

**Chapter 101: GENERAL ADMINISTRATIVE PROVISIONS**

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**SUMMARY:** This rule describes certain general administrative provisions of Maine Revenue Services.

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**OUTLINE OF CONTENTS:**

**.01 Reconsideration Process**

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- A. Interest, as calculated under 36 M.R.S. § 186, continues to accrue throughout the entire reconsideration process under 36 M.R.S. § 151 until the underlying tax liability is abated or waived by the State Tax Assessor (“Assessor”) or paid by the taxpayer.
  - B. Penalties, including penalties calculated under 36 M.R.S. §§ 187-B or 5228(5), that would otherwise accrue during the reconsideration process under 36 M.R.S. § 151 shall be waived or abated by the Assessor when the taxpayer timely files a petition for reconsideration with Maine Revenue Services of the assessment or other determination resulting in the penalties. This penalty waiver or abatement is a permanent waiver or abatement. If the underlying tax liability is upheld by the Assessor during the reconsideration process and that liability is considered final, the penalty accrual shall resume.
  - C. For purposes of this rule, a taxpayer’s liability that is subject to reconsideration is considered “final” when the taxpayer, with respect to such liability, has no further right of administrative or judicial review.
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**STATUTORY AUTHORITY:** 36 M.R.S. §§ 112, 186, 187-B, and 5228(5)

**EFFECTIVE DATE:**

**AMENDED:**