



MAINE TAX ALERT

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

Volume 33, Issue 7

May 2023

MRS Rulemaking Activity Adopted Rules

Rule 102, "Electronic Funds Transfer (EFT)." Effective May 3, 2023, MRS has adopted amended Rule 102 to reflect the current EFT methods available for payment of Maine taxes and to make other technical updates. Specifically, the rule removes references to the ACH Teledebit payment method, which has been discontinued, and adds references to the Maine Tax Portal ("MTP").

Rule 202, "Tree Growth Tax Law Valuations - 2023." Effective May 3, 2023, MRS has repealed and replaced Rule 202 to provide updated valuation rates for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law. Rule 202 is updated annually by MRS.

Rule 805, "Composite Filing." Effective May 3, 2023, MRS has adopted amended Rule 805 to reflect how a federal partnership audit administrative adjustment request ("AAR") or final federal adjustment ("FFA") affects the filing of a composite return, and to make other technical updates.

Rule 808, "Corporate Income Tax Nexus." Effective May 3, 2023, MRS has adopted amended Rule 808 to reflect recently enacted legislation that provides for an exemption to the standard nexus rules for certain out-of-state suppliers of spirits to the Bureau of Alcoholic Beverages and Lottery Operations ("BABLO"), and to make other technical updates.

Rule 810, "Maine Unitary Business Taxable Income, Combined Reports, and Tax Returns." Effective May 3, 2023, MRS has adopted amended Rule 810 to reflect recently enacted legislation that provides for an exemption to the standard nexus rules for certain out-of-state suppliers of spirits to the Bureau of Alcoholic Beverages and Lottery Operations ("BABLO"), and to make other technical updates.

Rule 812, "Credit for Educational Opportunity." Effective May 3, 2023, MRS has adopted amended Rule 812 to reflect recently enacted legislation that limits the program to tax years beginning before January 1, 2022, and to make other technical updates.

Rule 813, "Property Tax Fairness Credit." Effective May 3, 2023, MRS has adopted amended Rule 813 to reflect recently enacted legislation that provides for an additional income tax credit for veterans totally and permanently disabled, and to make other technical updates.

All adopted rules are available on MRS's website, at www.maine.gov/revenue/publications/rules.

The Maine Tax Portal is Here!

Maine I-File, EZ-Pay, and MEETRS for Business Taxes Deactivated Soon

The Maine Tax Portal, Maine Revenue Services' new online system, is now open for you and many of your business clients to file, pay, and manage state taxes. The Maine Tax Portal is replacing I-File, EZ-Pay, and MEETRS for certain business taxes, which **will be deactivated on May 31, 2023**. After May 31, the Maine Tax Portal will be the only way to electronically file Maine business taxes online.

It is imperative that you and your eligible clients go to revenue.maine.gov, create a username, and begin using the Maine Tax Portal to file, manage and pay your Maine business taxes. A list of the business taxes and programs that are eligible for use on the Maine Tax Portal are listed at maine.gov/revenue/portal.

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.

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) 624-9784	(207) 287-6975	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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