



MAINE TAX ALERT

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Maine Revenue Services (“MRS”) Rulemaking Activity Proposed Rules

Rule 102, “Electronic Funds Transfer (EFT).” MRS is proposing to amend Rule 102 to make various clarification and formatting changes; to update certain processes related to mandatory EFT participation and the filing of payment-related forms; to update the EFT waiver provision of the rule to reflect modern banking practices; and to update the interest and penalties provision of the rule to better reflect how the waiver/abatement provisions in Title 36 apply to payment-related penalties.

Rule 103, “Recordkeeping and Retention.” MRS is proposing to amend Rule 103 to make various clarification and formatting changes. In addition, MRS proposes updating section 9 (“Records retention—time period”) to reflect that, in addition to Title 36, Chapter 575, which is currently referenced in this section, Maine’s law on the estate tax now also includes Title 36, Chapter 577, which was enacted after Rule 103 was last updated.

Rule 104, “Filing of Maine Tax Returns.” MRS is proposing to amend Rule 104 to make various clarification and formatting changes. In addition, MRS proposes updating section .01 (“Definitions”) and section .05 (“Mandatory participation – income tax withholding, competitive skills scholarship fund, and unemployment compensation insurance returns”) to reflect changes in MRS and Maine Department of Labor processes that have occurred since Rule 104 was last updated.

Rule 201, “Rules of Procedure Used to Develop State Valuation.” MRS is proposing to amend Rule 201 to clarify current policy, make adjustments for consistency, and make various technical changes. The State Tax Assessor must annually perform state valuation for each municipality and for each county containing unorganized territory, to determine market value of all taxable property in the state. Municipal market values are used to calculate the distribution of municipal revenue sharing and State aid for education. Rule 201 establishes the guidelines for the state valuation process.

The proposed rules can be found on the MRS website at <http://www.maine.gov/revenue/publications/rules> under “Proposed Changes.”

Comments on the proposed rules should be sent to Alex Weber, General Counsel, at: Office of General Counsel, MRS, P.O. Box 1060, Augusta, ME 04332-1060, or alexander.j.weber@maine.gov. Comments must be received by May 28, 2021.

Adopted Rule

Rule 202, “Tree Growth Tax Law Valuations - 2021.” Effective April 20, 2021, Rule 202 is adopted. Rule 202 provides annual valuation rates for each forest type by region. These annual updated rates are used to value forest land enrolled in the Tree Growth Tax Law program under 36 M.R.S. §§ 571 – 584-A.

The adopted rule can be found on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Property Tax.”

Careers at MRS

The mission of MRS is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Qualifying employer for federal student-loan forgiveness
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement
- Tuition reimbursement for continuing education

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>.

Current job openings at MRS are listed here: www.maine.gov/revenue/about/career-opportunities.

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) 624-5644	(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?

Please contact:
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