



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 626-8478

Maine Revenue Services Conforms to Federal Tax Relief Provided to Individuals affected by the Boston Marathon Explosions

The Internal Revenue Service has announced a three-month tax filing and payment extension to Boston area taxpayers and others affected by the Boston Marathon explosions on Monday, April 15, 2013 (IR-2013-43, April 16, 2013).

The relief applies to all individual taxpayers who live in Suffolk County, Massachusetts, including the city of Boston, victims and their families, first responders, others impacted who live outside Suffolk County and taxpayers whose tax preparers were adversely affected.

The relief includes a three-month extension to file 2012 federal income tax returns and pay taxes normally due on April 15, 2013. No filing or payment penalties will apply, though interest will still apply to payments made after April 15, 2013.

Maine Revenue Services will also provide tax filing and payment extensions to Maine taxpayers that qualify for the federal tax relief. Eligible taxpayers will have until July 15, 2013 to file their 2012 Maine income tax returns and pay Maine taxes normally due April 16, 2013. No filing and payment penalties will be due as long as the Maine return is filed and the Maine tax is paid by July 15, 2013. However, interest, currently 7% compounded monthly, will be due on any Maine tax payment made after the April 16 deadline.

Eligible taxpayers that file paper returns should write "BOSTON MARATHON" across the top of their Maine income tax return. Qualified taxpayers who receive penalties for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 for a waiver of the penalties.

MRS Rulemaking Activity

Adopted Rule 104, "Filing of Maine Tax Returns." This rule last amended in 2012, provides definitions and explanations of statutory terms and procedures for filing Maine tax returns, including electronic filing requirements. The adopted Rule was revised to clarify that the definition of "electronic filing" or "electronic data submission" means both the submission of return or information and the acceptance of the return or information by the State Tax Assessor and to amend the definition of "original Maine return" to clarify the returns to which the Rule applies. A new section .06 was added describing mandatory electronic filing requirements for corporate income tax filers for tax years beginning on or after January 1, 2013. An application

date was advanced. Revisions also were made to make language more precise and to correct format, including renumbering and correcting references.

Adopted Rule 812, “Credit for Educational Opportunity.” The new Rule describes the statutory authority for the Maine income tax credit known as the Credit for Educational Opportunity. Particularly, the Rule discusses the refundable portion of the credit that is related to a participant that obtained an associate or bachelor’s degree in science, technology, engineering or mathematics. The Rule provides information on what types of degrees qualify as science, technology, engineering or mathematics degrees and on the related degree program list issued by the federal government.

A copy of the adopted Rules can be found on the MRS web site at www.maine.gov/revenue (select Laws & Rules).

<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) 621-5129	(207) 287-3733	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?

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