



MAINE TAX ALERT

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MRS Rulemaking Activity Adopted Rules

Rule 102, “Electronic Funds Transfer (EFT).” Effective July 4, 2021, Rule 102 is adopted. The Rule was amended to provide that, effective January 1, 2022, the requirement to remit all Maine tax payments electronically for which an electronic processing method is provided by the State Tax Assessor applies automatically once a person has met the conditions to become subject to the requirement. The Rule was also amended to provide that payment of taxes by electronic funds transfer automatically eliminates the necessity of filing estimate, coupon, voucher, or other similar forms otherwise required by the State Tax Assessor. In addition, the provision of the Rule that provided that a waiver from mandatory EFT participation would generally be allowed if the taxpayer’s bank did not participate in ACH in any form was eliminated. Additional changes were made to formatting and for clarification, including amendments to better reflect how the waiver/abatement provisions in Title 36 apply to payment-related penalties.

Rule 103, “Recordkeeping and Retention.” Effective July 4, 2021, Rule 103 is adopted. The Rule was amended to make various clarification and formatting changes. In addition, the section of the Rule relating to the time period for records retention was updated to include Title 36, Chapter 577 (“Maine Estate Tax After 2012”) which was enacted after the Rule was last updated.

Rule 104, “Filing of Maine Tax Returns.” Effective July 4, 2021, Rule 104 is adopted. The Rule was amended to make various clarification and formatting changes. In addition, updates were made to the sections covering definitions and mandatory participation to reflect changes in MRS and Maine Department of Labor processes that have occurred since the Rule was last updated.

All adopted rules can be found on MRS’s website, at www.maine.gov/revenue/publications/rules, under “General Rules.”

Proposed Rule

Rule 803, “Withholding Tax Reports and Payments.” MRS proposes amending Rule 803 to make various clarification and formatting changes, including: changing the title of the rule to “Income Tax Withholding Reports and Payments”; adding a definition of “foreclosure sale”; adding a new subsection regarding buyers of real property located in Maine; updating the rule to require a payer to electronically file annual Wage and Tax Statements and federal information statements with MRS when that payer is required to electronically file those forms federally; and making updates to certain sections of the rule as a result of changes to the federal Form W-4 and

to MRS and Maine Department of Labor processes that have occurred since Rule 803 was last updated.

The proposed rule can be found on the MRS website at www.maine.gov/revenue/publications/rules, under “Proposed Changes.”

Comments on the proposed rule should be sent to Peter Lacy at: Office of General Counsel, Maine Revenue Services, P.O. Box 9100, Augusta, ME 04332-9100, or by email to peter.w.lacy@maine.gov. Comments must be received by August 13, 2021.

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
- 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
- Tuition reimbursement for continuing education

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/about/career-opportunities.

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) 624-5644	(207) 287-6975	taxregistration@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:
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