



MAINE TAX ALERT

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Maine Adopts Emergency Rule Regarding Adult Use Marijuana

The Office of Marijuana Policy (“OMP”) has adopted an emergency rule regarding the excise taxes on the sales, purchases, and transfers of adult use marijuana flower, trim, and mature marijuana plants. See 18-691 C.M.R., Ch. 3, available at: www.maine.gov/dafs/omp/adult-use/rules-statutes/18-691-C.M.R.-ch.-3). This emergency rule is effective August 20, 2020.

The Marijuana Excise Tax return has been updated to incorporate the 75% reduction in weight for so-called “wet” marijuana flower, trim, and mature marijuana plants as specified by the OMP rule. OMP issued the first active licenses Tuesday, September 8, 2020. See “Office of Marijuana Policy Unveils New Details on Planned Launch of Adult Use Marijuana in Maine,” available at: www.maine.gov/dafs/omp/news-events/news/aump-license-sale-dates-2020. Currently, the first Maine Marijuana Excise Tax return is due Thursday, October 15, 2020.

New MRS Career Listserv

MRS has created a new listserv to notify interested parties of career opportunities as they become available. Sign up today to receive notifications of vacant positions as they become available at: <https://portaltest.maine.gov/taxalert/requestForm>. Visit the MRS Career Opportunities page for a current list of open positions at: <https://www.maine.gov/revenue/about/career-opportunities>.

2020 Maine Tax Practitioner Institute and 2020 Maine Tax Forum (presented by SCORE Maine)

The health and safety of participants is a major concern in 2020, so SCORE has decided to provide the programs virtually from the Headlight studio in Portland.

The agenda and registration materials are available online at www.scoremaine.org/taxpractitioner-institute/ and at www.scoremaine.org/maine-tax-forum/.

The dates for this year are as follows:

Tax Practitioner Institute

October 27 – On-line virtual program

Maine Tax Forum

November 4 & 5 – On-line virtual program

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.

TPI qualifies for 8 CPE credits and MTF qualifies for 16 CPE credits.

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) 624-5644	(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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