



MAINE TAX ALERT

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MRS Reminder – Electronic Filing and Payment Requirements

MRS Rule 104 requires tax returns filed by individuals, estates and trusts, and businesses to be filed electronically. This includes any Maine return for which MRS provides a program for electronic filing or electronic data submission. For more information about Maine electronic filing requirements, see MRS Rule 104 at maine.gov/revenue/publications/rules.

MRS Rule 102 requires taxpayers with a combined annual tax liability for all taxes that is \$10,000 or more to pay electronically. For more information about electronic payment requirements, see MRS Rule 102 at maine.gov/revenue/publications/rules.

The Maine Tax Portal (MTP) provides the functionality for all Maine taxes administered by MRS to be filed online and allows Maine taxpayers and tax practitioners to make online payments, view bills and notices, and maintain Maine tax accounts. Taxes and programs supported by the MTP include, but are not limited to:

- Individual income tax, composite income tax, fiduciary income tax, corporate income tax, employment tax increment financing reimbursement program, estate tax, franchise tax, income tax withholding, insurance taxes (premiums, fire, non-admitted), partnership audit, pass-through entity withholding, private venture seed capital credit program, real estate withholding, and visual media production reimbursement program.
- Sales tax, use tax, service provider tax, blueberry tax, cannabis excise tax, cigarette tax, fuel taxes, healthcare provider tax, hospital tax, initiator of deposit tax, mahogany quahog tax, milk handling tax, potato tax, railroad excise tax, and tobacco taxes.
- Business equipment tax reimbursement (BETR) program, commercial forestry excise tax, real estate transfer tax, telecommunications excise tax, and property tax in the unorganized territory.

MRS Sales Tax Bulletin Update

The Sales, Fuel & Special Tax Division has posted the following updated Instructional Bulletins to the MRS Website:

- **Instructional Bulletin No. 4 – Contractors and Subcontractors**
Section 7 of this bulletin, “Fabrication,” was updated to identify that prior to January 1, 2026, fabrication services were subject to service provider tax; on and after January 1, 2026, fabrication services are subject to sales tax.
- **Instructional Bulletin No. 12 – Retailers of Food Products**
A footnote was added to this bulletin under Section 2, “Other Taxable Sales,” to identify that prior to January 1, 2026, rentals of video media were subject to service provider tax.
- **Instructional Bulletin No. 24 – Vehicle Dealers**
This bulletin was updated throughout to incorporate recent legislative changes, including the imposition of sales tax on leases and rentals of tangible personal property beginning January 1, 2025, and the exemptions for sales to tribal members and tribal entities.
- **Instructional Bulletin No. 36 – Exempt Organizations and Government Agencies**
This bulletin was updated to remove references to the service provider tax, as effective January 1, 2026, all exemptions available under service provider tax will be exempt under the sales tax following the repeal of the service provider tax.
- **Instructional Bulletin No. 60 – Sales of Medical Cannabis and Related Products**
This bulletin was updated to incorporate the section on “fabrication services” into the section discussing taxable sales, as on and after January 1, 2026, fabrication services are subject to sales tax.
- **Instructional Bulletin No. 61 – Sales of Adult Use Cannabis and Related Products**
This bulletin was updated to reference the sales tax rate imposed on sales of adult use cannabis and adult use cannabis products, which increases to 14% beginning January 1, 2026.
- **Business Guide to Sales and Use Tax**
The Business Guide was updated to remove references and discussion of the service provider tax, which is repealed beginning January 1, 2026.

Sales, Fuel & Special Tax Instructional Bulletins are available on the MRS website at maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins.

Maine Tax Portal (MTP), Free Training Available

Visit maine.gov/revenue/instructionalguides for free step-by-step MTP instructions and additional guidance.

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: maine.gov/cgi-bin/bhrsalar/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.

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