



MAINE TAX ALERT

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MRS Rulemaking Activity Adopted Rules

MRS Rule 104, “Filing of Maine Tax Returns.” Effective October 7, 2026, MRS has adopted amended MRS Rule 104 to add any tax return and tax return schedules and worksheets for which MRS provides a program of electronic filing or electronic data submission to the list of forms that are subject to the electronic filing mandate. The amended Rule imposes an electronic filing requirement beginning in 2026 on certain taxpayers and tax return preparers filing fuel tax or cigarette tax refund applications and, beginning in 2027, that file mining excise tax or composite income tax forms. The amended Rule also removes service provider and initiator of deposit tax returns from the list of returns that are required to be filed electronically. Other technical changes are made to the Rule to enhance clarity.

MRS Rule 806, “Nonresident Individual Income Tax.” Effective October 7, 2026, MRS has adopted amended MRS Rule 806 to clarify that contributions to the Maine Paid Family and Medical Leave Act program are compensation for purposes of determining income of a nonresident individual subject to Maine income tax. Also, consistent with the federal Servicemembers Civil Relief Act and Maine tax law, the amended Rule extends certain military pay earned or derived by a nonresident individual that is not subject to Maine income tax to include, in addition to compensation paid to active members of other branches of the military, the compensation paid by the United States to active duty members of the Space Force, the commissioned corps of the National Oceanic and Atmospheric Administration, and the commissioned corps of the Public Health Service who are assigned to a military air base, naval station, or any facility in Maine, public or private, to which they must report under service orders. Other technical changes are made to the Rule to enhance clarity and to remove gender-specific language.

MRS Rule 807, “Residency.” Effective October 7, 2026, MRS has adopted amended MRS Rule 807 to clarify the determination of when an individual is treated as a “safe harbor” resident (i.e., a resident treated as a nonresident due to spending a significant amount of time outside Maine) and to clarify that certain military compensation derived by a Maine resident from service in the Space Force outside Maine is not taxable to Maine. Other technical changes are made to enhance clarity.

The adopted MRS Rules are available on the MRS website, at maine.gov/revenue/publications/rules.

MRS Reminder – Electronic Filing and Payment Requirements

MRS Rule 104 requires tax returns filed by individuals, estates and trusts, and businesses to be filed electronically. This includes any Maine return for which MRS provides a program for electronic filing or electronic data submission. For more information about Maine electronic filing requirements, see MRS Rule 104 at maine.gov/revenue/publications/rules.

MRS Rule 102 requires taxpayers with a combined annual tax liability for all taxes that is \$10,000 or more to pay electronically. For more information about electronic payment requirements, see MRS Rule 102 at maine.gov/revenue/publications/rules.

The Maine Tax Portal (MTP) provides the functionality for all Maine taxes administered by MRS to be filed online and allows Maine taxpayers and tax practitioners to make online payments, view bills and notices, and maintain Maine tax accounts. Taxes and programs supported by the MTP include, but are not limited to:

- Individual income tax, composite income tax, fiduciary income tax, corporate income tax, employment tax increment financing reimbursement program, estate tax, franchise tax, income tax withholding, insurance taxes (premiums, fire, non-admitted), partnership audit, pass-through entity withholding, private venture seed capital credit program, real estate withholding, and visual media production reimbursement program.
- Sales tax, use tax, service provider tax, blueberry tax, cannabis excise tax, cigarette tax, fuel taxes, healthcare provider tax, hospital tax, initiator of deposit tax, mahogany quahog tax, milk handling tax, potato tax, railroad excise tax, and tobacco taxes.
- Business equipment tax reimbursement (BETR) program, commercial forestry excise tax, real estate transfer tax, telecommunications excise tax, and property tax in the unorganized territory.

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: maine.gov/cgi-bin/bhrrsalary/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: maine.gov/revenue/careers.

MRS Contact Information:

A complete list of MRS contact information is available at 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.

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