



MAINE TAX ALERT

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Maine Revenue Services Announces Staff Changes

Maine Revenue Services is pleased to announce that Nanette Ardry, Esq., has been selected as the new director of the Appeals Division at Maine Revenue Services (MRS) effective July 1, 2013.

Nanette has been with MRS for seven years, both as a staff attorney with the former Appellate Division and, more recently, as a Tax Policy Analyst with the Income/Estate Division. Nanette has a B.A. in Political Science from Tufts University and a law degree from Seattle School of Law.

17th Annual Maine Tax Forum (hosted by SCORE)

The 17th annual Maine Tax Forum is scheduled for Wednesday, November 6 and Thursday, November 7, 2013 at the Augusta Civic Center in Augusta, Maine. The forum will cover Maine and Federal tax law changes, agency initiatives, case law developments, ethics and other topics of current interest.

The keynote speaker this year will be Charles Colgan, professor of public policy and management at the University of Southern Maine's Muskie School of Public Service, who will address the "Maine and National Economic Outlook". Dr. Colgan chairs the Community Planning & Development program at the Muskie School.

A new featured presentation this year is a panel discussion on the Affordable Care Act and its implications for tax practitioners. In addition, Karen Hawkins, director of the Internal Revenue Service's Office of Professional Responsibility, will speak on the IRS's "Rules of Engagement".

Attendance at the Maine Tax Forum will provide CLE and CPE credits. The Maine Board of Overseers of the Bar has approved the 2013 program for 12.75 CLE credits, including 2 ethics credits. Application has been made to the IRS and The Maine Board of Accountancy for appropriate CPE credits. The IRS has approved 2 credit hours for the Ethics; an application for Federal Tax and Federal Tax Update credits is pending. Adequate seating will again be available by using both the auditorium and north wing on the second floor of the Civic Center, with the live presentations projected on screen.

MRS asked SCORE Maine, a district of the national organization of volunteers helping small businesses, to take over as host for the Maine Tax Forum starting this year. SCORE is committed to delivering the same high-quality program that participants have come to expect, and MRS will continue to support the program by providing subject area experts as speakers.

More detail is available on the SCORE website at www.scoremaine.org (select the “17th Annual Maine Tax Forum”). The brochure with program details and application for registration will be mailed soon and is available now on the SCORE website or by using this URL: <http://conta.cc/18qCR0I> . Online registration is encouraged.

Law Changes to the Business Equipment Tax Reimbursement Program

Two law changes affecting the Business Equipment Tax Reimbursement (“BETR”) program were enacted during the most recent legislative session.

For the application period beginning August 1, 2013, reimbursements under the BETR program are reduced to 90% of the otherwise calculated amounts. For example, if the property tax assessed on an eligible asset is \$100 and the ordinary reimbursement percentage is 75% because the asset is in its 13th year in the program, the reimbursement will be \$67.50 ($\$100 \times 75\%$ reimbursement rate $\times 90\%$ reimbursement reduction). For the application period beginning August 1, 2014, reimbursements are reduced to 80% of the otherwise calculated amounts. **(LD 1509, PL 2013, c. 368, Pt. K, §1.)**

Businesses qualifying for reimbursement under the BETR program may assign reimbursements to the Finance Authority of Maine to pay back loans from that agency. This change is effective October 9, 2013. **(LD 278, PL 2013, c. 67.)**

Applications for BETR reimbursements are available at:
www.maine.gov/revenue/forms/betr/13_betr.pdf.

<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	
Audit	(207) 822-0450	(207) 822-0453	
Central Registration	(207) 624-5644	(207) 287-6975	division.uctax@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) 287-6975	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel Tax	(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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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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