



MAINE TAX ALERT

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

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MRS Rulemaking Activity Proposed Rules

Rule 806, “Nonresident Individual Income Tax.” MRS is proposing to amend Rule 806 to repeal the provision that relates to income from an entity with a permanent business presence in Maine that currently appears in the section of the rule relating to the nonresident individual minimum taxability thresholds. Income from an entity with a permanent business presence in Maine is not an amount subject to the minimum taxability thresholds contained in 36 M.R.S. § 5142(8-B). Repealing the provision will align the rule with Maine law and add clarity regarding the application of the taxability thresholds to business income. The rule also proposes related technical changes for consistency and makes changes for clarity.

The proposed changes can be found on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.”

Comments on these proposed changes are due by Friday, July 19, 2024, and must be directed to Alex Weber, General Counsel of MRS either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

2024 State Tax Symposium

Registration is open! The annual State Tax Symposium will take place virtually, on Wednesday, September 18, 2024, from 8:00am to 5:00pm. This one-day event will cover recent Maine tax updates and current agency highlights, including the latest information about the Maine Tax Portal (“MTP”).

To register for the symposium visit <https://www.eventbrite.com/e/state-tax-symposium-2024-tickets-910465706437>. If you’d like to view prior symposium presentations, visit www.maine.gov/revenue/symposium.

The MTP makes paying, filing, and managing your state taxes faster, more efficient, more convenient, and more accessible. Visit www.maine.gov/revenue/portal to learn more.

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/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: www.maine.gov/revenue/careers.

MRS Contact Information:

A complete list of MRS contact information is available at www.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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