



MAINE TAX ALERT

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

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MRS Rulemaking Activity Proposed Rule

Rule 202, “Tree Growth Tax Law Valuations.” MRS is proposing to repeal and replace Rule 202 to provide updated valuation rates for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law. 36 M.R.S. § 576 requires that the State Tax Assessor annually establish the value per acre for forest type, by economic region, for parcels classified under the Tree Growth Tax Law. Comments on the proposed changes for Rule 202 are due by **March 13, 2026**.

The proposed rule is available on MRS’s website, at maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.” All comments must be directed to Alex Weber, General Counsel, either by email at alexander.j.weber@maine.gov or by mail at Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060.

New U.S. Postal Service (USPS) Postmark Procedures Could Affect Time-Sensitive Filings and Payments

Recently, the USPS announced changes to its postmark procedures that could impact Maine tax filings in 2026. The USPS postmark will still show the date of the first automated processing operation. However, the USPS postmark may no longer reflect the date when the piece of mail was actually dropped off at a local post office or post office box.

What steps can I take to file and pay my Maine taxes timely?

Taxpayers are responsible for ensuring timely filing and payment. In addition to filing returns or making payments early, taxpayers may also take the following steps to avoid untimely filings or payments:

1. **File and pay electronically on the Maine Tax Portal (MTP).** The most reliable method to ensure that MRS receives a Maine tax return or Maine tax payment on a timely basis is to submit them electronically. Visit revenue.maine.gov for free electronic tax filing and payment options on the MTP.
2. **In-person mailing at USPS retail location.** Taxpayers who are not required under Maine law to file or pay electronically may mail a Maine tax return or Maine tax payment

by visiting a USPS retail location and request a USPS official to handstamp a postmark with the actual mailing date. In-person mailing by certified or registered mail are other options at USPS retail locations that also provide proof of mailing dates.

What mailings may be affected?

The USPS postmark procedures affect all time-sensitive mailings made through the USPS, including, but not limited to, the following:

1. Maine tax returns;
2. Maine tax payments;
3. Petitions for reconsideration to MRS; and
4. Petitions to the Maine Board of Tax Appeals or to Maine courts.

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.

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/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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