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# Maine Tax Alert September 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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## Inheritance Tax Liens

Maine Revenue Services ("MRS") recently received an inquiry regarding liens on property that would have been subject to the now repealed Maine inheritance tax. Although the Maine inheritance tax applied to deaths occurring prior to July 1, 1986, a question arose as to whether an inheritance tax lien extended by the filing of a lien certificate under 36 M.R.S. § 3404, 3<sup>rd</sup> paragraph still exists as to any property in the hands of a purchaser for value that is presently transferred. (Note: 36 M.R.S. § 3404 was last amended by PL 1989, c. 42, § 1 and later repealed by PL 1997, c. 668, § 26.) The Maine inheritance tax was replaced by the Maine estate tax for deaths occurring after June 30, 1986. Similar to current estate tax law, § 3404 provided that a lien attached to property subject to the inheritance tax and sold to a purchaser for value expires 10 years after a decedent's date of death unless further extended. MRS has no record of the existence of any such extended lien and does not expect to issue or pursue lien certificates for the now repealed Maine inheritance tax.

If you have any questions regarding this matter, please contact the Maine estate tax hotline at (207) 626-8480.

## In Case You Missed It

*As previously announced in an August 16, 2016 Tax Alert email*, the IRS recently issued a press release titled New Phishing Scheme Mimics Software Providers; Targets Tax Professionals. View the release at <https://www.irs.gov/uac/newsroom/new-phishing-scheme-mimics-software-providers-targets-tax-professionals>.

*As previously announced in a Tax Alert email dated September 2, 2016*, Maine Revenue Services has initiated the process of repealing Rule 324 ("ConnectME Tax Reimbursements"). Maine Revenue Services is proposing to repeal this rule as it is unnecessary and obsolete. It pertains to the administration of ConnectME tax reimbursements pursuant to 36 MRSA §2018, which was repealed several years ago. Repeal of the rule will have no impact whatsoever on any Maine taxpayers.

The deadline for comments is October 9, 2016. Comments should be directed to David E. Bauer, Esq. at Maine Revenue Services, 24 State House Station, Augusta, Maine 04333 or via e-mail to [david.e.bauer@maine.gov](mailto:david.e.bauer@maine.gov).

<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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