



# Petition for Reconsideration

Mail To: Division Reconsideration  
Maine Revenue Services  
P.O. Box 1060  
Augusta, ME 04332-1060

**READ INSTRUCTIONS (below).** Petition must be postmarked (if mailed) or delivered to Maine Revenue Services **within 60 days** from your receipt of the Notice of Assessment, Denial of Refund, or other notice of determination.

## 1. Petitioner Information *(petitioner(s) must sign and date this form in Section 5 below)*

Petitioner name		Social security number
Additional petitioner name <i>(if applicable)</i>		Social security number
Business name <i>(if petitioner is a business)</i>		Federal identification number
Mailing address		City, state, zip
Country <i>(if not United States)</i>	Email address <i>(optional)</i>	Telephone number

## 2. Disputed Period and Tax Type

PERIOD: Tax Year(s) \_\_\_\_\_ OR Period Beginning \_\_\_\_/\_\_\_\_/\_\_\_\_ and Ending \_\_\_\_/\_\_\_\_/\_\_\_\_

- TAX TYPE:  Corporate Income  Sales/Use/Service Provider  
 Individual Income  Business Equipment Tax Reimbursement or Exemption  
 Withholding  Other *(describe)* \_\_\_\_\_

## 3. Disputed Items and Amounts

Disputed Item	Disputed Amount	Disputed Item	Disputed Amount
<input type="checkbox"/> Disputed Tax	\$	<input type="checkbox"/> Disputed Denial of Refund or Reimbursement	\$
<input type="checkbox"/> Disputed Interest	\$	<input type="checkbox"/> Disputed Denial of Exemption <i>(describe)</i>	
<input type="checkbox"/> Disputed Penalties	\$	<input type="checkbox"/> Disputed other Determination <i>(describe)</i>	

## 4. Reason for Petition

Provide relevant facts and describe specifically why you disagree with the assessment, denial, or other determination. If needed, attach additional sheets and any relevant supporting documentation. **A copy of the assessment, denial, or other determination you are disputing must be attached.**

## 5. Signatures, Printed Names, and Titles

Petitioner signature	Print name <i>(and title, if applicable)</i>	Date
Additional petitioner signature <i>(if applicable)</i>	Print name <i>(and title, if applicable)</i>	Date

**6. Representative Information** (complete only if you want someone to represent you during the reconsideration process)

Representative name		Firm or company name
Mailing address		City, state, zip
Country (if not United States)	Email address (optional)	Telephone number

**7. Power of Attorney** (complete only if you want someone to represent you during the reconsideration process)

By signing below, the petitioner(s) named in Section 1 appoints the individual named in Section 6 to act as their representative with **full authority** to receive confidential information and to perform **any and all acts** the petitioner can perform in connection with matters associated with this petition, **except**, the representative may not delegate their authority to another individual. If you wish to limit the authority granted by this Power of Attorney, please describe the limitation: \_\_\_\_\_

Petitioner signature	Print name (and title, if applicable)	Date
Additional petitioner signature (if applicable)	Print name (and title, if applicable)	Date

## Instructions

### General Information

**A copy of the assessment, denial, or other determination (collectively referred to throughout these instructions as a "Determination") you are disputing must be attached.**

Use this form only if you disagree with a Determination made by Maine Revenue Services ("MRS") and would like MRS to reconsider the Determination.

Completed forms must be postmarked (if mailed) or delivered to MRS within 60 days from your receipt of the Determination. Failure to file your request within the 60-day period will result in forfeiture of your reconsideration rights.

Do not use this form if you agree with Determination. If you are unable to pay or you want to set up a payment plan, contact MRS's Compliance Division at (207) 624-9595.

By providing an email address, you authorize MRS to communicate your confidential information to the email address(es) provided. However, MRS will not email the final decision on your request for reconsideration.

### Specific Instructions

#### *Section 1 – Petitioner Information*

Complete this section accurately and completely. Include the full mailing address where you would like the decision to be sent.

#### *Section 2 – Disputed Period and Tax Type*

Enter the tax year(s) or period(s) that you are disputing and check the appropriate boxes to indicate the tax type at issue.

#### *Section 3 – Disputed Items and Amounts*

Check the appropriate boxes and enter the specific amounts of the items you are disputing.

#### *Section 4 – Reason for Petition*

The taxpayer has the burden to prove that the Determination is incorrect. Provide relevant facts and describe specifically why you disagree with the Determination. If needed, attach additional sheets, along with relevant supporting documentation.

#### *Section 5 – Signatures, Printed Names, and Titles*

Sign, print your name, and date the form before submitting it to MRS. If you are signing on behalf of the petitioner—e.g., an officer of a corporate taxpayer or a personal representative of a deceased taxpayer—you must also include your title. MRS may ask you to verify your identity and/or provide evidence of authority to sign on behalf of the petitioner.

#### *Section 6 – Representative Information*

A representative is not required, but you may appoint a representative to act on your behalf during the reconsideration process. The representative must be an *individual*—i.e., a firm cannot be your representative, but rather a person at the firm must be named.

#### *Section 7 – Power of Attorney*

Unless you limit the authority, your representative is authorized to perform any and all acts you can perform, including, but not limited to: discussing and receiving your confidential information, (e.g., receiving a copy of the final decision on your request for reconsideration); agreeing to tax adjustments; signing settlement agreements; and making otherwise binding decisions on your behalf regarding matters associated with your reconsideration.

To limit your representative's authority, specifically describe the limitation in the space provided. If you want a representative, but do not want your representative to act on your behalf, leave Sections 6 and 7 blank and attach a completed Maine Form 2848-ME-L ("Limited Power of Attorney") to your petition available at: [www.maine.gov/revenue/forms/general/generalforms.htm](http://www.maine.gov/revenue/forms/general/generalforms.htm).

### Submitting Completed Petition to MRS

The completed petition form should be mailed to Division Reconsideration, Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060. Completed forms must be postmarked (if mailed) or delivered to MRS within 60 days from your receipt of the Determination to preserve your right to reconsideration.

### Questions

For questions on completing this form, please contact the MRS contact on the Determination or call MRS at (207) 624-9620.