



# MAINE TAX ALERT

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## MRS Rulemaking Activity

**Rule 202, “Tree Growth Tax Law Valuations - 2008.”** Revised rule 202, available at [www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules), which was last amended for 2007, fulfills the requirement that each year the State Tax Assessor determine 100% valuations per acre for each forest type by economic region for parcels under the Tree Growth Tax Law. These changes to Rule 202 are effective March 9, 2008.

**Rule 801 Revised, “Apportionment of Income.”** Revised Rule 801, available at [www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules), explains the basis for the apportionment of net income of corporations, pass-through entities, sole proprietorships and other business types. Current revisions reflect recent statutory changes to the apportionment of income and clarify definitions and provide explanations of various aspects of apportionment. These changes to Rule 801 are effective March 12, 2008.

**Rule 810 Revised, “Maine Unitary Business Taxable Income, Combined Reports and Tax Returns.”** Revised Rule 810, available at [www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules), describes standards for determining income tax for unitary businesses and for filing combined reports. Current revisions reflect recent statutory changes to the apportionment of income and clarify definitions and provide guidance regarding estimated tax payments. These changes to Rule 810 are effective March 12, 2008.

## Federal Economic Stimulus Rebates

Taxpayers who must file a federal income tax return for the sole purpose of getting the federal economic stimulus rebate do **not need to file a Maine income tax return** unless they otherwise meet Maine's filing requirements.

Generally, residents of Maine who are required to file a federal income tax return and part-year residents, nonresidents and “safe harbor” residents who have Maine taxable income must file a Maine income tax return. However, a taxpayer is not required to file a Maine individual income tax return if all of the following requirements are met:

- Maine taxable income is \$2,000 or less,
- The taxpayer cannot be claimed as an exemption on someone else’s return,
- The taxpayer is not subject to the Maine Minimum Tax.

## Tax Return Preparer Identification - Reminder

Tax return preparer's that are paid to complete Maine tax returns must include their signature, printed name and name of the business, date signed, telephone number and their social security number (or PTIN) in the space provided on each return they prepare.

Missing information may result in slower processing of affected returns.

<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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