



# MAINE TAX ALERT

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

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## MRS Rulemaking Activity

**Rule 808, “Corporate Income Tax Nexus.”** MRS is proposing to amend Rule 808 (“Corporate Income Tax Nexus”) to do the following; add language to reflect recently enacted Maine corporate income tax nexus thresholds for tax years beginning on or after January 1, 2022; clarify the definitions of foreign corporation and partnership; repeal the section on “Other Exceptions” as unnecessary; and make other technical changes.

Proposed rules are available on MRS’s website, at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules), under “Current MRS Rulemaking Activity.” Comments on the proposed changes for Rule 808 are due by April 29, 2022, and 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 P.O. Box 1060, Augusta, ME 04332-1060.

## MRS Reminder – The Maine Tax Portal (“MTP”) Is Here!

Sign up for one of Maine Revenue Services’ FREE Webinars to learn how to:

- Register and log in to the MTP
- Use the interface features
- Make payments and set up payment plans
- File a tax return electronically

A Q&A period will follow each session

### Session 1:

- Taxes: Health Care Provider, Potato, Marijuana Excise
- 2022 Dates/Time: Thursdays (9am-10:30am) 4/14, 4/28

### Session 2:

- Taxes: Corporate Income, Franchise, Insurance Premiums, Fire Investigations, Non-Admitted Premiums, Estate
- 2022 Dates/Time: Thursdays (9am-10:30am) 4/7, 4/21

Register today at: [www.maine.gov/revenue/portal](http://www.maine.gov/revenue/portal).

## **Careers and Internships at MRS**

MRS' 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](http://www.maine.gov/revenue/careers).

## 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](mailto: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	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@maine.gov</a>
Central Registration	(207) 624-9784	(207) 287-6975	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@maine.gov</a>
Collections & Compliance	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Corporate Tax	(207) 624-9670	(207) 624-9694	<a href="mailto:corporate.tax@maine.gov">corporate.tax@maine.gov</a>
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	<a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>
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	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Payment Plan/Other	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	<a href="mailto:prop.tax@maine.gov">prop.tax@maine.gov</a>
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	<a href="mailto:sales.tax@maine.gov">sales.tax@maine.gov</a>
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	<a href="mailto:taxpayer.advocate@maine.gov">taxpayer.advocate@maine.gov</a>
Withholding Tax	(207) 626-8475	(207) 624-9694	<a href="mailto:withholding.tax@maine.gov">withholding.tax@maine.gov</a>
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**