



MAINE TAX ALERT

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2012 Maine Individual Income Tax Returns Filed by Married Same-sex Couples

On November 29, 2012, Governor Paul LePage certified the November 6, 2012 election results making Maine the ninth state to legalize same-sex marriage. The law will become effective 30 days after the vote was certified. Therefore, December 29, 2012 is the earliest date that marriage licenses can be issued to same-sex marriage partners in Maine. In addition, the new law extends legal recognition to same-sex marriages validly licensed and performed in other states.

For Maine income tax purposes, same-sex couples who are legally married on the last day of the tax year must file their Maine individual income tax return using the filing status of either 'Married filing Jointly' or 'Married filing Separate' even if they filed a federal return using a filing status of 'Single' or 'Head-of-Household.' Taxpayer(s) using a different federal filing status must complete a pro-forma federal individual income tax return using either the 'Married filing Jointly' or 'Married filing Separately' filing status and using the exemptions, deductions and credits available for that filing status in order to complete their Maine individual income tax return.

Affected Maine returns may be filed electronically using Maine I-file, the MRS Internet filing application at www.maine.gov/revenue/netfile/gateway2.htm or filed on paper. E-file options are not available for taxpayers whose filing status on their Maine individual income tax return differs from the filing status shown on their federal individual income tax return.

| <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 | |
| Audit | (207) 822-0450 | (207) 822-0453 | |
| 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 |
| E-file Help Desk (1040 ONLY) | (207) 624-9730 | (207) 287-6628 | efile.helpdesk@maine.gov |
| Electronic Funds Transfer | (207) 624-5625 | (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 | | |
| 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?

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