MAINE TAX ALERT

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2015 Tax Law Changes

A summary of the 2015 Maine tax law changes is now available on the Maine Revenue Services website at www.maine.gov/revenue (click on "2015 Legislative Changes"). View this link to see the latest changes, including Income Tax, Estate Tax, Sales Tax and Property Tax legislation.

2015 Maine Sales & Use Tax Symposiums

The Sales, Fuel and Special Tax Division at Maine Revenue Services is pleased to announce the dates for this fall's Sales & Use Tax Symposiums:

October 13 – Augusta Elks Lodge, ***Augusta, Maine***
October 21 – Italian Heritage Center, ***Portland, Maine***
October 28 – Caribou Inn and Convention Center, ***Caribou, Maine***
October 29 – Spectacular Event Center, ***Bangor, Maine***

Additional information and the registration form can be found at www.maine.gov/revenue under "Featured Links" (click on Sales Tax Symposium Fall 2015).

19th Annual Maine Tax Forum

SCORE Maine, a district of the national organization of volunteers helping small businesses, is pleased to announce that the 19th annual MTF is scheduled for Wednesday, November 4th and Thursday, November 5th 2015 at the Augusta Civic Center.

The Forum will cover Maine and Federal tax developments, initiatives and case law developments, ethics, new IRS initiatives and other topics of current interest.

Attendance at the Maine Tax Forum will provide CPE and CLE credits. The number of approved credits for accountants is expected to be 16 hours of CPE, including 2 hours of ethics.

The preliminary agenda is available on the SCORE website at www.scoremaine.org (select the "Maine Tax Forum"). Registration is open and is linked from the SCORE website or available at http://conta.cc/1K9qRQu.

Tax Practitioner Institute Workshop

SCORE Maine is also offering the Tax Practitioner Institute ("TPI") in October at three locations in Maine (Portland on the 20th, Bangor on the 22nd and Augusta on the 28th). TPI is targeted more toward practitioners actually completing tax returns for clients. The program utilizes the University of Illinois Tax Workbook as the basis for the presentations. For tax professionals, SCORE Maine anticipates that the IRS will approve 3 CE credits for Tax Updates, 3 CE credits for Tax Law and 2 CE credits for Ethics. For CPAs, the program is designed to provide 8 hours of CPE, including 2 hours of ethics and is complementary to the MTF by providing different perspectives on topics that are similar.

The preliminary TPI program agenda is available on the SCORE website at www.scoremaine.org (select the "Tax Practitioner Institute"). Registration is open and is linked from the SCORE website or available at http://conta.cc/1CApDOI.

In Case You Missed It

The following information was previously announced via a Tax Alert email as indicated.

As previously announced in a July 10, 2015 Tax Alert email, **Amended Rule 102, "Electronic Funds Transfer (EFT)."** Maine Revenue Services has amended Rule 102 ("Electronic Funds Transfer (EFT)"). The rule describes the requirements for tax and other payments by electronic funds transfer. Along with miscellaneous technical changes, MRS amended the rule by adding a definition of "combined tax liability during the lookback period". Obsolete references to mandates effective in previous years and the section relating to voluntary EFT payments were removed as these sections are no longer necessary for the administration of the rule. A copy of the rule, adopted July 11, 2015, can be found on the MRS website at http://www.maine.gov/revenue/rules/homepage.html.

Department	Telephone Numbers	FAX Numbers	E-mail Addresses
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@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) 624-5625	(207) 287-3618	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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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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