



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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2018 Maine Tax Practitioner Institute 2018 Maine Tax Forum (presented by SCORE Maine)

The preliminary agenda and registration materials are available online at www.scoremaine.org/tax-practitioner-institute/ and at www.scoremaine.org/maine-tax-forum/. Covered topics this year include the federal Tax Cuts and Jobs Act.

The dates and locations for this year are as follows:

Tax Practitioner Institute

October 23– Augusta Civic Center

October 25 – Brewer, Jeff’s Catering

October 30 – Portland, Italian Heritage Center, 40 Westland Avenue

Maine Tax Forum

November 7 & 8 – Augusta Civic Center

What’s the difference between these programs?

The **Tax Practitioner Institute** (TPI) is a one-day program focused on the practical application of federal and Maine tax rules and updates in tax law. TPI is a primer for newer practitioners and a refresher for the more experienced.

The **Maine Tax Forum** is a two-day program especially beneficial to experienced professionals providing tax advice to clients and assisting with more complex tax situations. Maine professionals engaged in tax, accounting and legal client service practices that are impacted by annual changes in the federal and state tax laws, will benefit from the in-depth presentations at this event.

IMPORTANT NOTICE FOR EMPLOYERS

New Unemployment Insurance Tax System for Maine Employers in 2018

The Maine Department of Labor (MDOL) announced in June implementation of a new unemployment insurance tax system for Maine employers in 2018, also known as Phase 2 of the ReEmployME project. See below for a copy of the Maine Department of Labor announcement and for information regarding new employer registrations with MDOL beginning in August.

Maine Revenue Services (MRS) provides the following information on how the new tax system will affect the filing of unemployment compensation tax returns and payments with MRS:

- Beginning July 2, 2018, employers that use the Maine Revenue Services EZ Pay system to make Maine **unemployment insurance (UI) payments** will no longer be able to delay the payment to a future date. UI payments remitted using the Maine EZ Pay system must be completed the same day the transaction is initiated. Also, employers will no longer be able to utilize the “bill payment” tax type selection in the EZ Pay application to make UI payments. The Maine EZ Pay “UC-1 unemployment contribution payment” selection can be used instead to pay a bill for an unemployment contribution account. These changes do not affect other tax payments made using the Maine EZ Pay system.
- Through October 2018, employers will continue to file Form ME UC-1 and related payments with Maine Revenue Services. This includes forms filed electronically and on paper.
- After October 2018, employers that currently file Form ME UC-1 and related payments *electronically* with MRS (using the MRS I-file application, the Maine Employers Electronic Tax Reporting System [MEETRS], Maine EZ Pay, ACH Debit, or ACH Credit) will need to do so using the Maine Department of Labor’s ReEmployME electronic filing and payment application. (**Note:** The new application will utilize the same data file specifications as is currently used for purposes of the MEETRS program; however, beginning in November 2018, the UI data file will be submitted directly to MDOL.)
- Employers that currently file the paper version of Form ME UC-1 and the related payment to Maine Revenue Services may, after October 2018, register with MDOL to file those returns and make those payments electronically using the new ReEmployME application.
- Employers that elect to continue filing Form ME UC-1 via paper after October 2018 must submit the returns and related payments to Maine Revenue Services. MRS will continue to process *paper* returns and accompanying payments for the Maine Department of Labor. However, MRS will no longer provide customer support functions related to those returns; any UI tax question for returns filed and payments made after October 2018 must be directed to MDOL.

Please visit the MDOL BUC Employer Services homepage for updates about the new ReEmployME tax system and how it will affect your business or call an Employer Services customer representative at (207) 621-5120 or toll free at (844) 754-3508.

www.maine.gov/labor/unemployment/tax.shtml

Copy of announcement released by the Maine Department of Labor in June:

New Unemployment Insurance Tax System for Maine Employers in 2018

On December 6, 2017, the Maine Department of Labor (MDOL), Bureau of Unemployment Compensation (BUC) implemented the first phase of ReEmployME, a modernized replacement system for Maine's unemployment insurance (UI) program. The first phase focused on the UI benefits claim filing and management.

The second phase of ReEmployME, Employer Services (ES) tax functionality, will begin implementation in August with Registration for new Maine employers. The main implementation of the new system is expected in early November 2018. Since the late '90's, Maine Revenue Services (MRS) has performed some of the UI Tax business functions for MDOL BUC. The new UI Tax system will allow MDOL BUC to resume most of those business functions and provide an improved and modernized employer on-line experience.

One of our primary goals for ReEmployME Phase 2 is to provide Maine businesses with relevant information that may impact their business with DOL BUC. In the weeks to come, both MRS and MDOL will be providing links to FAQs and an on-line repository of communication statements.

Please visit the MDOL BUC Employer Services homepage for updates about the new ReEmployME tax system and how it will affect your business or call an Employer Services customer representative at (207) 621-5120 or toll free at (844) 754-3508. <http://www.maine.gov/labor/unemployment/tax.shtml>

For those Employers that use a payroll processor or tax preparer, please provide them with a copy of this statement.

The Maine Department of Labor also issued the following information regarding *new employer registration for the unemployment compensation tax*: Effective August 2018, new employers who register with the MDOL for the unemployment compensation tax are required to have a Federal Employer Identification Number (FEIN) in order to obtain a Bureau of Unemployment Compensation Employer Account Number. Employers may apply for the FEIN online with the Internal Revenue Service at: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>.

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 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	taxregistration@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?

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