



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## Maine Revenue Services – Holiday Closures

Maine Revenue Services (“MRS”) will be closed the following days:

- Monday, December 24
- Tuesday, December 25
- Wednesday, December 26

The office will reopen at 8:00am on Thursday December 27.

## 2018 Maine Individual Income Tax Return Filing Due Date

Maine will conform to the federal due date change for 2018 individual income tax returns. Maine income tax returns ordinarily due April 15, 2019 will instead be due Wednesday, April 17, 2019.

The change in due date is due to the observance of Patriot’s Day in Maine on Monday, April 15, 2019 and the observance of Emancipation Day in the District of Columbia on Tuesday, April 16, 2019.

The due date change does not apply to any Maine tax return that has a statutorily defined due date that is not tied to a federal due date.

## Maine Form 2848-ME

### Power of Attorney and Declaration of Representative

In order to safeguard the confidentiality of taxpayer information, MRS requires taxpayers to provide a signed Maine Form 2848-ME authorizing MRS to communicate with the taxpayer’s named representative regarding specific tax matters. Other forms of authorization and federal forms may not be substituted for Form 2848-ME. Form 2848-ME is available on the MRS website at <https://www.maine.gov/revenue/forms/> (click on General Forms).

## Sales and Use Tax – Sales Tax Bulletins

General Information Bulletins #39 and #43 have been published and can be found at [www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm](http://www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm) by scrolling to the bottom of the page.

Revisions include:

- Amending the definition of sales price to include all consideration received for the rental of living quarters.
- New registration requirements – Effective October 1, 2018, room remarketers and transient rental platforms are required to register as retailers with Maine Revenue Services.
- Changes to the method of calculating sales tax from the bracket system to conventional rounding.
- Exclusion of paint stewardship assessment.

## 2019 State of Maine Individual Income Tax Rates

Below are the individual tax rate schedules for tax years beginning in 2019. The rate schedules for 2018 are found at: [https://www.maine.gov/revenue/forms/1040/2018/rate\\_sched\\_2018\\_rev\\_sept18.pdf](https://www.maine.gov/revenue/forms/1040/2018/rate_sched_2018_rev_sept18.pdf).

Note: For tax years beginning in 2019, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.038, by the lowest dollar amounts of the tax rate tables specified in 36 M.R.S. § 5111, sub-§§ 1-F, 2-F and 3-F and by multiplying the cost-of-living adjustment, 1.034, by the highest dollar amounts of the tax rate tables specified in 36 M.R.S. § 5111, sub-§§ 1-F, 2-F and 3-F. The Maine personal exemption amount is adjusted by multiplying the cost-of-living adjustment, 1.0186, by the dollar amount of the personal exemption specified in 36 M.R.S. § 5126-A, sub-§ 1, for the taxpayer and the taxpayer's spouse, if married. See 36 M.R.S. § 5403. The Maine standard deduction amount is equal to the federal standard deduction amount.

**Do not use these tax rate schedules to determine income tax withholding from wages.**

### Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$21,850	5.8% of Maine taxable income
\$21,850 but less than \$51,700	\$1,267 plus 6.75% of excess over \$21,850
\$51,700 or more	\$3,282 plus 7.15% of excess over \$51,700

### Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads of Household

If the taxable income is:	The tax is:
Less than \$32,750	5.8% of Maine taxable income
\$32,750 but less than \$77,550	\$1,900 plus 6.75% of excess over \$32,750
\$77,550 or more	\$4,924 plus 7.15% of excess over \$77,550

### Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$43,700	5.8% of Maine taxable income
\$43,700 but less than \$103,400	\$2,535 plus 6.75% of excess over \$43,700
\$103,400 or more	\$6,565 plus 7.15% of excess over \$103,400

**Personal Exemption:** \$4,200 – applicable to the taxpayer (and spouse if married filing jointly)

<b>Standard Deduction:</b> Single - \$12,200	Married Filing Jointly - \$24,400
Head of Household - \$18,350	Married Filing Separately - \$12,200

Additional Amount for Age or Blindness:

\$1,300 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,600 if one spouse is 65 or over and blind, \$2,600\* if both spouses are 65 or over, \$5,200\* if both spouses are 65 or over and blind, etc.

\*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,650 if unmarried (single or head of household). The additional amount is \$3,300 if the individual is both 65 or over and blind.

## 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](mailto: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	<a href="mailto:taxregistration@maine.gov">taxregistration@maine.gov</a>
Collections & Compliance	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Corporate Tax	(207) 624-9670	(207) 624-9694	<a href="mailto:corporate.tax@maine.gov">corporate.tax@maine.gov</a>
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	<a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>
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	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Payment Plan/Other	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	<a href="mailto:prop.tax@maine.gov">prop.tax@maine.gov</a>
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	<a href="mailto:sales.tax@maine.gov">sales.tax@maine.gov</a>
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	<a href="mailto:taxpayer.advocate@maine.gov">taxpayer.advocate@maine.gov</a>
Withholding Tax	(207) 626-8475	(207) 624-9694	<a href="mailto:withholding.tax@maine.gov">withholding.tax@maine.gov</a>
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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