



MAINE TAX ALERT

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IMPORTANT NOTICE FOR EMPLOYERS

For Tax Periods Beginning on or after January 1, 2015

Form 941/C1-ME Quarterly Combined Filing for Income Tax Withholding & Unemployment Contributions Will be Divided into Separate Forms

The Maine Department of Labor and Maine Revenue Services recently began working together to implement a separation of the quarterly filing for Maine income tax withholding and unemployment contributions for tax periods beginning on or after January 1, 2015. We believe this will simplify and improve the filing process.

Combined filing for withholding taxes and unemployment contributions was first implemented in 1997. Since then, Maine income tax withholding and unemployment contributions have been filed on, and a single payment remitted with, Form 941/C1-ME. The combined filing process confused many employers and the initial benefits gained from combining these filing processes have largely eroded over time due to significant increases in electronic filing and payment of Maine payroll taxes.

The separation of the tax forms and the resulting changes in the filing and payment procedures will not affect any tax periods beginning in 2014. The new filing and payment procedures **will only apply to tax periods beginning on or after January 1, 2015**. The new filing process means that all withholding tax will be reported on Form 941ME and all unemployment contributions will be reported on new Form ME UC-1.

Although the forms and instructions will be separated beginning in 2015, Maine Revenue Services will continue to process the unemployment contributions forms and payments for the Maine Department of Labor. Therefore, both Form 941ME and Form ME UC-1 will be filed with MRS.

Maine Revenue Services is also communicating directly with employers, payroll processors and developers of tax software packages regarding the changes coming in 2015, including revised electronic filing specifications that will take effect for the first quarter of 2015. The Maine Department of Labor and Maine Revenue Services want to make the transition to the separate forms and new filing/payment procedures as easy and as smooth as possible. Additional information will be provided later this year as it becomes available.

If you have any questions, please contact the Maine Revenue Services Withholding Unit by email at withholding.tax@maine.gov or by phone at (207) 626-8475, press 1, then select option 4.

Maine Revenue Services Announces the 67th Annual Maine Property Tax School

(As previously announced in a June 24, 2014 tax alert email)

The course schedule and registration form for the 2014 Property Tax School are now available on the Maine Revenue Services web site: www.maine.gov/revenue/propertytax/trainingcertification/2014school.htm. This week-long event, scheduled for the week of August 4 through 8, is held annually and this year, as last year, it will be at the Hutchinson Center in Belfast. The school provides an opportunity for Maine assessors to gain required continuing education credits and for anyone interested to learn more about property tax. For those who would like to become a Certified Maine Assessor or Certified Assessment Technician, the school offers preparation courses Monday through Thursday, followed by the certification exams on Friday. Evening activities, including a lobster bake, are also offered for after-hours entertainment. Register today and avoid the rush!

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Audit	(207) 822-0450	(207) 822-0453	
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 Tax	(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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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?

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