



# Maine Revenue Services

## 2022 Income/Estate Tax Update

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[www.maine.gov/revenue](http://www.maine.gov/revenue)



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- COVID Pandemic Relief Payment Program
- Marijuana/Cannabis Terminology
- Conformity
- Maine Earned income tax credit (2021)
- Maine Space Corporation bond interest



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- Pension income deduction
- Educational opportunity tax credit repealed
- Employer paid student loan income subtraction modification repealed
- **NEW** student loan repayment tax credit



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- FAME nonprofit student loan repayment program income subtraction modification
- Employer support for volunteer firefighters and volunteer municipal emergency medical services persons tax credit
- Maine earned income tax credit (beginning 2022)
- Property tax fairness credit (beginning 2022)



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- Access to justice income tax credit
- Voluntary contribution check-off for the Emergency Food Assistance Program Fund
- Credit for rehabilitation of historic properties after 2007
- Exemption for certain out-of-state suppliers of spirits sold to BABLO



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- Contribution to education savings plans income subtraction modification
- Property Tax Fairness Credit (beginning 2023)
- Law changes for Indian Tribes/tribal members
- Voluntary check-offs for the easy enrollment health insurance program



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- Employment tax increment financing benefits
- Pine Tree Development Zones
- Factor presence/economic/corporate income tax nexus
- Income tax withholding on gambling winnings



# 2022 Maine Income/Estate Tax Developments

## TOPIC OVERVIEW

- Nonadmitted insurance premiums taxes, retaliatory tax

See the full '*2022 Summary of Tax Law Changes*' at:

[www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules).

(click on "2022 Tax Law Changes" at top).





# 2022 Maine Income/Estate Tax Developments

## COVID Pandemic Relief Payment ("CPRP") Program

- The 2022 COVID Pandemic Relief Payment ("CPRP") Program was designed by the Maine Legislature and Governor Mills to support Maine residents in response to the economic fallout of the pandemic and to combat rising costs due to inflation and supply chain effects.



# 2022 Maine Income/Estate Tax Developments

COVID Pandemic Relief Payment ("CPRP") Program,  
(cont.)

- CPRP:
  - Administered by MRS.
  - \$850 for each eligible taxpayer and spouse.
  - Exempt from Maine income tax.
  - Not subject to setoff against other debt owed to MRS or other State Agencies.



# 2022 Maine Income/Estate Tax Developments

COVID Pandemic Relief Payment ("CPRP") Program,  
(cont.)

- CPRP:
  - Paper checks mailed to eligible taxpayers by December 31, 2022.
  - Uncashed payments treated as unclaimed property as of January 1, 2024.
    - may be claimed thereafter by contacting the Office of the State Treasurer.



# 2022 Maine Income/Estate Tax Developments

COVID Pandemic Relief Payment ("CPRP") Program,  
(cont.)

- Eligible taxpayers include those who:
  - Filed a 2021 Maine individual income tax return as a full-year resident, by October 31, 2022.
  - Were not claimed as a dependent on another person's 2021 tax return.



# 2022 Maine Income/Estate Tax Developments

COVID Pandemic Relief Payment (“CPRP”) Program,  
(cont.)

- Eligible taxpayers include those whose:
  - Federal adjusted gross income for the 2021 tax year was less than:
    - \$200,000 if married filing a joint return or surviving spouses permitted to file a joint return;
    - \$150,000 if filing as head of household; or
    - \$100,000 if single or married filing separately



# 2022 Maine Income/Estate Tax Developments

COVID Pandemic Relief Payment (“CPRP”) Program,  
(cont.)

- COVID pandemic relief payments are not subject to Maine income tax
  - To the extent the payment is included in federal adjusted gross income.
  - Form 1040ME, Schedule 1S, line 28.
- Applies to tax years beginning in 2022 and 2023



# 2022 Maine Income/Estate Tax Developments

COVID Pandemic Relief Payment ("CPRP") Program,  
(cont.)

- For more information, see the COVID Pandemic Relief Payment FAQs at:
  - [www.maine.gov/governor/mills/relief-checks](http://www.maine.gov/governor/mills/relief-checks)

L.D. 1995; P.L. 2021, c. 635, Pt. L



# 2022 Maine Income/Estate Tax Developments

References to marijuana to be replaced

- State agencies are required to replace the word “marijuana” with the word “cannabis.”
  - Maine Revised Statutes, rules, forms, policies, and publications.

L.D. 1957; P.L. 2021, c. 669, § 5





# 2022 Maine Income/Estate Tax Developments

## Conformity

- Conformity with the Internal Revenue Code is extended to the United States Internal Revenue Code of 1986 as amended through December 31, 2021.
- Applies to tax years beginning on or after January 1, 2021 and to any prior years as specifically provided by the Code.



# 2022 Maine Income/Estate Tax Developments

## Conformity, (cont.)

- Conformity with the Code applies unless otherwise stated in Maine law.
  - Income Modifications (36 M.R.S. §§ 5122 and 5200-A)
  - Itemized Deduction (36 M.R.S. § 5125)
  - Personal Exemption Deduction (36 M.R.S. 5126-A)
  - Bonus Depreciation / Maine Capital Investment Credit (36 M.R.S. §§ 5122, 5200-A, and 5219-NN)

36 M.R.S. § 111(1-A); L.D. 1763; P.L. 2021, c. 594



# 2022 Maine Income/Estate Tax Developments

**Changes applicable to tax years beginning in 2021  
(retroactively)**



# 2022 Maine Income/Estate Tax Developments

## Maine Earned income tax credit

- Corrected drafting error in P.L. 2021, c. 398
  - Applies to tax years beginning in 2021.
  - Maine credit is equal to 20% of the federal earned income tax credit for all eligible resident, nonresident, and part-year resident individuals.

36 M.R.S. §§ 5219-S(2) and 5219-S(3); L.D. 1764; P.L. 2021, c. 493



# 2022 Maine Income/Estate Tax Developments

**Changes applicable to tax years beginning in 2022**



# 2022 Maine Income/Estate Tax Developments

## Maine Space Corporation bond interest

- Certain bonds issued by the Maine Space Corporation are, together with interest on and income from the bonds, exempt from all taxes, including the Maine income tax.

5 M.R.S. § 13207(2)(B); L.D. 1923; P.L. 2021, c. 631



# 2022 Maine Income/Estate Tax Developments

## Maine Pension income deduction

- The pension income deduction for non-military retirement plan benefits is increased to:
  - \$25,000 for tax years beginning in 2022;
  - \$30,000 for tax years beginning in 2023;
  - \$35,000 for tax years beginning on or after January 1, 2024.



# 2022 Maine Income/Estate Tax Developments

## Pension income deduction, (cont.)

- Military retirement plan benefits, including survivor benefits, continue to be fully exempt from Maine income tax.



# Poll Question #1



# 2022 Maine Income/Estate Tax Developments

## Educational opportunity tax credit ("EOTC")

- The EOTC, including any carryover of unused credit amounts from prior years, is repealed.
- Applies to tax years beginning on or after January 1, 2022.

36 M.R.S. § 5217-D(6); L.D. 1995; P.L. 2021, c. 635, Pt. H, §§ 13 and 14



# 2022 Maine Income/Estate Tax Developments

Employer paid student loan income subtraction modification repealed

- The income subtraction modification equal to eligible student loan payments made by employers on behalf of qualified employees for purposes of the EOTC, is repealed.
- Applies to tax years beginning on or after January 1, 2022.

36 M.R.S. § 5122(2)(FF); L.D. 1995; P.L. 2021, c. 635, Pt. H, § 16



# 2022 Maine Income/Estate Tax Developments

## Student loan repayment tax credit ("SLRTC")

- **New** refundable tax credit for qualified individuals.
  - Replaces the EOTC.
- Applies to tax years beginning on or after January 1, 2022.



# 2022 Maine Income/Estate Tax Developments

## Student loan repayment tax credit ("SLRTC"), (cont.)

- The SLRTC is equal to:
  - Eligible education loan payments, plus
  - For tax years beginning before January 1, 2027, unused EOTC amounts carried forward from prior tax years.
- Married taxpayers that are qualified individuals and filing jointly may each claim the credit.
- Up to \$2,500\* (lifetime cap \$25,000).



# 2022 Maine Income/Estate Tax Developments

## Student loan repayment tax credit ("SLRTC"), (cont.)

- **\*One-time** election may be made for either tax year 2022 or 2023.
  - Eligible taxpayers may claim up to \$3,500
    - Received the EOTC during any tax year beginning in 2019, 2020, or 2021 for an associate or bachelor's STEM degree.
    - One-time increased credit amount over \$2,500 does not count against the lifetime cap.



# 2022 Maine Income/Estate Tax Developments

## Student loan repayment tax credit ("SLRTC"), (cont.)

- Qualified individual:
  - Obtained an associate, bachelor's, or graduate degree after 2007;
    - Accredited Maine or non-Maine college.
  - Is a Maine resident during the tax year; and
  - Has a certain amount of earned income during the tax year.
    - \$11,934 for 2022.



# 2022 Maine Income/Estate Tax Developments

## Student loan repayment tax credit ("SLRTC"), (cont.)

- Eligible education loan payments:
  - Associate, bachelor's, or graduate degree earned after 2007 from an accredited college.
  - Paid by the qualified individual directly to the lender.
  - Paid during the part of the tax year qualified individual is a Maine resident.





# 2022 Maine Income/Estate Tax Developments

## Student loan repayment tax credit ("SLRTC"), (cont.)

- Certain education loans *not* eligible:
  - Loans obtained from a related person or a qualified employer plan are not eligible.
  - Loan amounts refunded by the lender are not eligible.



# 2022 Maine Income/Estate Tax Developments

FAME nonprofit student loan repayment program income subtraction modification

- **New** income subtraction modification
  - Student loan payments made directly to a lender on behalf of the taxpayer by a student loan repayment program that is funded by a nonprofit foundation and administered by the Finance Authority of Maine (FAME).
  - Amounts must be included in federal adjusted gross income.
- Applies to tax years beginning on or after January 1, 2022.



# 2022 Maine Income/Estate Tax Developments

FAME nonprofit student loan repayment program income subtraction modification, (cont.)

- **New** income subtraction modification
  - Eligible taxpayers must be Maine residents employed by a business located in the State.

36 M.R.S. § 5122(2)(XX); L.D. 1995; P.L. 2021, c. 635, Pt. G



# 2022 Maine Income/Estate Tax Developments

Employer support for volunteer firefighters and volunteer municipal emergency medical services persons tax credit

- **New** tax credit for employers that permit employees who are:
  - Volunteer firefighters, or
  - Volunteer emergency medical services personsto be absent from work for firefighting or emergency response activities without a reduction in pay.



# 2022 Maine Income/Estate Tax Developments

Employer support for volunteer firefighters and volunteer municipal emergency medical services persons tax credit, (cont.)

- The credit is equal to the compensation that is paid to the employee at the employee's regular rate of pay while the employee is away from work due to firefighting or an emergency response during the tax year.



# 2022 Maine Income/Estate Tax Developments

Employer support for volunteer firefighters and volunteer municipal emergency medical services persons tax credit, (cont.)

- Credit is limited to the tax liability of the taxpayer.
- Applies to tax years beginning on or after January 1, 2022.



# 2022 Maine Income/Estate Tax Developments

## Maine earned income tax credit

- The Maine earned income tax credit is increased from 20% to 25% of the federal earned income tax credit.
  - 50% for eligible individuals who do not have a qualifying child
- Applies to tax years beginning on or after January 1, 2022.

36 M.R.S. § 5219-S; L.D. 1995; P.L. 2021, c. 635, Pt. E; L.D. 2041; P.L. 2021, c. 759, Pt. A, § 1



# 2022 Maine Income/Estate Tax Developments

## Property tax fairness credit ("PTFC")

- The PTFC is increased to 100% of the benefit base that is greater than 4% (previously 5%) of the individual's income, up to \$1,000.
  - \$1,500 for individuals 65 years of age or older.





# 2022 Maine Income/Estate Tax Developments

## Property tax fairness credit, (cont.)

- Property tax amounts paid on the taxpayer's behalf during the tax year by the State to a municipality under the Property Tax Deferral Program may be included in the benefit base for purposes of calculating the PTFC.
- Applies to tax years beginning on or after January 1, 2022.

36 M.R.S. §§ 5219-KK(1)(A-1) and 5219-KK(2-D); L.D. 221; P.L. 2021, c. 398, Pt. H, § 8; L.D. 1733; P.L. 2021, c. 483, Pt. AA, § 1; L.D. 1995; P.L. 2021, c. 635, Pt. F



# 2022 Maine Income/Estate Tax Developments

## Access to justice income tax credit

- **New** income tax credit, up to \$6,000, may be claimed in the first year that an eligible attorney meets the conditions of eligibility for at least six months and in each of the four subsequent years.
- Supreme Judicial Court may certify up to five eligible attorneys each year from 2022 through 2027.



# 2022 Maine Income/Estate Tax Developments

Access to justice income tax credit, (cont.)

- An eligible attorney must:
  - Agree to practice law in an underserved area for at least five years.
  - Be rostered by the Maine Commission on Indigent Legal Services to accept court appointments to represent clients in an underserved area; and
  - Agree to perform pro bono legal services in an underserved area.



# 2022 Maine Income/Estate Tax Developments

Access to justice income tax credit, (cont.)

- Credit may not reduce the tax otherwise due to less than zero.
- Court must decertify individuals who cease to meet the conditions of eligibility.
- Legislative reporting requirements apply.

36 M.R.S. § 5219-ZZ; L.D. 978, P.L. 2021, c. 473



# 2022 Maine Income/Estate Tax Developments

## Voluntary contribution check-off for the Emergency Food Assistance Program Fund

- **NEW** voluntary contribution check-off for the Emergency Food Assistance Program Fund.
  - Fund is created to support the emergency food assistance program administered by the Department of Agriculture, Conservation and Forestry.
  - Form 1040ME, Schedule CP.
- Applies to tax years beginning on or after January 1, 2022.
- 36 M.R.S. §§ 5283-A and 5293; L.D. 1046; P.L. 2021, c. 437



# 2022 Maine Income/Estate Tax Developments

Credit for rehabilitation of historic properties after 2007 –  
certified qualified rehabilitation expenditures

- The sunset date for making determinations on the eligibility of structures is extended by five years.



# 2022 Maine Income/Estate Tax Developments

Credit for rehabilitation of historic properties after 2007 –  
certified qualified rehabilitation expenditures, (cont.)

- The date by which the United States Department of the Interior, National Park Service or the Maine Historic Preservation Commission must determine that a proposed rehabilitation of a structure meets its standards for rehabilitation is extended from December 31, 2025 to December 31, 2030.

36 M.R.S. § 5219-BB(1)(C); L.D. 201; P.L. 2021, c. 671



# 2022 Maine Income/Estate Tax Developments

Exemption for certain out-of-state suppliers of spirits sold to the Bureau of Alcoholic Beverages and Lottery Operations (BABLO)

- A person (corporation, pass-through entity, individual, etc.) domiciled in a state other than Maine that approves, from a location outside of Maine, orders of spirits placed by BABLO or an agent or contractor of BABLO, may not be considered to have sufficient nexus to subject the person to Maine income tax, including pass-through entity withholding, based solely on the following in-state activities:





# 2022 Maine Income/Estate Tax Developments

Exemption for certain out-of-state suppliers of spirits sold to BABLO, (cont.)

- The sale of spirits to BABLO, even if the amount of the sales exceeds the nexus thresholds in Title 36, section 5200-B, subsection 1;
- The shipment of spirits from outside Maine to any warehouse operated or used by BABLO or to another facility as directed by BABLO;
- Any other activity required by BABLO to facilitate fulfillment of its orders of spirits.



# 2022 Maine Income/Estate Tax Developments

Exemption for certain out-of-state suppliers of spirits sold to BABLO, (cont.)

- Spirits manufactured or produced outside the State and shipped into the State pursuant to an order for spirits from BABLO do not, when the order is approved outside the State, become subject to Maine income tax solely as a result of delay in transfer of title of those spirits to BABLO.
- Applies to tax years beginning on or after January 1, 2022.

36 M.R.S. § 5202-D; L.D. 1937; P.L. 2021, c. 756

# Poll Question #2



# 2022 Maine Income/Estate Tax Developments

**Changes applicable to tax years beginning in 2023**



# 2022 Maine Income/Estate Tax Developments

Contributions to education savings plans income subtraction modification

- The income subtraction modification for contributions to a qualified tuition program established under Section 529 of the Internal Revenue Code is reinstated.
- Applies to tax years beginning on or after January 1, 2023.



# 2022 Maine Income/Estate Tax Developments

Contributions to education savings plans income subtraction modification, (cont.)

- Contributions made to a qualified tuition plan up to \$1,000 for each designated beneficiary.
- May not be claimed by taxpayers whose federal adjusted gross income exceeds:
  - \$100,000 if filing single or married filing separately or;
  - \$200,000 if married filing jointly or head of household.

36 M.R.S. § 5122(2)(YY); L.D. 23; P.L. 2021, c. 707



# 2022 Maine Income/Estate Tax Developments

## Property tax fairness credit ("PTFC")

- Applies to tax years beginning on or after January 1, 2023.
- Resident individuals who are veterans and 100% permanently and totally disabled are allowed an additional PTFC equal to the amount of the PTFC calculation the individual otherwise qualifies for, effectively doubling the credit.



# 2022 Maine Income/Estate Tax Developments

## Property tax fairness credit ("PTFC"), (cont.)

- The total combined PTFC may not exceed the property taxes paid and rent constituting property taxes paid by the individual during the tax year.

36 M.R.S. § 5219-KK(2-E); L.D. 1986; P.L. 2021, c. 703





# 2022 Maine Income/Estate Tax Developments

Maine income tax changes for certain Indian Tribes and tribal members

For tax years beginning on or after January 1, 2023, the law is amended to:

- Clarify that the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, and a tribal corporation organized by those tribes under Section 17 of the federal Indian Reorganization Act are not subject to Maine corporate income tax.

36 M.R.S. § 5102(6); L.D. 585; P.L. 2021, c. 681



# 2022 Maine Income/Estate Tax Developments

Maine income tax changes for certain Indian Tribes and tribal members, (cont.)

- Add a new income subtraction modification to exclude from Maine income tax the income of tribal members and estates of tribal members residing on tribal land when the income is derived from or connected with sources on tribal land.

36 M.R.S. § 5122(2)(XX); L.D. 585; P.L. 2021, c. 681



# 2022 Maine Income/Estate Tax Developments

Maine income tax changes for certain Indian Tribes and tribal members, (cont.)

- Add a new income addition modification to exclude from Maine income tax the losses of tribal members and estates of tribal members residing on tribal land when the losses are derived from or connected with sources on tribal land.

36 M.R.S. § 5122(1)(PP); L.D. 585; P.L. 2021, c. 681



# 2022 Maine Income/Estate Tax Developments

Voluntary check-offs for the easy enrollment health insurance program

- Applies to tax years beginning on or after January 1, 2023.
- The Maine individual income tax return must include the following check boxes to allow taxpayers to indicate family members that do not have health insurance coverage, including:
  - The taxpayer;
  - The taxpayer's spouse; and/or
  - Dependents of the taxpayer.



# 2022 Maine Income/Estate Tax Developments

Voluntary check-off for the easy enrollment health insurance program, (cont.)

- Upon authorization of the taxpayer, MRS must share certain tax information with the Maine Health Insurance Marketplace (“Marketplace”) to facilitate administration of the easy enrollment health insurance program.

36 M.R.S. § 5294; L.D. 1390; P.L. 2021, c. 715, § 4



# 2022 Maine Income/Estate Tax Developments

## Employment tax increment financing benefits (“ETIF”)

- Benefits based on calendar years beginning after 2021.
- Income tax withholding base replaced with a new benefit base:
  - Gross wages paid to qualified employees during the calendar year multiplied by 4.5%.

36 M.R.S. §§ 6753(5-B), 6753(7), 6753(9), 6753(9-A), 6754(1), and 6762; L.D. 1156;  
P.L. 2021, c. 602



# 2022 Maine Income/Estate Tax Developments

## Pine Tree Development Zones

- Certification and benefits are extended by two years.
  - Certification ends December 31, 2023.
  - Benefits cease December 31, 2033.
    - Includes income tax, franchise tax, and insurance premiums tax credits; sales and use tax exemptions for tangible personal property and transmission/distribution of electricity; and reimbursement under the ETIF program.



# 2022 Maine Income/Estate Tax Developments

## Corporate Income Tax





# 2022 Maine Income/Estate Tax Developments

Factor presence / economic / corporate income tax nexus

- Applies to tax years beginning on or after January 1, 2022.
- General nexus standard
  - Corporation is organized or commercially domiciled in Maine;  
or
  - Maine's safe harbor nexus thresholds are exceeded.



# 2022 Maine Income/Estate Tax Developments

Factor presence / economic / corporate income tax nexus,  
(cont.)

- Safe harbor nexus thresholds:
  - \$250,000 of property in Maine;
  - \$250,000 in payroll in Maine;
  - \$500,000 in sales in Maine; or
  - 25% of the corporation's total property, payroll, or sales is in Maine.

36 M.R.S. §§ 5102(10), 5200-B, and 5211(14); L.D. 1216; P.L. 2021, c. 181, Pt. E



# 2022 Maine Income/Estate Tax Developments

## Income Tax Withholding



# 2022 Maine Income/Estate Tax Developments

## Income Tax Withholding

- Gambling winnings.
  - The Maine income tax withholding rate applicable to certain gambling winnings is increased from 5% of the winnings to the highest marginal individual income tax rate applicable to the tax year during which the winnings are paid, plus any other applicable tax under the Maine Revised Statutes, Title 36, Part 8, relating to income taxes.
  - Effective August 8, 2022.



# 2022 Maine Income/Estate Tax Developments

## Insurance Premiums Tax



# 2022 Maine Income/Estate Tax Developments

Nonadmitted insurance premiums tax, retaliatory tax

- The Maine retaliatory tax is imposed on foreign insurers licensed and doing business in Maine.
  - Applies when the insurer's home state or province would assess, in aggregate, a higher tax on a Maine insurer than Maine would assess on a foreign insurer.



# 2022 Maine Income/Estate Tax Developments

Nonadmitted insurance premiums tax, retaliatory tax, (cont.)

- Foreign insurers incorporated in:
  - A State or a possession of the United States;
  - The District of Columbia; and
  - A Canadian province
- Applies to tax years beginning on or after January 1, 2023.

36 M.R.S. §§ 2519 & 2531(2); LD 1917; P.L. 2021, c. 630, Pt. A, §§ 1, 2, and 5

# Poll Question #3





# 2022 Maine Income/Estate Tax Developments

See the full Summary of Tax Law Changes enacted by the Second Regular Session of the 130<sup>th</sup> Legislature available on the MRS website at:

[www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules)

(click on "2022 Tax Law Changes" at top)



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information – NOTES

Public access to MRS facilities is limited to only accepting tax payments by deposit box at 51 Commerce Drive in Augusta.



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information – NOTES

Except for the Compliance Tax Division and the Taxpayer Contact Center, MRS telephone assistance hours are

9:00 am to 12:00 noon

Monday through Friday, except holidays.



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information

### E-File Help Desk (1040 only)

☐ [efile.helpdesk@maine.gov](mailto:efile.helpdesk@maine.gov) (207) 624-9730

### Tax Practitioner's Hotline

☐ (207) 626-8458

### To order Forms

☐ [www.maine.gov/revenue](http://www.maine.gov/revenue) (207) 624-7894



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information

### Income Tax Division

- ❑ [income.tax@maine.gov](mailto:income.tax@maine.gov) (207) 626-8475

### Withholding Tax Section

- ❑ [withholding.tax@maine.gov](mailto:withholding.tax@maine.gov) (207) 626-8475 (touch-tone callers, press 1, then option 4)



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information

### Tax Violations Hot Line

- ❑ [MRS.TAXTIP@maine.gov](mailto:MRS.TAXTIP@maine.gov) (207) 624-9600

### Refund Information

- ❑ [www.maine.gov/revenue](http://www.maine.gov/revenue)

### Frequently Asked Questions

- ❑ [www.maine.gov/revenue](http://www.maine.gov/revenue)



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information

### MRS Taxpayer Contact Center

- ☐ (207) 624 – 9784 (9:00am to 12:00pm noon)
  - Where's My Refund?
  - Schedule PTFC/STFC questions
  - Why did I receive a Form 1099-G from Maine Revenue Services?



# 2022 Maine Income/Estate Tax Developments

## MRS Contact Information

All MRS telephone and email contact information is available at:

[www.maine.gov/revenue/contact](http://www.maine.gov/revenue/contact).





# 2022 Maine Income/Estate Tax Developments

## QUESTIONS?



# Thank you.

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