



MAINE TAX ALERT

A Publication of Maine Revenue Services (“MRS”) for Tax Professionals

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Forms W-2 and Forms 1099 Information Statements Electronic Filing Requirements Beginning 2024

MRS Rule 803, “Income Tax Withholding Reports and Payments,” Section E, requires employers and payers that are required to electronically file (e-file) federal Forms W-2 with the Social Security Administration or federal Forms 1099 with the Internal Revenue Service (“IRS”) to also file these forms electronically with MRS.

On February 23, 2023, the U.S. Department of the Treasury issued final regulations (T.D. 9972) that reduced the thresholds for filing certain information returns and other documents that are required to be filed electronically from 250 forms to 10. The new federal (10-return) threshold applies, in aggregate, for almost all federal information return types, including federal Forms W-2 and Forms 1099, beginning in 2024. A summary and link to the final regulations are available here: www.irs.gov/newsroom/irs-and-treasury-issue-final-regulations-on-e-file-for-businesses.

Beginning with tax forms required to be filed with MRS in 2024, employers and payers that are required to file at least 10 federal Forms W-2 and Forms 1099, in aggregate, must file the forms electronically with MRS using the Maine Tax Portal at revenue.maine.gov or, if applicable, via the Combined Federal/State Filing Program.

MRS Rule 803 is available at www.maine.gov/revenue/publications/rules.

Maine Tax Portal, Free Training Available

Register now for a free tax portal training session from Maine Revenue Services, where you’ll learn:

- When you can begin using the Maine Tax Portal
- Exciting new features to make filing, paying, and managing state taxes faster and more convenient than ever
- How to create a login
- How to register if you’re paying taxes in Maine for the first time
- How to set up account access between you and your business tax professional

Sign up for the webinar at www.maine.gov/revenue/Fall2023WebinarSchedule.

Free Training Webinars

You only need to attend one seminar for the topic that's relevant to the taxes you pay. Each session is approximately 90 minutes in duration.

Individual Income Tax

Thursday, September 21, 2023	2pm
Thursday, September 28, 2023	10am
Thursday, October 5, 2023	2pm
Thursday, October 12, 2023	10am
Thursday, January 18, 2024	10am
Thursday, February 1, 2024	2pm
Thursday, February 15, 2024	10am
Thursday, February 29, 2024	2pm
Thursday, March 14, 2024	10am
Thursday, March 28, 2024	2pm
Thursday, April 11, 2024	10am

Fiduciary Income Tax

Thursday, September 21, 2023	10am
Thursday, September 28, 2023	2pm
Thursday, October 5, 2023	10am
Thursday, October 12, 2023	2pm

Hospital Tax

Thursday, November 2, 2023	10am
Thursday, November 9, 2023	2pm

Initiator of Deposit (IOD) and Milk

Wednesday, September 27, 2023	10am
Wednesday, October 4, 2023	2pm
Thursday, November 9, 2023	10am

Cigarette and Tobacco Tax

Thursday, September 7, 2023	10am
Thursday, September 14, 2023	2pm
Thursday, November 2, 2023	2pm

Commercial Forestry Excise Tax (CFET)

Monday, September 25, 2023	10am
Wednesday, September 27, 2023	2pm

Municipal Valuation Return (MVR)

Monday, September 25, 2023	2pm
Monday, October 2, 2023	10am

Telecommunication Excise Tax (TELCOM)

Monday, October 2, 2023	2pm
Wednesday, October 4, 2023	10am

2023 State Tax Symposium

How will the latest State tax changes impact you?

Taxpayers, Tax Professionals, Accountants, and Attorneys

Registration is now open for the
2023 State Tax Symposium
Presented by Maine Revenue Services

[Click Here to Register Now!](#)

Event Details

- **Webinar for State of Maine tax updates and agency highlights**
 - **Wednesday, September 20, 2023 (8:00am – 5:00pm)**
 - **Conducted through the Zoom virtual platform**
 - **9.5 hours of CPEs and 8.0 hours CLEs will be available***
- **Attendees will earn CPE/CLE credits for each completed session**
 - **Attendance fee only \$10 (non-refundable)**

[Click here to view the brochure and find out more
Maine.gov/revenue/symposium](https://www.maine.gov/revenue/symposium)

Please forward questions to Michael Fortin at compliance.tax@maine.gov.

*The Symposium does not qualify for IRS CE Credits for Enrolled Agents.

2023 Maine Tax Practitioner Institute and 2023 Maine Tax Forum (presented by SCORE Maine)

SCORE Maine presents two annual educational programs that provide tax preparers, enrolled agents, CPAs, and legal professionals with updated information about annual changes in Maine and Federal tax laws. The Tax Practitioner Institute (TPI) and the Maine Tax Forum (MTF) both provide continuing education credits.

The Tax Practitioner Institute will be held on Wednesday, October 25th, 2023. Register today at <https://tinyurl.com/2hz96793>.

The **2023 Maine Tax Forum** will be held on Wednesday and Thursday, November 8th and 9th, 2023. Register today at <https://tinyurl.com/mry32nar>.

Due to overwhelming feedback from last years' events, SCORE Maine has decided to again offer these programs as live virtual events in 2023. SCORE Maine is also pleased to offer a new and more user-friendly registration and learning interface that attendees will find enhances the overall experience.

Careers and Internships at MRS

MRS's mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Qualifying employer for federal student loan forgiveness
- Tuition reimbursement for continuing education (including CPA exam)
- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions. Click the following link for more information about these positions:
<https://apps.web.maine.gov/cgi-bin/bhrsalary/jobs.pl>.

Click the following link for more information about careers and paid internships and to sign up to receive notifications of new MRS job openings: www.maine.gov/revenue/careers.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Contact Center	(207) 624-9784	(207) 287-6975	taxpayerassist@maine.gov
Central Registration	(207) 624-9784	(207) 287-6975	taxpayerassist@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-9784	(207) 287-6975	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
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.

Suggestions for the Tax Alert?

Please contact:

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