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# Maine Tax Alert October 2016

Maine Revenue Services

Maine Department of Administrative & Financial Services

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# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## Maine Tax Form Due Date Changes

Enacted on July 31, 2015, the federal Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 changed original and extension due dates for federal corporate and partnership returns for tax years beginning on or after January 1, 2016. Maine conforms to the changes in the federal due dates as follows. These changes will be detailed on the applicable Maine tax forms and instructions.

Federal Return	Maine Return	Taxpayer Year End Date	Federal Due Date	State Due Date	Federal Extension Due Date	State Extension Due Date
1120	1120ME	December 31	April 15	April 15	September 15	October 15*
		June 30	September 15	September 15	April 15 of the following year	May 15 of the following year
		All Other Year End Dates	15 <sup>th</sup> day of the 4 <sup>th</sup> month following the end of the tax year	15 <sup>th</sup> day of the 4 <sup>th</sup> month following the end of the tax year	Six months	Six months plus 30 days
1065/ 1120S	941P-ME	Any	15 <sup>th</sup> day of the 3 <sup>rd</sup> month following the end of the tax year (March 15 for calendar year filers)	15 <sup>th</sup> day of the 3 <sup>rd</sup> month following the end of the tax year (March 15 for calendar year filers)	Six months (September 15 for calendar year filers)	Six months (September 15 for calendar year filers)

\*The IRS may allow an extension of up to 6 months in which case the Maine deadline would be the IRS deadline plus 30 days.

To combat identity theft and the release of fraudulent refunds, the federal Consolidated Appropriations Act, 2016, enacted December 18, 2015, changed the due date for submitting Forms W-2 and 1099 information to the IRS to January 31 for calendar years beginning on or after January 1, 2016. Although the due date for submitting the information to MRS remains February 28, employers and payers are encouraged to file directly with MRS as early as possible to help combat identity theft and the release of fraudulent refunds at the state level. **If you**

**believe a breach of personal information has occurred, contact MRS at (207) 626-8475, as soon as possible.**

For further information on the due date changes for Forms 1120ME and 941P-ME, please contact the corporate income tax hotline at (207) 624-9670. For questions on submitting Forms W-2 and 1099 information to MRS, please contact the withholding tax unit at (207) 626-8475.

## Maine Revenue Services Rulemaking Activity

**Rule 104 amended.** MRS has amended Rule 104 (“Filing of Maine Tax Returns”). The rule describes the requirements for filing certain Maine tax returns, including mandatory electronic filing of certain Maine tax returns. Along with miscellaneous technical changes, MRS amended definitions in the rule by: adding “business trust” to the definition of Person; amending the definition of Software Developer to include a person that develops computer generated forms used in connection with unemployment compensation laws; and removing an obsolete reference to the lowest individual income tax bracket in the definition of Threshold Amount. MRS also removed section .03(3) as the waiver provisions are provided elsewhere in the rule. A copy of the rule can be found on the MRS website at <http://www.maine.gov/revenue/rules/homepage.html>.

**Rule 803 amended.** MRS has amended Rule 803 (“Withholding Tax Reports and Payments”). The rule identifies income subject to Maine withholding and prescribes the methods for determining the amount of Maine income tax to be withheld. It also explains the related reporting requirements. MRS has moved the filing due date for pass-through entity withholding returns from April 30th to March 15th following the end of the calendar year. This change is based on changes at the federal level and is effective for tax periods beginning on or after January 1, 2016. MRS also updated references to Maine individual income tax rates based on recently enacted legislation. In addition, miscellaneous technical changes such as changing references to employee and employer to payee and payer, respectively, and removing references to Form 941/C1ME were made. A copy of the rule can be found on the MRS website at <http://www.maine.gov/revenue/rules/homepage.html>.

## Prepaid Wireless Fee Notice of Intent Issued by the Maine Public Utilities Commission

The Maine Public Utilities Commission has issued Docket No. 2016-00228 notifying the public of intent to increase the prepaid wireless fee from \$1.01 to \$1.16 per transaction.

The prepaid wireless fee collected by wireless carriers and retailers is comprised of amounts for the Maine Telecommunications Education Access Fund, the Maine Universal Service Fund, and E-911. The proposal would increase the Maine Universal Service Fund portion of the fee.

Public comments may be filed directly with the Maine Public Utilities Commission through

October 27, 2016. View the notice at  
[http://maine.gov/mpuc/telecom/documents/noi/2016\\_00228\\_NOI\\_9\\_28\\_16.pdf](http://maine.gov/mpuc/telecom/documents/noi/2016_00228_NOI_9_28_16.pdf).

2016 Maine Educational Opportunities  
Tax Practitioner Institutes  
Maine Tax Forum  
(presented by SCORE Maine)

There is still time to register for upcoming continuing education opportunities. The full agenda and registration materials are available at [www.scoremaine.org/tax-practitioner-institute/](http://www.scoremaine.org/tax-practitioner-institute/) and [www.scoremaine.org/maine-tax-forum/](http://www.scoremaine.org/maine-tax-forum/).

The dates and locations for this year are as follows:

Tax Practitioner Institute

October 20 – Augusta Civic Center

October 25 – Brewer, Jeff's Catering

October 27 – Portland, Italian Heritage Center, 40 Westland Avenue

Maine Tax Forum

November 2 & 3 – Augusta Civic Center

The **Tax Practitioner Institute** is 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 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.

<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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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?

**Please contact:**

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