



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

Volume 21, No. 2

April, 2011

Public Communications Tel: (207) 626-8478

Extended Due Date for 2010 Estate Tax Returns

Federal Treatment

The federal Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (PL 111-312) enacted several changes to the estate tax laws, including a retroactive change for estates of decedents dying in calendar year 2010. The retroactive change restores the estate tax for 2010 decedents, with a top rate of 35% and an exclusion of \$5 million. Personal representatives have the option of filing estate tax returns under the new law or electing the prior law, which imposed no estate tax on 2010 decedents.

Personal representatives also are allowed an automatic extension of time to file estate tax returns for decedents who died after December 31, 2009 and before September 17, 2010. The extended due date is September 17, 2011 and applies to the filing of returns, the payment of taxes and the qualified disclaimers of interest in property under IRC § 2518.

Maine Treatment

Maine imposes a tax on the estate of each 2010 decedent with assets valued at greater than \$1 million (including gifts made within one year of death), whether or not a federal estate tax return is filed. If a personal representative elects to file a federal estate tax return for a 2010 decedent, using the automatic extension date, Maine will adjust the state tax return due date to match the federal due date. Maine will also accept the extended due date for making a qualified disclaimer of interest in property. **Payment of 90% of the estate tax, however, must be made by the original due date of the return in order to avoid interest and penalties.** Maine does not accept the extended federal date for payment of tax.

Individual Income Tax Assistance to be Provided on April 19, 2011

Maine Revenue Services will provide individual income tax taxpayer assistance on Tuesday, April 19, 2011, even though that day is a state shutdown day. Except for the Individual Income Tax Division and the e-file helpdesk, Maine Revenue Services will be closed on Tuesday, April 19, 2011. This is one of 10 closure days between July 1, 2010 and June 30, 2011. However, please note that all of Maine Revenue Services will be closed on Monday, April 18, 2011 in observance of Patriots Day. MRS internet applications are available every day, 24-hours a day.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 287-2076	(207) 287-5855	
Appellate	(207) 624-9854	(207) 287-3618	
Central Registration	(207) 621-5129	(207) 287-3733	division.uctax@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
Economic Research	(207) 624-9789	(207) 287-3618	
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel Tax	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-7729	
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) 287-2013	(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	
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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