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Maine Tax Alert June 2016

Maine Revenue Services

Maine Department of Administrative & Financial Services

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MAINE TAX ALERT

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Maine Revenue Services Rulemaking Activity

Amended Rule 603, “Maine Estate Tax After 2012.” Maine Revenue Services (MRS) has amended Rule 603 (“Maine Estate Tax After 2012”). The rule explains in further detail the estate tax laws of the State of Maine for estates of decedents dying on or after January 1, 2013. In addition to miscellaneous technical changes, MRS amended an incorrect section reference to the Internal Revenue Code. A copy of the rule can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

MRS to Purge Older I-Filed Tax Returns Withholding and Unemployment Tax Returns Sales/Use and Service Provider Tax Returns

Beginning in August, MRS plans to purge Withholding and Unemployment Tax returns and Sales Tax and Service Provider Tax returns filed electronically using the MRS I-File system that are more than four years old. This step is being taken as part of an effort to make the system more efficient and to reduce any security risk to confidential taxpayer data. The purging of these returns does not change the statutory requirement that taxpayers must retain detailed records for a period of at least 6 years. Once the purge is completed, copies of returns filed more than four years ago will no longer be available through I-File.

Sales Tax Instructional Bulletin Changes

In recent months a number of sales tax Instructional Bulletins have been revised or discontinued, and further changes are planned for the near future.

1) Bulletins that have been updated for increased clarity or to incorporate statutory changes include Nos.: 1 (Service Stations and Auto Repair Shops); 2 (Funeral Directors); 3 (Photographers and Photofinishers); 22 (Manufacturers); 23 (Packing, Packaging and Shipping Materials); 36 (Exempt Organizations and Government Agencies); 41 (Medicines, Medical Equipment and Prosthetic Devices); 46 (Fabrication Services); 51 (Veterinarians); and 53 (Repairs and Warranties). Obsolete affidavit forms have been removed from some of these bulletins.

2) Recently discontinued bulletins include Nos. 11 (Barbers and Beauticians); 16 (Financial Institutions); 18 (Stonecutters and Monument Dealers); and 48 (Recycling Assistance Fee).

3) Bulletins 25 (Coupons and Gifts) and 30 (Transportation Charges) will soon be discontinued and merged into Bulletin 39 (Sale Price Upon Which Tax is Based), and Bulletin 28 (Installing Tangible Personal Property in Real Property) will soon be discontinued and merged into Bulletin 4(Contractors and Subcontractors).

4) Bulletins 44 (Depreciable Machinery and Equipment for Use in Commercial Fishing), 45 (Depreciable Machinery and Equipment for Use in Commercial Agriculture), 49 (Depreciable Machinery and Equipment for Use in Commercial Aquacultural Production) and 58 (Commercial Wood Harvesting) have been discontinued and merged into Bulletin 59 (Farming, Fishing, & Wood Harvesting).

Other changes will be made this summer and fall in response to legislation enacted during the recently concluded Second Regular Session of the 127th Maine Legislature. Watch in particular for further revisions to Bulletin 41, reflecting the expansion of the existing exemption for “prosthetic devices” to all sales of prosthetic or orthotic devices sold by prescription, effective October 1, 2016; and to Bulletin 59 reflecting the fact that effective January 1, 2017, fuel purchased for use in commercial agricultural or aquacultural production, commercial fishing, or commercial wood harvesting will be eligible for exemption and/or refund.

A full list of Instructional Bulletins, with a link to each one, may be seen at:
www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm.

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

Please contact:

Maine Revenue Services

PO Box 1060

Augusta, Maine 04332-1060