



MAINE TAX ALERT

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

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Federal and Maine Tax Relief in Maine Disaster Areas

Federal Tax Relief – On February 5, 2024, the Internal Revenue Services (“IRS”) announced federal tax relief for individuals and businesses in certain parts of Maine affected by severe storms and flooding that began on December 17, 2023 (www.irs.gov/newsroom/around-the-nation-maine).

This federal tax relief applies to disaster areas in Maine designated by the Federal Emergency Management Agency (“FEMA”). Currently, FEMA’s list of designated disaster areas includes the following 10 counties in Maine:

- Androscoggin
- Franklin
- Hancock
- Kennebec
- Oxford
- Penobscot
- Piscataquis
- Somerset
- Waldo
- Washington

The current list of designated areas may be expanded and is also available on the disaster relief page on www.fema.gov/disaster. Taxpayers in these designated disaster areas now have until June 17, 2024, to file various federal individual and business tax returns and make federal tax payments.

Maine Tax Relief – For affected Maine taxpayers in these federally designated disaster areas, the deadline for certain Maine tax returns and certain Maine final or estimated tax payments originally due on or after December 17, 2023, and through April 17, 2024, is also now postponed to June 17, 2024. This Maine tax relief applies only to tax returns and final or estimated payments for the following Maine tax types:

- Individual Income Tax
- Corporate Income Tax
- Fiduciary Income Tax (trusts and estates)
- Franchise Tax

Any related penalties and interest will be abated for the period of December 18, 2023, through June 17, 2024 (“Relief Period”). Affected taxpayers are still encouraged to file electronically, but affected taxpayers filing paper returns should write “MAINE FLOODING” across the top of their

return. **Affected taxpayers are still encouraged to make payments and file if they are able and prepared to do so before June 17, 2024.**

Regardless of filing method, if any affected taxpayer receives a notice of assessment of penalties and/or interest for the Relief Period due to late returns or payments, please contact MRS immediately at income.tax@maine.gov (Income Tax programs) to request abatement.

Payment and filing deadlines for all other Maine tax types, including Maine sales tax and income tax withholding, remain unchanged.

Taxpayers with questions about special federal tax relief associated with federally declared disaster areas should contact the IRS at (866) 562-5227 or go to the IRS website at www.irs.gov.

Taxpayers with questions about their Maine taxes are encouraged visit the MRS website at www.maine.gov/revenue.

Maine Tax Portal, Free Training Available

Register now for a free Maine Tax Portal training session from MRS, where you'll learn:

- When you can begin using the Maine Tax Portal
- Exciting new features to make filing, paying, and managing state taxes faster and more convenient than ever
- How to create a login
- How to register if you're paying taxes in Maine for the first time
- How to set up account access between you and your business tax professional

Sign up for our webinar at www.maine.gov/revenue/mtpwebinarschedule.

Free Training Webinars

You only need to attend one seminar for the topic that's relevant to the taxes you pay. Each session is approximately 90 minutes in duration.

Individual Income Tax

Thursday, February 15, 2024	10am	Thursday, March 28, 2024	2pm
Thursday, February 29, 2024	2pm	Thursday, April 11, 2024	10am
Thursday, March 14, 2024	10am		

Careers and Internships at MRS

MRS's 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 these positions:

<https://apps.web.maine.gov/cgi-bin/bhrssalary/jobs.pl>.

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.

MRS Contact Information:

A complete list of MRS contact information is available at www.maine.gov/revenue.

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.

To report issues with the Maine Tax Alert, contact:
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