



# MAINE TAX ALERT

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

Volume 32, Issue 4

February 2022

## **2022 State Income Tax Deadline is April 19, Returns Being Accepted via All Methods**

For calendar-year filers, the deadline for filing the 2021 Maine individual income tax return is Tuesday, April 19, 2022. Maine income tax returns are now being accepted and processed via all methods. For fastest and most accurate processing, taxpayers and tax preparers may file Maine income tax returns electronically using Modernized e-File (“MeF”) and Maine I-File. Returns may also be filed on paper.

### **Availability of Forms**

Most Maine income tax forms for tax year 2021 have been posted to the MRS website at [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms). All downloadable forms posted on the MRS website are suitable for printing and filing with MRS.

### **Guidance Materials**

The Income/Estate Tax Division is updating instructions for taxpayers and tax professionals, including guidance documents and frequently asked questions relative to the various tax types on the MRS website.

For questions about Maine income tax forms, contact MRS at (207) 626-8475 or visit the MRS website at [www.maine.gov/revenue](http://www.maine.gov/revenue).

## **MRS Rulemaking Activity**

### **Proposed Rules**

**Rule 803, “Income Tax Withholding Reports and Payments.”** MRS is proposing to amend this rule to reflect recent legislative changes and to make other technical changes by adding language to address partnership audit requirements related to pass-through entity withholding and to reflect recently enacted penalties for failure to furnish, or for furnishing fraudulent or false, information statements (e.g., Forms W-2, 1099) to MRS.

**Rule 805, “Composite Filing.”** MRS proposes to amend this rule to add language to address partnership audit requirements related to composite filing and to make other technical changes. Affected partnerships must file amended composite returns within 180 days of the final determination date of a partnership-level audit to report additional Maine income tax due.

Proposed rules are available on MRS’s website, at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules), under “Current MRS Rulemaking Activity.” Comments on the proposed changes to both Rules 803 and 805 are due by March 25, 2022, and directed to Alex Weber, General Counsel, either by email at [alexander.j.weber@maine.gov](mailto:alexander.j.weber@maine.gov) or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

### **Adopted Rule**

**Rule 210, “Telecommunications Excise Tax.”** Effective February 13, 2022, (new) Rule 210 is adopted. Rule 210 provides an overview of the excise tax levied by the State on telecommunications businesses pursuant to 36 MR.S. § 457. This new rule also clarifies the law and provides guidance regarding the various requirements of the telecommunications excise tax.

The adopted rule can be found on MRS’s website, at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules), under “Property Tax.”

### **MRS Sales Tax Bulletin Update**

The Sales Tax Division has updated **Bulletin No. 43 – Registration for Out-of-State Sellers**. The Bulletin, including updates effective January 1, 2022, contains important information regarding the registration requirements for sellers in Maine. The Bulletin also provides guidance for remote sellers and marketplace facilitators with regards to the allowable timeframe for registration upon exceeding the economic nexus-establishing threshold. The updated bulletin is available at [www.maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins](http://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins).

### **MRS Reminder – The Maine Tax Portal (“MTP”) Is Here!**

Sign up for one of Maine Revenue Services’ FREE Webinars to learn how to:

- Register and log in to the MTP
- Use the interface features
- Make payments and set up payment plans
- File a tax return electronically

A Q&A period will follow each session

#### Session 1:

- Taxes: Health Care Provider, Potato, Marijuana Excise
- 2022 Dates/Time: Thursdays (9am-10:30am) 3/3, 3/17, 3/31, 4/14, 4/28

#### Session 2:

- Taxes: Corporate Income, Franchise, Insurance Premiums, Fire Investigations, Non-Admitted Premiums, Estate
- 2022 Dates/Time: Thursdays (9am-10:30am) 2/24, 3/10, 3/24, 4/7, 4/21

Register today at: [www.maine.gov/revenue/portal](http://www.maine.gov/revenue/portal).

## Careers at MRS

The mission of MRS is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

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

- Public service
- Competitive salary
- Tuition reimbursement for continuing education (including for CPA exam)
- MainePERS retirement plan and deferred compensation
- Qualifying employer for federal student-loan forgiveness
- 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>.

If you are interested in building your career with MRS, please sign up to receive notifications of new MRS job openings here: <https://portal.maine.gov/taxalert/careers>.

Current job openings at MRS are listed here: [www.maine.gov/revenue/careers](http://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](mailto: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	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@maine.gov</a>
Central Registration	(207) 624-9784	(207) 287-6975	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@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>
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Individual 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) 624-9694	
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) 624-5600	(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) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
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.

Suggestions for the Tax Alert?

**Please contact:**  
**Maine Revenue Services**  
**PO Box 1060**  
**Augusta, Maine 04332-1060**