



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## Certified Assessor Exams

Maine Revenue Services is responsible for the certification and training of property assessors throughout the state. MRS offers two levels of certification: Certified Maine Assessor (“CMA”) and Certified Assessment Technician (“CAT”). The Property Tax Division traditionally offers certification exams four times annually: February, May, August, and November. The next exam is scheduled for November 19, 2015 from 8:00 am to 4:30 pm (with a 30-minute lunch break), at 51 Commerce Drive in Augusta. The cost for either the CMA exam or the CAT exam is \$25 if you register by November 13, \$30 if you register later. The registration form is available on the MRS website at [www.maine.gov/revenue/propertytax/trainingcertification/exam\\_registration.pdf](http://www.maine.gov/revenue/propertytax/trainingcertification/exam_registration.pdf).

## 19th Annual Maine Tax Forum

SCORE Maine, a district of the national organization of volunteers helping small businesses, is pleased to announce that the 19th annual Maine Tax Forum is scheduled for Wednesday, November 4 and Thursday, November 5, 2015 at the Augusta Civic Center.

The Forum will cover state and federal tax developments, initiatives and case law developments, ethics, new IRS initiatives and other topics of current interest.

Attendance at the Forum will provide CPE and CLE credits. The number of approved credits for accountants is expected to be 16 hours of CPE, including 2 hours of ethics. The IRS has approved 16 hours of CPE, including 2 hours of ethics, 11 hours of Federal Tax and 3 hours of Federal Tax Updates.

The agenda is available on the SCORE website at [www.scoremaine.org](http://www.scoremaine.org) (select the “Maine Tax Forum”). Registration is open and is linked from the SCORE website or available at <http://conta.cc/1K9qRQu>.

## Tax Practitioner Institute Workshop

SCORE Maine will also be offering their Tax Practitioner Institute (“TPI”) in Augusta on October 28, 2015. TPI is targeted more toward practitioners actually completing tax returns for clients. The program utilizes the University of Illinois Tax Workbook as the basis for the

presentations. For tax professionals, the IRS has approved 3 CE credits for Tax Updates, 3 CE credits for Tax Law and 2 CE credits for Ethics. For CPAs, the program is designed to provide 8 hours of CPE, including 2 hours of ethics and is complementary to Maine Tax Forum by providing different perspectives on topics that are similar.

The TPI program agenda is available on the SCORE website at [www.scoremaine.org](http://www.scoremaine.org) (select the "Tax Practitioner Institute"). Registration is open and is linked from the SCORE website or available at <http://conta.cc/1CApDOI>.

## In Case You Missed It

The following information was previously announced as indicated.

### 2015 Tax Return Filing Due Date

*As previously announced in the June 2015 Tax Alert*, Maine will conform to the federal due date change for 2015 individual income tax returns. Maine income tax returns ordinarily due April 15, 2016 will instead be due **April 19, 2016**.

The change in the due date is due to the observance of Emancipation Day in the District of Columbia on Friday, April 15, 2016 (the holiday falls on Saturday, April 16, 2016) and the observance of Patriot's Day in Maine on Monday, April 18, 2016. For the full description, see [federal Internal Revenue Bulletin 2015-22](#).

The due date change does not apply to Maine forms that have statutorily defined due dates and are not tied to the federal due dates.

### MRS Rulemaking Activity

*As previously announced in an August 27, 2015 Tax Alert email*, Maine Revenue Services has amended **Rule 205 ("Certification of Assessors")** to correct obsolete references and make other housekeeping changes. Certification and the continuing education of property tax assessors in the State of Maine is the responsibility of the State Tax Assessor. This rule governs the nature and content of the certification examinations as well as the enforcement of the continuing education requirements required under 36 M.R.S. § 311. A copy of the rule, adopted August 26, 2015, can be found on the MRS website at [www.maine.gov/revenue/rules/](http://www.maine.gov/revenue/rules/).

*As previously announced in a September 10, 2015 Tax Alert email*, MRS is proposing to amend **Rule 104 ("Filing of Maine Tax Returns")**. The rule describes the requirements for filing certain Maine tax returns, including mandatory electronic filing of certain Maine tax returns. Along with miscellaneous technical changes, MRS is proposing to amend the rule by updating the definition of "Maine tax return", and "Tax return preparer" to simplify the language and make it easier to understand. In addition, the proposal adds a section regarding the mandatory participation in electronic filing for real estate transfer taxes. Obsolete references to mandates effective in previous years are also being removed. A copy of the rule can be found on

the MRS website at [www.maine.gov/revenue/rules/](http://www.maine.gov/revenue/rules/).

The proposed changes can be seen at [www.maine.gov/revenue/rules/](http://www.maine.gov/revenue/rules/) under Proposed Changes. The comment period on the proposed changes has concluded.

<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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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?

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