



MAINE TAX ALERT

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Maine Department of Labor Announces New Unemployment Insurance Tax System for Maine Employers in 2018

On December 6, 2017, the Maine Department of Labor (MDOL), Bureau of Unemployment Compensation (BUC) implemented the first phase of ReEmployME, a modernized replacement system for Maine's unemployment insurance (UI) program. The first phase focused on the UI benefits claim filing and management.

The second phase of ReEmployME, Employer Services (ES) tax functionality, will begin implementation in August with Registration for **new** Maine employers. The main implementation of the new system is expected in early November, 2018. Since the late '90s, Maine Revenue Services (MRS) has performed some of the UI Tax business functions for MDOL BUC. The new UI Tax system will allow MDOL BUC to resume most of those business functions and provide an improved and modernized employer online experience.

One of our primary goals for ReEmployME Phase 2 is to provide Maine businesses with relevant information that may impact their business with MDOL BUC. In the weeks to come, both MRS and MDOL will be providing links to FAQs and an online repository of communication statements.

Please visit the MDOL BUC Employer Services homepage for updates about the new ReEmployME tax system and how it will affect your business or call an Employer Services customer representative at (207) 621-5120 or toll free at (844) 754-3508.

<http://www.maine.gov/labor/unemployment/tax.shtml>

For those employers that use a payroll processor or tax preparer, please provide them with a copy of this statement.

IMPORTANT NOTICE TO FUEL VENDORS

The Sales, Fuel, and Special Tax Division of Maine Revenue Services has updated Instructional Bulletin No. 13, "Sales of Fuel and Utilities", to correct a discrepancy in prior guidance on the taxability of certain residential fuel sales.

A sales tax exemption applies to sales of fuel used for cooking and heating in “buildings designed and used for both human habitation and sleeping.”

The Reference Guide to the Sales and Use Tax Law identified fuel sold for use in *detached* garages as taxable. Instructional Bulletin No. 13, “Sales of Fuel and Utilities”, identified garages as taxable, without providing a distinction for those that are attached to a residence.

Instructional Bulletin No. 13 has now been updated to clarify the different treatment of fuel used for heating attached versus detached garages. Fuel used to heat an attached garage qualifies for the sales tax exemption. Fuel used to heat a detached garage is subject to sales tax. In instances when the fuel is used for both taxable and exempt purposes, a prorated exemption may be applied based on the square footage of the residential area.

The revised bulletin is available at www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm.

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) 626-8475 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 Service Center	(207) 626-8475	(207) 287-5855	
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:
Maine Revenue Services
PO Box 1060
Augusta, Maine 04332-1060