



# MAINE TAX ALERT

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

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## MRS Rulemaking Activity Proposed Rule Amendments

**Rule 801, “Apportionment.”** MRS is proposing to amend Rule 801 to clarify the sourcing of receipts from the performance of services for corporate income tax purposes, including providing an initial set of examples to illustrate sourcing as applied to certain services. For purposes of applying a variation to apportionment, the rule clarifies the definition of compensation with respect to the use of the payroll factor by specifying that 85% of payments made to an employee leasing company for leased employees and 100% of payments made to a temporary service company for temporary employees are included as compensation. Other formatting and technical changes are made throughout to enhance clarity.

A public hearing has been scheduled for Rule 801. This hearing will allow the public to provide comments in person. The hearing information is here:

**Date:** February 19, 2025  
**Location:** Maine Revenue Services  
51 Commerce Drive  
Augusta, ME 04330  
**Time:** 11:00am – 1:00pm

In case of state office closures due to inclement weather, a make-up date is scheduled for February 20, 2025, at the same location and time.

Members of the public who wish to make comments remotely may register by clicking on the following link:

[https://mainestate.zoom.us/webinar/register/WN\\_aLCMDzQITV-czh1V3xvcTw#/registration](https://mainestate.zoom.us/webinar/register/WN_aLCMDzQITV-czh1V3xvcTw#/registration)

Written comments on Rule 801 must be submitted by **Monday, March 3, 2025**. The proposed Rule 801 is available on MRS’s website, at [maine.gov/revenue/publications/rules](http://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](mailto:alexander.j.weber@maine.gov) or by mail at Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060.

## Maine Tax Portal (MTP), Free Training Available

Sign up today for **free** webinar training offered by MRS. Live training for Retail Dealers Gasoline Shrinkage will be presented on January 30, 2025 at 2:00pm.

To register for live webinar training, or to view other pre-recorded instructional videos, visit [maine.gov/revenue/mtpwebinarschedule](https://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/bhrsalaryst/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](https://maine.gov/revenue/careers).

### MRS Contact Information:

A complete list of MRS contact information is available at [maine.gov/revenue](https://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:  
Maine Revenue Services  
PO Box 1060  
Augusta, Maine 04332-1060