



MAINE TAX ALERT

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

Volume 32, Issue 6

February 2022 - #3

MRS Rulemaking Activity Proposed Rules

Rule 202, “Tree Growth Tax Law Valuations.” MRS is proposing to repeal and replace this annual rule. The rule is being replaced to provide updated valuation rates for each forest type by region. 36 M.R.S. § 576 requires that the State Tax Assessor annually establish the value per acre for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law.

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, under “Current MRS Rulemaking Activity.” Comments on the proposed changes are due by March 25, 2022, and directed to Alex Weber, General Counsel, either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

MRS Property Tax Bulletin Update

The Property Tax Division has issued a new **Bulletin No. 31 – Real Estate Transfer Tax**. The Bulletin explains Maine law applying the real estate transfer tax to transfers of real property in the State by deed. The Bulletin provides clarification and guidance on relevant terms, definitions, exemptions, and other parts of the transfer tax and how it is administered. The new Bulletin is available at www.maine.gov/revenue/taxes/property-tax/bulletins. The Bulletin is designed to complement the existing rule covering the tax on transfers of controlling interests (Rule 207) available at www.maine.gov/revenue/publications/rules.

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) 3/10, 3/24, 4/7, 4/21

Register today at: 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.

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) 624-5625	(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) 624-9595	(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:
Maine Revenue Services
PO Box 1060
Augusta, Maine 04332-1060