



MAINE TAX ALERT

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2017 Tax Law Changes

A summary of the 2017 Maine tax law changes is now available on the Maine Revenue Services website at www.maine.gov/revenue (click on “2017 Legislative Changes”). View this link to see the latest changes, including Income Tax, Estate Tax, Sales Tax, and Property Tax legislation.

Maine Revenue Services (“MRS”) Rulemaking Activity

Rule 104 amended. MRS has amended Rule 104 (“Filing of Maine Tax Returns”). Amended Rule 104 provides requirements for electronic filing of certain Maine tax returns. The rule is amended to include electronic filing requirements for preparers of real estate transfer tax declarations. The rule currently includes electronic filing requirements for return preparers of many other tax types administered by the Bureau. The electronic filing system for transfer tax declarations has been operating for several years and the Bureau is confident that the system functions – and will function – properly. Electronic filing of transfer tax declarations will reduce costs to both the Bureau and preparers, will allow faster processing of returns, and will provide sales data to municipalities much sooner than with paper filing. The amended Rule can be found on the MRS website at www.maine.gov/revenue/rules/.

2017 Maine Sales & Use Tax Symposiums

The Sales, Fuel and Special Tax Division at Maine Revenue Services is pleased to announce the dates for this fall’s Sales & Use Tax Symposiums:

- October 17 – Augusta Elks Lodge, *Augusta, Maine*
- October 19 – Keeley’s Banquet Center, *Portland, Maine*
- October 25 – Caribou Inn and Convention Center, *Caribou, Maine*
- October 26 – Bangor Banquet and Conference Center, *Bangor, Maine*

Additional information and the registration form can be found at www.maine.gov/revenue under “Featured Links” (click on 2017 Fall Sales Tax Symposium).

Maine Revenue Services Conforms to Federal Tax Relief Provided to Taxpayers Affected by Hurricanes Harvey and Irma

Maine Revenue Services has announced Maine Tax Filing Relief for those located in the federally declared disaster areas affected by Hurricanes Harvey and Irma.

Taxpayers who reside or have a business located in the Hurricane Harvey or Hurricane Irma disaster area will have until January 31, 2018 to file tax returns and submit tax payments that were due on or after August 23, 2017 (on or after September 4, 2017 for those in Florida or on or after September 5, 2017 for those in Puerto Rico and the Virgin Islands) and due before January 16, 2018. The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Taxes, Motor Fuel Taxes, Individual and Corporate Income Taxes, the Estate Tax and Financial Institution Franchise Tax. Note, however, that tax payments originally due before August 23, 2017 (before September 4, 2017 for those in Florida and before September 5, 2017 for those in Puerto Rico and the Virgin Islands) are not eligible for this relief.

Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply.

To qualify for relief, affected taxpayers should write “HURRICANE HARVEY” or “HURRICAN IRMA” across the top of their return. Businesses or individuals located in the federally declared disaster area who receive penalties and interest for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) for a waiver of the penalties and interest.

If the IRS grants relief to other areas affected by the hurricanes or grants an additional relief period, Maine Revenue Services intends to grant similar relief to affected Maine taxpayers.

Taxpayers with questions about special federal tax relief associated with Hurricane Harvey or Hurricane Irma should contact the IRS at 866-562-5227 or go to the IRS website at www.irs.gov for posted information. Taxpayers with questions about their Maine taxes are encouraged to contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) or visit the Maine Revenue Services website at 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 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	taxregistration@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?

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