



MAINE TAX ALERT

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MRS Rulemaking Activity Adopted Rules

Rule 104, “Filing of Maine Tax Returns.” Effective February 25, 2025, MRS has adopted amended Rule 104 to impose an electronic filing requirement on certain taxpayers and tax return preparers filing Form REW-5 (Request for Exemption or Reduction in Withholding of Maine Income Tax on the Disposition of Maine Real Property) on or after July 1, 2025, Maine income tax returns for trusts and estates after 2025, and partnership reports of federal adjustments after 2025. A waiver from the electronic filing requirement may be obtained if the requirement causes undue hardship. Formatting and technical changes are also added to enhance clarity.

Rule 301, “Sales for Resale and Sales of Packaging Materials.” Effective February 25, 2025, MRS has adopted amended Rule 301 to conform the Rule with statutory changes in P.L. 2023, c. 643, Pt. H and P.L. 2023, c. 673 (generally imposing sales tax on leases and rentals), and make other minor technical language changes. Rule 301 establishes procedures for making sales for resale, including leases or rentals and certain sales to service providers, and sales of packaging materials without collecting sales tax, and sets forth requirements for certification of such sales.

Rule 318, “Instrumentalities of Interstate or Foreign Commerce.” Effective February 25, 2025, MRS has adopted amended Rule 318 to conform the Rule with statutory changes in P.L. 2023, c. 643, Pt. H and P.L. 2023, c. 673 (generally imposing sales tax on leases and rentals), and make other minor technical language changes. Rule 318 explains the application of the exemption from sales or use tax for a vehicle, railroad rolling stock, aircraft or watercraft used by the purchaser or lessee in interstate or foreign commerce.

All adopted rules are available on the MRS website, at maine.gov/revenue/publications/rules.

Maine Tax Portal (MTP), Free Training Available

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

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.

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