



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## Maine Revenue Services Urges Taxpayers to Review 2018 Maine Tax Withholding and Estimated Tax Payments

Maine taxpayers are advised to review their Maine income tax withholding and estimated tax liability for 2018 in light of Maine's recent conformity to numerous federal tax law changes and other Maine tax law changes.

Effective September 12, 2018, Public Law 2017, chapter 474 ("PL 2017, c. 474") was enacted to generally conform Maine's income and estate tax laws to the federal Internal Revenue Code ("IRC") as amended through March 23, 2018. This means that, unless otherwise excepted, Maine now conforms to federal tax law changes enacted on or before March 23, 2018, including the federal *Tax Cuts and Jobs Act* (December 22, 2017), the *Bipartisan Budget Act of 2018* (February 9, 2018), and the *Consolidated Appropriations Act, 2018* (March 23, 2018).

In addition to the federal tax law changes, some of the most significant Maine tax law changes that may affect your Maine tax liability for tax year 2018 include:

- Increased Maine standard deduction (the Maine standard deduction is now equal to the federal standard deduction);
- Elimination of the Maine personal exemption for dependent taxpayers;
- New Maine dependent exemption tax credit;
- Nonconformity with the \$10,000 federal limitation on real and personal property taxes included in itemized deductions;
- New Maine employer credit for family and medical leave; and
- Not allowing the federal business expense deduction under IRC § 199A.

A full summary of tax law changes enacted by the Second Regular and Special Sessions of the 128<sup>th</sup> Legislature, including the tax law changes contained in PL 2017, c. 474, is available at [www.maine.gov/revenue](http://www.maine.gov/revenue). In addition, the summary includes brief discussion regarding some of the federal tax law changes enacted in 2017 and 2018 to which Maine *does not* conform.

If you have any questions regarding Maine income tax, contact Maine Revenue Services at (207) 626-8475 or go to the MRS website at [www.maine.gov/revenue](http://www.maine.gov/revenue).

## 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](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 Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	<a href="mailto:taxregistration@maine.gov">taxregistration@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:**  
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**Augusta, Maine 04332-1060**