



MAINE TAX ALERT

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

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MRS Rulemaking Activity

Proposed Rules

Rule 207, “Controlling Interest Transfers.” MRS is proposing to repeal and replace Rule 207, which explains Maine law on the application of the real estate transfer tax under 36 M.R.S., ch. 711-A to the transfer or acquisition of a controlling interest in an entity that owns real property located in Maine. The rule is being changed to replace the current format that relies heavily on examples, to a narrative explanation of the law. Changes also include a more consistent approach to use of terms and an in-depth explanation of complex issues.

Rule 208, “Guidelines for Professional Assessing Firms that Provide Revaluation Services to Municipalities.” MRS is proposing to repeal and replace Rule 208, which explains the requirements for professional assessing firms that provide revaluation services to municipalities in Maine. The rule is being changed to replace obsolete procedures and provide a more consistent approach to explanations.

Proposed rules are available on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.” Comments on the proposed changes for both Rules 207 and 208 are due by June 15, 2022, and must be directed to Alex Weber, General Counsel, either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

Adopted Rules

Rule 211 (Emergency Rulemaking), “Deferred Collection of Homestead Property Taxes.” Effective May 9, 2022, MRS has adopted this new emergency rule to explain the documentation for the disability qualification portion of the Deferred Collection of Homestead Property Taxes Program, recently enacted under 36 M.R.S. §§ 6250-6266.

Rule 808, “Corporate Income Tax Nexus.” Effective May 10, 2022, MRS has adopted amended Rule 808 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.

These two adopted rules are available on MRS’s website, at www.maine.gov/revenue/publications/rules.

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.

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) 624-9784	(207) 287-6975	taxpayerassist@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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