



MAINE TAX ALERT

A Publication of Maine Revenue Services (“MRS”) for Tax Professionals

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COVID Pandemic Relief Payment Program Announced

As a result of the recently enacted supplemental budget (Public Law 2021, [Chapter 635](#)), the COVID Pandemic Relief Payment Program will send \$850 relief checks to an estimated 858,000 Maine people who are grappling with the increased costs as a result of pandemic-driven inflation, ranging from higher energy costs to increased prices of everyday goods.

Who is eligible for the \$850 payment? An eligible resident of the State is an individual who:

- ✓ Files a 2021 Maine individual income tax return by October 31, 2022, as a full-year Maine resident,
- ✓ May *not* be claimed as a dependent on another taxpayer’s income tax return for the tax year, and
- ✓ Must have federal adjusted gross income (FAGI) of *less than*:
 - \$200,000 for individuals filing married joint returns or surviving spouses permitted to file a joint return;
 - \$150,000 for an individual filing as a head of household; or
 - \$100,000 for a single individual or a married individual filing a separate return.

What about those who do not normally need to file a Maine tax return? Eligible residents who do not normally need to file a Maine individual income tax return can still qualify for the \$850 COVID Pandemic Relief Program.

The \$850 relief payment is available whether or not Maine income tax is owed, including for those who receive social security and/or supplemental security income (SSI), so long as they meet the other eligibility criteria.

Individuals must file their 2021 Maine individual income tax return by October 31, 2022. To do so, those with no taxable income may check Box A and complete lines 1-13a on the front of the Maine Individual Income Tax Form [1040ME \(PDF\)](#) and complete the appropriate sections of [Schedule PTFC/STFC \(PDF\)](#) to qualify.

Maine seniors and working families may be eligible for up to \$1,735 in additional tax relief through the Property Tax Fairness Credit and/or the Sales Tax Fairness Credit Programs. In general, the Property Tax Fairness Credit is available to certain Maine resident property owners and renters who pay more than 5 percent of their household income on property taxes or rent equivalent with incomes of less than \$68,000 and the Sales Tax Fairness Credit is available to certain Maine residents with incomes of less than \$54,700. Seniors and working families may also qualify for the Maine Earned Income Tax Credit. These tax credits can be claimed on 2021 individual income tax filings by those who meet eligibility criteria and are applied dollar-for-dollar against any tax liability with the remainder issued as part of a refund check.

Where can I get more information on the COVID Pandemic Relief Payment Program?

CASH Maine is available to assist certain residents to file a Maine individual income tax return. For free tax help, low- and middle-income Maine taxpayers may visit www.cashmaine.org, call 2-1-1, or visit 211maine.org.

Frequently asked questions can be viewed at Maine.gov/reliefchecks.

Maine Revenue Services is available at (207) 624-9924.

Careers and Internships at MRS

MRS' mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

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

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

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions.

Click the following link for more information about careers and paid internships and to sign up to receive notifications of new MRS job openings: www.maine.gov/revenue/careers.

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) 624-9784	(207) 287-6975	taxpayerassist@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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