



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

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MRS Rulemaking Activity

Adopted Rule

New Rule 816, “Dirigo Business Incentives Tax Credit.” Effective August 2, 2025, MRS has adopted new Rule 816 to implement the Maine income tax credit recently enacted by P.L. 2023, c. 412, Pt. J, § 13. The credit, found in the law at 36 M.R.S. § 5219-AAA, applies to tax years beginning on or after January 1, 2025. The refundable credit (subject to limitations) is based on a combination of expenditures to purchase eligible business property and to train qualified employees for a qualified business activity carried on primarily in an eligible sector. MRS is jointly adopting this rule with the Department of Economic and Community Development (DECD), which has adopted this rule under DECD Chapter 301, effective July 30, 2025.

The adopted rule is available on the MRS website, at maine.gov/revenue/publications/rules.

2025 State Tax Symposium

Registration is open! The annual State Tax Symposium will take place virtually, on Wednesday, September 24, 2025, from 8:00am to 4:00pm. This one-day event will cover recent Maine tax updates and current agency highlights, including the latest information about the Maine Tax Portal (“MTP”).

To register for the symposium visit [State Tax Symposium 2025 Tickets, Wed, Sep 24, 2025 at 8:00 AM | Eventbrite](#). If you'd like to view prior symposium presentations, visit www.maine.gov/revenue/symposium.

The MTP makes paying, filing, and managing your state taxes faster, more efficient, more convenient, and more accessible. Visit maine.gov/revenue/portal to learn more.

**2025 Maine Tax Practitioner Institute and
2025 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 22, 2025. Register today at <https://www.taxpractitionerinstitute.com>

scoremainetaxforum.org/tax-practitioner-institute/.

The 2025 **Maine Tax Forum** will be held on Wednesday and Thursday, November 5 and 6, 2025. Register today at scoremainetaxforum.org/maine-tax-forum/.

Maine Tax Portal (MTP), Free Training Available

To view free pre-recorded MTP instructional videos, visit maine.gov/revenue/webrecordings.

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/bhrssalary/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: maine.gov/revenue/careers.

MRS Contact Information:

A complete list of MRS contact information is available at maine.gov/revenue.

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.

To report issues with the Maine Tax Alert, contact:

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