPE / 0.42 CLE)**

Stephen Sullivan, Acting Division Director, MRS Property Tax Division

Participants will learn about highlighted Property Tax legislative updates, including big changes with the Homestead Exemption.

10:45-11:35 am **Pass-Through Entity Tax (PTET) Updates (1 CPE / 0.83 CLE)**

Jason Inman, District Tax Audit Manager, MRS Income Tax Division

Participants will learn about how to navigate Pass-Through Entity Tax.

11:35-12:00 pm **Lunch**

AFTERNOON SESSION - Wednesday, September 23, 2026

12:00-12:50 pm **KEYNOTE SESSION: How the Taxpayer Advocate Service Works with Tax Professionals (1 CPE / 0.83 CLE)**

Erin M. Collins, National Taxpayer Advocate, or the Local Federal Taxpayer Advocate for Maine

Participants will learn how the federal Taxpayer Advocate works with tax professionals.

12:50-1:00 pm **Meet the New Maine Taxpayer Advocate (.2 CPE / 0.17 CLE)**

Participants will meet the new Maine Taxpayer Advocate, Maria French.

1:00-1:15 pm **Maine Legal Updates (.3 CPE / 0.25 CLE)**

Alex Weber, General Counsel, MRS Office of General Counsel

Participants will hear about noted legal updates affecting Maine taxes.

1:15-2:05 pm **Cannabis Updates (1 CPE / 0.83 CLE)**

John Hudak, Director, Office of Cannabis Policy;

Gabrielle Bérubé Pierce, Esq., Policy Director, Maine Office of Cannabis Policy

Policy participants will learn about highlighted updates on Cannabis.

2:05-2:15 pm **Break**

2:15-3:05 pm **Maine Paid Family and Medical Leave (1 CPE / 0.83 CLE)**

Timothy Applegate, Finance and Audit Division Director, Maine Department of Labor, Paid Family and Medical Leave Program

Participants will receive the latest updates from the Bureau of Paid Family and Medical Leave.

3:05-3:55 pm **Hot Topics in Ethics (1 CPE / 0.83 CLE)**

Aria Eee, Esq., Executive Director, Maine Board of Overseers of the Bar;

John F. Prendergast, Esq., Assistant Bar Counsel, Maine Board of Overseers of the Bar

Participants will learn about cutting-edge topics in the area of ethics.

3:55-4:00 pm **Final Evaluation and Remarks**

Michael Fortin, Division Director, MRS Compliance Division



Careers at MRS

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

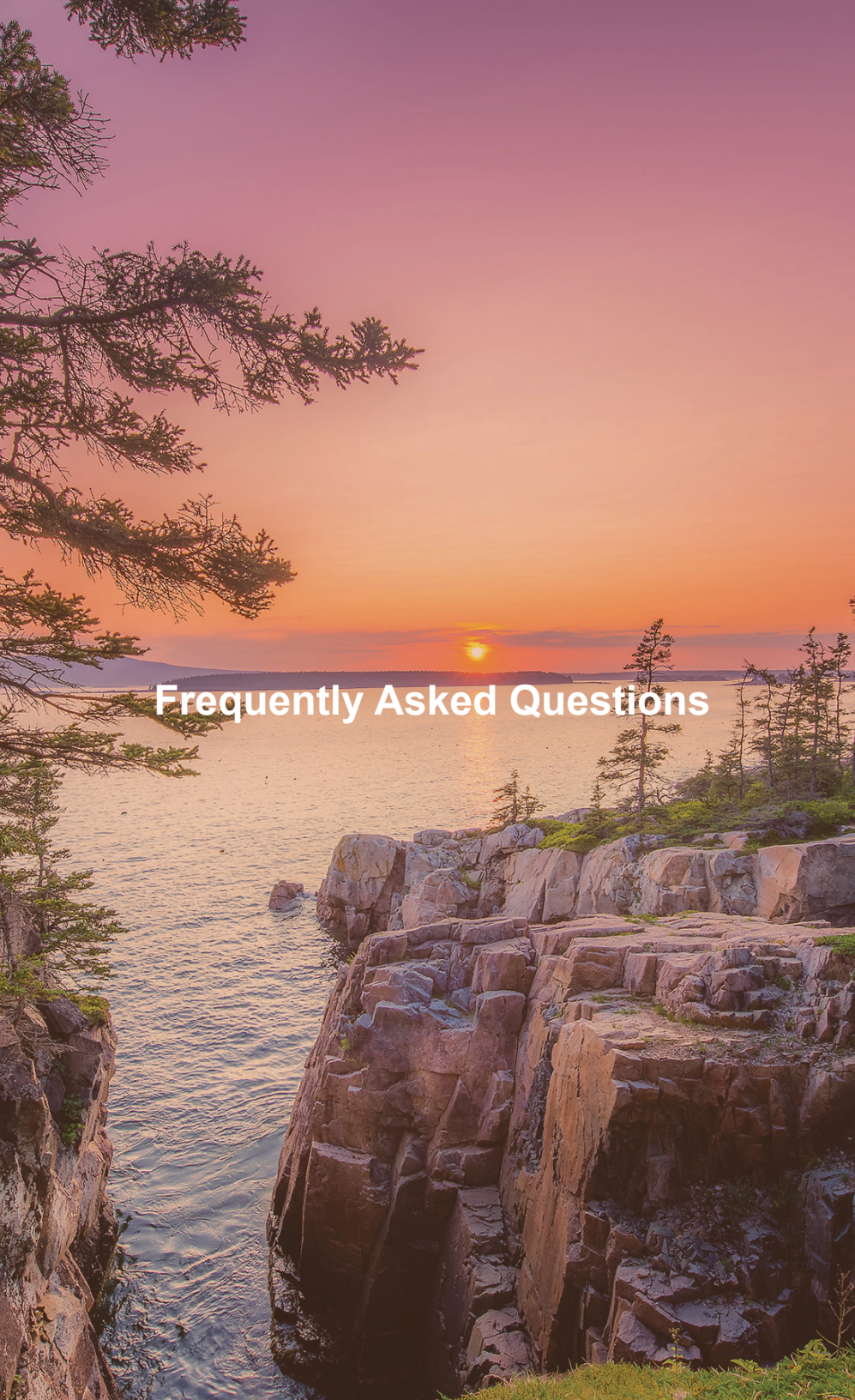
MRS is looking for intelligent, motivated, and team-oriented people to join our team. Benefits include:

- 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.** 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.