



# MAINE TAX ALERT

**A Publication of Maine Revenue Services for Tax Professionals**

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**Public Communications Tel: (207) 626-8478**

## Discharge of Estate Tax Lien on Tangible Personal Property

Maine Revenue Services now offers a new form. The bureau has designed an estate tax lien release form for tangible personal property located in Maine. This new form is designed to be an official notification that the state no longer imposes a lien for estate tax on an item of tangible personal property. The form is being provided to the public because the automatic Maine estate tax lien extends to all property taxable by Maine. Purchasers of tangible personal property from beneficiaries may require the seller to prove the property has no liens against it. The form is available online at: [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). A completed personal property lien release is optional and will not be required to be filed with an estate tax return.

## Maine Use Tax Compliance Program

The Maine Use Tax Compliance Program ended December 31, 2006. The program was estimated to generate approximately \$1,500,000 in revenue. 5,192 taxpayers participated in the program. Tax reported was \$5,143,784 and tax actually paid was \$4,874,094. The remaining balance will be paid in the next 12 months through payment plans. Four applications received in January and February will be rejected under the program. MRS views the true value of the program as raising awareness and understanding of Maine's use tax law.

## 2007 Maine Tax Forum Topic Requests

Planning for the 11<sup>th</sup> Annual Maine Tax Forum has begun. The Forum, hosted by Maine Revenue Services, the Internal Revenue Service and Thomas College is scheduled to be held on Wednesday, November 7<sup>th</sup> and Thursday, November 8<sup>th</sup>, 2007 at the Augusta Civic Center. In order to provide Maine's Tax Practitioner community a valuable experience at this year's Forum, we would like to hear from you. If you have a particular topic or subject area that you would like discussed at the Forum, email your request to Heather Colfer at [Heather.Colfer@maine.gov](mailto:Heather.Colfer@maine.gov) by March 28, 2007.

## Maine Residents Property Tax and Rent Refund "Circuit Breaker" Program

Maine residents may apply for refunds of property tax assessed or rent paid during 2005 through May 31, 2007. Applications may be filed by computer using I-file at [www.maine.gov/revenue/](http://www.maine.gov/revenue/) (see page 10 of the booklet). Applications may also be filed by mail.

Program information and applications can be downloaded from the MRS web site at [www.maine.gov/revenue/taxrelief/](http://www.maine.gov/revenue/taxrelief/). Tax preparers can also order printed forms free of charge by calling the MRS automated forms line at (207) 626-7894 (leave your name and complete mailing address).

*Note that the program to apply for refunds of property tax assessed and rent paid during 2006 begins on August 1, 2007 and runs through May 31, 2008.*

| <u>Department</u>            | <u>Telephone Numbers</u> | <u>FAX Numbers</u> | <u>E-mail Addresses</u>  |
|------------------------------|--------------------------|--------------------|--|
| Taxpayer Service Center      | (207) 287-2076           | (207) 287-5855     |  |
| Appellate                    | (207) 624-9854           | (207) 287-3294     |  |
| Central Registration         | (207) 287-2338           | (207) 287-3733     | <a href="mailto:division.uctax@maine.gov">division.uctax@maine.gov</a>       |
| Collections & Compliance     | (207) 624-9595           | (207) 287-6627     | <a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>       |
| Corporate Tax                | (207) 624-9670           | (207) 624-9694     | <a href="mailto:corporate.tax@maine.gov">corporate.tax@maine.gov</a>         |
| Economic Research            | (207) 624-9789           | (207) 287-3618     |  |
| E-file Help Desk (1040 ONLY) | (207) 624-9730           | (207) 624-9740     | <a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>       |
| Electronic Funds Transfer    | (207) 287-8276           | (207) 287-6627     | <a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>     |
| Estate Tax                   | (207) 626-8480           | (207) 624-9694     | <a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>                 |
| Fuel Tax                     | (207) 624-9609           | (207) 287-6628     | <a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>                   |
| Forms Request Line           | (207) 624-7894           | (207) 622-3517     |  |
| Income Tax Assistance        | (207) 626-8475           | (207) 624-9694     | <a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>               |
| Insurance Premium Tax        | (207) 624-9753           | (207) 624-7729     |  |
| NexTalk (TTY Service)        | (888) 577-6690           |                    |  |
| Payment Plan/Income Tax      | (207) 621-4300           | (207) 621-4328     | <a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>       |
| Payment Plan/Other           | (207) 624-9595           | (207) 287-6627     | <a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>       |
| Practitioners' Hotline       | (207) 626-8458           | (207) 624-9694     |  |
| Property Tax                 | (207) 287-2013           | (207) 287-6396     | <a href="mailto:prop.tax@maine.gov">prop.tax@maine.gov</a>                   |
| Public Communications        | (207) 626-8478           | (207) 624-9694     |  |
| Sales Tax                    | (207) 624-9693           | (207) 287-6628     | <a href="mailto:sales.tax@maine.gov">sales.tax@maine.gov</a>                 |
| Tax Clearance Letters        | (207) 624-9628           | (207) 287-6627     |  |
| Taxpayer Advocate            | (207) 624-9649           | (207) 287-3618     | <a href="mailto:taxpayer.advocate@maine.gov">taxpayer.advocate@maine.gov</a> |
| Withholding Tax              | (207) 626-8475           | (207) 624-9694     | <a href="mailto:withholding.tax@maine.gov">withholding.tax@maine.gov</a>     |
| Tax Violations Hot Line      | (207) 624-9600           |                    |  |

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

## STATE OF MAINE

John Elias Baldacci, Governor

Rebecca M. Wyke, Commissioner  
Administrative and Financial Services

Jerome D. Gerard, Acting Executive  
Director, Maine Revenue Services

Suggestions for the Tax Alert?

**Please contact: Public Communications (207) 626-8478**  
Maine Revenue Services  
24 State House Station  
Augusta, Maine 04333-0024