



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 626-8478

Maine Revenue Services is Moving

Maine Revenue Services, including the Taxpayer Service Center, currently located at 26 Edison Drive in Augusta will be relocating to Maine Revenue Services' new central office building at 51 Commerce Drive in Augusta on November 1, 2012.

Taxpayers will be able to receive assistance for all of the taxes and programs administered by Maine Revenue Services at the new location, Monday – Friday, 8:00 am – 4:30 pm, state recognized holidays excepted. Taxpayers needing more information about the new location may call 626-8475.

MRS Rulemaking Activity

Adopted Rule 104, “Filing of Maine Tax Returns.” This rule last amended in 2010, provides definitions and explanations of statutory terms and procedures for filing Maine tax returns, including electronic filing requirements. The adopted Rule was revised to include new definitions of “software developer” and “threshold amount,” and add specifications for software developers to require 2-D bar codes to returns. A new section .02 was added describing current statutory filing requirements and an exception for individual income tax filers, and adding a new exception to filing requirements for tax years beginning on or after January 1, 2013. An application date was added to the Rule. Revisions were also made to make language more precise and to correct format, including renumbering, correcting references and the title to reflect that the rule no longer covers only electronic filing.

Rule 104 can be found on the MRS web site at www.maine.gov/revenue (select Laws & Rules).

Manager Selected for MRS Criminal Investigations Unit and Tax Compliance Unit

Maine Revenue Services (MRS) is pleased to announce that Bonnie Kouletsis has been selected as the new District Tax Audit Manager of the Criminal Investigations Unit and Tax Compliance Unit at Maine Revenue Services. She began her job duties on Wednesday, October 17.

Ms. Kouletsis comes to MRS with a strong educational background and extensive job experience. She has a B.A. in English Literature, an M.S. degree in accounting, and a law degree from Fordham Law School, where she concentrated on commercial transactions and business

taxation. Ms. Kouletsis is a licensed attorney with the states of Maine and New York, and also holds an inactive New York C.P.A. license. Ms. Kouletsis has worked as a CPA for a mid-sized firm in New York and as an accounting manager for Home Box Office. More recently, she has maintained her own law practice in Waterville, Maine since 2003.

2013 Income Tax Withholding Changes

Tax laws enacted during the last two legislative sessions result in lower Maine income tax withholding for most taxpayers beginning in 2013. In particular, three law changes directly impact the calculation of 2013 Maine income tax withholding amounts:

- 1) The number of Maine tax rate brackets are reduced from 4 (2%, 4.5%, 7% & 8.5%) to 3 (0%, 6.5% & 7.95%). Note that the new rate structure includes a 0% bracket and that the top rate is reduced from 8.5% to 7.95%.
- 2) The 2013 Maine standard deduction amounts conform to the 2013 federal standard deduction amounts. Thus, the 2013 Maine standard deduction amounts are \$6,100 for single taxpayers and \$10,150 for taxpayers filing married joint.
- 3) The 2013 Maine personal exemption amount conforms to the 2013 federal personal exemption amount of \$3,900.

These changes are reflected in the 2013 withholding tax rate schedules and calculations available at www.maine.gov/revenue/forms/with/2013.htm. If you have any questions about the 2013 schedules and calculations, please call 207 626-8475 (press 1, option 4) or email withholding.tax@maine.gov.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 287-5838	(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) 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		
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) 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	
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?

Please contact: Public Communications (207) 626-8478
Maine Revenue Services
PO Box 1060
Augusta, Maine 04332-1060