



# MAINE TAX ALERT

**A Publication of Maine Revenue Services for Tax Professionals**

**Volume 18, No. 5**

**August, 2008**

**Public Communications Tel: (207) 626-8478**

## Form 2333ME Increased Fees for Printed Forms

Due to rising printing, postage and labor costs, Maine Revenue Services is forced to increase fees charged for 2008/2009 printed forms available using Form 2333ME. Prices for forms have not been adjusted for many years. Additionally, MRS will discontinue the practice of providing a set of free forms on Form 2333ME. The fees are used to offset printing, shipping and handling costs.

Downloadable forms continue to be available for free at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).

## Form 2848ME – Power of Attorney and Declaration of Representative

Form 2848ME - Power of Attorney and Declaration of Representative has been revised. The April 2008 revision of this form is posted to the Maine Revenue Services web site and is available for download at [www.maine.gov/revenue/forms/general/generalforms.htm](http://www.maine.gov/revenue/forms/general/generalforms.htm). Please discard any printed copies of older versions of this form you may have and use the April 2008 revision for all future filings.

## 2008 Tax Law Changes

A summary of the 2008 Maine tax law changes is now available on the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue). View this link to see the latest changes, including Sales Tax, Property Tax, Estate Tax and Income legislation.

## Maine Residents Property Tax and Rent Refund "Circuit Breaker" Program

The Maine Residents Property Tax and Rent Refund "Circuit Breaker" Program began on August 1, 2008. Applications for refunds of property tax assessed or rent paid during 2007 will be accepted through June 1, 2009. The **General** portion of the program provides refunds of up to **\$2,000** to persons of any age whose household income for 2007 was not more than \$60,000 for single-member households and not more than \$80,000 for those who lived with a spouse or dependent(s). To qualify for a refund, the 2007 property tax must be more than 4 percent of household income or the rent paid must be more than 20 percent of household income.

**Senior program** refunds are available to applicants who were at least 62 in 2007 (55 or over if disabled). In addition, for persons living alone, the household income for 2007 cannot be more than \$13,600; for a single person living with a dependent, or a married person who lived with a spouse, the 2007 household income cannot be more than \$16,800.

Applicants who qualify for both the Senior and General refunds will receive the larger of the two.

Beginning August 1, 2008, applications may be filed by computer using I-file at [www.maine.gov/revenue/netfile/TNRIfile.htm](http://www.maine.gov/revenue/netfile/TNRIfile.htm) (see page 10 of the booklet). Applications may also be filed by mail.

Application booklets will be mailed to individuals who submitted applications for last year's program, and to Municipal Offices, Area Agencies on Aging, Community Action Agencies, Pine Tree Legal offices, Bureau of Elder and Adult Services, DHHS District Offices, Health Clinics, Career Centers, Public Libraries and Adult Education locations. Booklets may be downloaded at [www.maine.gov/revenue/forms/tnr/tnr.htm](http://www.maine.gov/revenue/forms/tnr/tnr.htm) and can also be ordered by calling the Maine Revenue Services forms line at (207) 624-7894.

## Business Equipment Tax Reimbursement Program

The application period for the Business Equipment Tax Reimbursement program (BETR) began August 1, 2008. The program reimburses local property taxes paid on most qualified business property. Qualified business property must have been first placed in service in Maine after April 1, 1995. An annual application must be filed between August 1, 2008 and December 31, 2008 for eligible property taxes paid during calendar year 2007.

BETR application booklets will be mailed to businesses that have previously applied for reimbursement and to most municipal offices. Downloadable versions of the forms and instructions will also be available on the MRS web site at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). Other businesses wanting to take advantage of the program can order the application booklet by calling the forms line at (207) 624-7894.

## Forest Products Limited Time Exemption Certificate and Rebate on Parts and Supplies

A person engaged directly and primarily (more than 50% of the time) in the harvest-related transport of forest products (as defined below) is eligible to apply for a sales tax exemption certificate for the purchase of parts and supplies used in the repair and maintenance of motor vehicles and trailers that are directly and primarily used in transporting forest products from the forest land harvest site to the initial destination involving production or use. This certificate only applies to purchases made on or after April 1, 2008 but before October 1, 2008.

“Forest products” are defined as logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products, but does not include Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material, cones, or other seed crops.

For those purchasers who are engaged primarily in the harvest-related transport of forest products and have already paid sales tax on qualifying parts and supplies between April 1, 2008 and September 30, 2008, a sales tax refund is available. A refund application must be filed within 36 months of the date of the qualifying purchase. For more information on the exemption certificate and the refund provision, call (207) 624-9693 or visit our web site at [www.maine.gov/revenue/](http://www.maine.gov/revenue/).

<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) 287-3294	
Central Registration	(207) 621-5129	(207) 287-3733	<a href="mailto:division.uctax@maine.gov">division.uctax@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>
Economic Research	(207) 624-9789	(207) 287-3618	
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 624-9740	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel Tax	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894	(207) 622-3517	
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) 624-7729	
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) 287-2013	(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	
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.

## STATE OF MAINE

John Elias Baldacci, Governor

Rebecca M. Wyke, Commissioner  
Administrative and Financial Services

Jerome D. Gerard, Acting Executive  
Director, Maine Revenue Services

Suggestions for the Tax Alert?

**Please contact: Public Communications (207) 626-8478**

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