



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 626-8478

2009 Maine Tax Forum

Maine Revenue Services is pleased to announce that the 13th Annual Maine Tax Forum is scheduled for November 4 and 5, 2009 at the Augusta Civic Center. The Tax Forum is hosted by Maine Revenue Services, the Internal Revenue Service and Thomas College.

November 4 includes an update of recent federal and state tax developments and a representative from the Internal Revenue Service, Office of Professional Responsibility will make a presentation on Ethics. On November 5, Keynote Speaker William P. Marshall, Director, Examination (North Atlantic Area), Internal Revenue Service, Small Business/Self-Employed Division will speak on "2010 Program Priorities of the Small business/Self-Employed Division" and a discussion on Maine Tax Reform will be provided. Other forum topics include: Maine Pass-through Entity Filing Requirements and Compliance Activities; Investment Strategies/Retirement and Estate Planning; Case Law; Maine Department of Labor/Unemployment Compensation – Employee Misclassification; Economic Developments – Maine Tax Incentives; and IRS Initiatives.

The Tax Forum provides CLE credits. CPE credits are also available to CPAs, EAs and accountants.

Seating for the Maine Tax Forum is limited, so register now with downloadable registration forms available on the Maine Revenue Services web site at www.maine.gov/revenue.

2009 Employment Tax Seminar

The 6th Annual Employment Tax Seminar, hosted by Maine Revenue Services is scheduled for December 2, 2009 at the Augusta Civic Center. This one day seminar is designed for payroll professionals, human resource personnel, CPAs, accountants, controllers, business and office managers, CFOs, finance directors and bookkeepers. The Seminar provides CPE credits.

Seating for the Employment Tax Seminar is limited, so register now with downloadable registration forms available on the Maine Revenue Services web site at www.maine.gov/revenue.

New Estate Tax Liability Release Form

A law enacted during the past legislative session requires Maine Revenue Services to make available a form for personal representative discharge of liability from Maine estate tax (see Resolve, Related to the Maine Estate Tax, Resolves 2009, c. 101). Maine Revenue Services has posted this new form to the bureau web site at: www.maine.gov/revenue/forms/estate/2009.htm.

This legislative directive does not create a new statute to discharge an estate's personal representative from personal liability. The resolve simply requires the bureau to provide a form with which a personal representative may apply for a discharge of liability. The discharge statute, under 36 MRSA § 4066, allows a personal representative of an estate to apply for a discharge of personal liability from any additional tax liability that may be assessed, as long as the current liability of the estate has been paid. The law states:

If the personal representative makes a written application, accompanied by a copy of the final determination of the federal estate tax liability, if any, and other supporting documentation that the State Tax Assessor may require, to the assessor for determination of the amount of the tax and discharge of personal liability for that tax, the assessor, as soon as possible and in any event within one year after the making of the application, or if the application is made before the return is filed, then within one year after the return is filed, shall notify the personal representative of the amount of the tax and of any interest on that amount. The personal representative, on payment of that amount, is discharged from personal liability for any deficiency in tax subsequently found to be due and is entitled to a certificate of discharge.

Prior to the enactment of the resolve, a personal representative was required to submit a letter requesting the discharge of liability. Now, to request the discharge, a personal representative must complete the application for discharge. A copy of the federal closing letter (if a federal estate tax return is due) must be attached to the application.

Form 706ME

In previous years, Maine Revenue Services has provided printed Form 706ME. However, the vast majority of estates do not use these returns. Instead, they file returns prepared by tax preparation programs. To eliminate waste and control processing costs, **Form 706ME will no longer be routinely printed.** The forms are available for download from the Maine Revenue Services web site at www.maine.gov/revenue/forms. Estates who would like to have a copy of the forms and instructions mailed to them may order one using the forms line at 207-624-7894.

<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	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) 624-9740	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 287-8276	(207) 287-6975	efunds.transfer@maine.gov
Estate 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.

STATE OF MAINE

John Elias Baldacci, Governor

Ryan Low, 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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