



JANET T. MILLS  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
P. O. BOX 1060  
AUGUSTA, MAINE  
04332-1060

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

February 2019

## **IMPORTANT NOTICE REGARDING SALES OF MARIJUANA**

Maine Revenue Services Sales/Use and Service Provider Tax electronic filing system and Sales/Use Tax paper form have been updated. The changes are effective for returns filed beginning with the February 2019 period.

A new reporting section entitled Marijuana has been added for use by retailers of medical marijuana, food products containing medical marijuana, adult use marijuana and adult use marijuana products. Medical Marijuana Caregivers and dispensaries that sell medical marijuana and food products that contain medical marijuana should report those sales on lines 7 and 8 respectively. Sales of all other taxable products sold by these entities would continue to be reported on lines 5 and 6.

Lines 9 and 10 will be used by retailers of adult use marijuana and marijuana products once licenses are issued allowing for retail sales.

For accounts filing online, please use the online help available within the I-File application.

Our office hours are 8:00 a.m. to 5:00 p.m. Monday through Friday, excluding holidays. Please contact our office at (207) 624-9693 if you need assistance.