



# 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 Rulemaking Activity

**Rule 803 Revised.** Maine Revenue Services recently completed revisions to Rule 803, “Withholding Tax Reports and Payments.” The new rule may be viewed on the MRS web site at [www.maine.gov/revenue/rules/](http://www.maine.gov/revenue/rules/). Among other things, the amended rule clarifies wage methods of withholding, use of electronic W-4ME forms and withholding of wages paid to Maine residents working outside of Maine.

**Rule 805 Adopted.** Maine Revenue Services recently completed revisions to Rule 805, “Composite Filing Estate Tax.” The new rule may be viewed on the MRS web site at [www.maine.gov/revenue/rules/](http://www.maine.gov/revenue/rules/). Among other things, Rule 805 clarifies the requirements for participation by certain taxpayers in composite returns, including Electing Small Business Trusts (ESBT) and Qualified Subchapter S Trusts (QSST), and explains more clearly required returns for tiered entity structures.

## 2008 Tax Forms

Form 2333ME for ordering 2008 tax forms is now available on the Maine Revenue Services web site at [www.maine.gov/revenue/forms/general/Form2333\\_08\\_FINAL.pdf](http://www.maine.gov/revenue/forms/general/Form2333_08_FINAL.pdf). A printed version of Form 2333ME is also available by calling (207) 624-7894 to leave your name and address.

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. Forms may be downloaded free of charge at [www.maine.gov/revenue](http://www.maine.gov/revenue) (click on Forms, Publications & Applications).

## 2008 Tax Practitioner Institutes

The 2008 Tax Practitioner Institute, hosted by the Service Corps of Retired Executives Association (SCORE), will be held at three locations in Maine on October 28 (Portland), October 30 (Bangor), and November 13 (Augusta).

Federal and state tax specialists will present workshops designed for those interested in keeping abreast of federal and state tax laws and regulations. The Institute provides 8 hours (including one hour of ethics) of CPE credits.

Seating will be limited and registrations will be accepted by mail only. For more information on Institute programs and locations and for registration forms, contact SCORE at (207) 622-8509 or visit the ScoreMaine.org web site at [www.scoremaine.org/](http://www.scoremaine.org/).

## Maine Revenue Services Conforms to IRS Guideline to Postpone Taxpayer Deadlines in Areas Affected by Hurricane Ike

Maine Revenue Services has announced Maine Tax Filing Relief for those located in the Presidential-declared disaster areas affected by Hurricane Ike.

Businesses, individuals and those whose tax records are located in the Hurricane Ike disaster area will have until January 5, 2009 to file tax returns and submit tax payments that were due on or after September 7, 2008. The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Taxes, Individual and Corporate Income Taxes, the Estate Tax and Financial Institution Franchise Tax.

Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply. For those affected by Hurricane Ike, this relief includes the September 15, 2008 due date for sales tax and estimated income taxes. The relief also applies to withholding tax payments due October 31, 2008; sales tax payments due the 15<sup>th</sup> of each month September, 2008 through December, 2008; and individual and corporate income tax returns with extended due dates falling within the period of relief. However, the extended due dates do not automatically apply to Maine Form W-3ME and information returns, such as Forms W-2 and 1099. Extensions for filing these forms will be granted on a case-by-case basis for reasonable cause.

To qualify for relief, affected taxpayers should write "HURRICANE IKE" across the top of their return. Businesses or individuals located in the Presidential-declared disaster area who receive penalties and interest for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 (Income Tax programs) or 207-624-9693 (Sales Tax programs) for a waiver of the penalties and interest.

If the IRS grants relief to other areas affected by the hurricane or grants an additional relief period, Maine Revenue Services intends to grant similar relief to affected Maine taxpayers.

Taxpayers with questions about special Federal tax relief associated with Hurricane Ike should contact the IRS at 866-562-5227 or go to the IRS web site at [www.irs.gov](http://www.irs.gov) for posted information. Taxpayers with questions about their Maine taxes are encouraged to contact Maine Revenue Services at 207-626-8475 (Income Tax programs) or 207-626-9693 (Sales Tax programs), or visit the Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue).

## Maine Revenue Services Criminal Tax Cases

The following tax cases were recently prosecuted by the Attorney General's Office with assistance by the Maine Revenue Services' Criminal Investigations Unit:

### **January-August 2008 Criminal Tax Convictions:**

**On January 30, 2008, Donald Sherburne** of Skowhegan, Maine pled guilty to six counts of Failure to Make and File Maine Income Tax Returns for tax years 2001-2006. Mr. Sherburne later appeared for sentencing in the Skowhegan District Court on May 28, 2008, before Judge James McMichael. The Court sentenced him to 60 days in jail, with all but two days suspended and six months of probation along with a restitution order of \$10,002. He was also ordered to pay a \$200 fine on each of the remaining five counts. The Court accepted the State's sentence recommendation and ordered that Mr. Sherburne be taken into custody immediately. He was ordered to pay full restitution by the end of the probationary period.

**On February 20, 2008, Angela Ferrante** of Bangor, Maine entered a guilty plea to seven felony counts in Bangor Superior Court. She pled guilty to one Class C count of Theft by Deception and six Class B counts of Aggravated Forgery- all for defrauding the State's Tax and Rent Refund "Circuit-Breaker" Program. Ms. Ferrante was sentenced to two years in jail, with all but 15 days suspended, and three years of probation. Mr. Ferrante was also ordered to pay restitution of \$9,890.

**On February 26, 2008, Roger Gower** of Portland, Maine appeared in Portland Superior Court and pled guilty to four counts of Class C Theft by Deception for defrauding the State's Tax and Rent Refund "Circuit-Breaker" Program. Mr. Gower is a co-defendant in this matter with Pamela Miller, whose related charges were resolved in April, 2008. Mr. Gower was sentenced to serve four months in the Cumberland County Jail for his role in this scheme. Mr. Gower was also ordered to pay restitution in the amount of \$787 to the State of Maine.

**On March 4, 2008, James Green** of Bangor, Maine appeared in Bangor District Court and entered a "no contest" or nolo plea to one count of Class E Theft by Deception for defrauding the State's Tax and Rent Refund "Circuit-Breaker" Program. At the sentencing hearing which followed, the court imposed a \$750 fine and restitution in the amount of \$264.32 to the State of Maine.

**On March 8, 2008, Burton Page III** of Lewiston, Maine appeared in Rockland District Court and pled guilty to Theft of Lost, Mislaid or Mistakenly Delivered Property after being arrested and arraigned in December, 2007. Mr. Page had received a \$712.00 Maine income tax refund he was not entitled to in conjunction with a scheme which originated from the Maine State Prison. Several other individuals, including the promoter of the scheme, have already pled guilty and been sentenced in the matter. Mr. Page was ordered by the court to make monthly restitution payments and pay the amount in full by October or face a 60-day jail sentence. If Mr. Page follows the court order and pays restitution, his sentence will only involve a fine of \$500.

**On March 26, 2008, Bruce Hall** of Portland, Maine (previously of Washington County, Maine)

appeared in Machias District Court and entered guilty pleas to six counts of Failure to Make and File Maine Income Tax Returns for the years 2001-2005. Mr. Hall was sentenced to nine months in jail, with all but 15 days suspended on Count I; on Count II, a consecutive nine-month sentence was imposed, all suspended; Counts III through IV imposed concurrent, nine-month jail sentences, all suspended. Mr. Hall received a two-year probationary period and ordered to pay restitution of \$35,000 to the State of Maine.

**On March 28, 2008, Mark Rondeau** of Sanford, Maine appeared in Alfred Superior Court and entered no contest pleas to two counts of Failure to Truthfully Account For and Pay Over Collected Sales Tax. Mr. Rondeau was found guilty by the Court and was sentenced to six months in jail, with all but 7 days suspended and one year of probation on the first count, and a consecutive six-month jail sentence, all suspended, and one year of probation on the second count. Mr. Rondeau was also ordered to pay restitution of \$27,170.

**On April 25, 2008, Pamela Miller** of Portland, Maine appeared in Portland Superior Court and entered a “no-contest” plea to one Class B Count of Aggravated Forgery for defrauding the State’s Tax and Rent Refund “Circuit-Breaker” Program. Ms. Miller was found guilty by the court and a five-day jail sentence was imposed. She must also pay restitution to the State of Maine in the amount of \$93.30. Ms. Miller is a co-defendant in this matter with Roger Gower, whose related charges were resolved in February, 2008

**On May 12, 2008, Robert Steiner** of Lewiston, Maine (formerly of the Maine State Prison) appeared in Rockland Superior Court and pled guilty to Class C Theft by Deception, for his role in participating with a scheme to receive a fraudulent Maine income tax refund while incarcerated at the Maine State Prison. Mr. Steiner was sentenced to serve 60 days in the Knox County Jail with credit for time served resulting from his arrest in early March on this charge. Mr. Steiner was also ordered to pay \$625 in restitution within the next 18 months.

**On May 9, 2008, Eric Bubar** of Stonington, Maine appeared in Ellsworth District Court and pled guilty to five counts of Failure to File Maine income taxes and one count of Failure to Pay Maine income taxes for tax years 2001-2005. Mr. Bubar was sentenced to six months in jail, with all but ten days suspended, and one year probation on Count I; a consecutive six-month sentence, all suspended, and one year probation on Count II; and 10 days concurrent sentences on each of the remaining four counts. He was also ordered to pay restitution of \$7,631, one-half each year of the two-year probationary period.

**On June 2, 2008, Paul Lavalley III of Gray, Maine** appeared in Portland District Court for sentencing on five counts of Failure to Make and File Maine Income Tax Returns for tax years 2002-2006. Mr. Lavalley previously pled guilty to these charges in March. Prior to sentencing, Mr. Lavalley paid \$10,000 of restitution through his attorney, and he paid another \$4,000 after sentencing. Mr. Lavalley was sentenced to serve sixty days in jail with all but four days suspended, six months probation on Count 1, and pay a \$200 fine on each of the remaining four counts. Mr. Lavalley was also ordered to pay restitution not to exceed \$14,387 within the six-month probationary period. Mr. Lavalley’s total calculated restitution with tax and interest was \$24,387.

**On July 24, 2008, Bradley C. Bartlett Jr. of Yarmouth, Maine** appeared in Portland Superior Court and pled guilty to six counts of Failure to Make and File Maine income taxes for tax years 2001-2006. Mr. Bartlett was sentenced on 9/9/2008 and ordered to serve four days in jail and pay fines of \$1,000. Prior to sentencing, Mr. Bartlett filed his missing tax returns related to the conviction and paid a substantial amount of the tax due for these years. The court-ordered restitution was set at \$4,000, which was the balance due, and Mr. Bartlett must pay this by 9/16/08. Mr. Bartlett's total restitution to the State was \$14,304.

**On July 24, 2008, Robert A. Hastings of Portland, Maine** appeared in Portland Superior Court and pled guilty to six counts of Failure to Make and File Maine income tax returns for tax years 1998-2007. Mr. Hastings had been originally charged in early 2005 and a plea was expected in July of that year; however, Mr. Hastings failed to appear in court and a warrant for his arrest was issued. The warrant was finally executed on June 16, 2008. In the interim, Mr. Hastings also failed to file and pay income tax for all the years subsequent to the 2005 complaint (2004-2007). Therefore, a second complaint was filed for those years. Mr. Hastings was sentenced to 364 days in jail, with all but 25 days suspended, and one year probation on the first count of the original complaint, a consecutive 364 days, all suspended and one year probation on the second count of the original complaint, and 25 days concurrent on all remaining counts on the original complaint as well as on the four counts of the new complaint. Mr. Hastings was ordered to pay a total of \$21,940 of restitution both as a part of his sentence and as a special condition of his probation, \$2,500 of which is due by August 24, 2008.

**On July 24, 2008, Steven Sterling of Falmouth, Maine** appeared in Portland Superior Court for a docket call; on August 21, 2008, he pled guilty to one count of Failure to Make and File Maine income tax returns, as well as six counts of Failure to Pay Maine income tax for tax years 2001-2006. Mr. Sterling was sentenced to 90 days in jail, with all but 4 days suspended and a total of three years probation. Mr. Sterling was ordered to pay restitution of \$14,500 and he must file and pay his 2007 Maine income tax return.

**On August 13, 2008, Eric Grove of Scarborough, Maine** appeared in Augusta Superior Court and pled guilty six counts of Failure to Make and File Maine income taxes for tax years 2002 through 2007. Mr. Grove was sentenced to five days in jail and must pay restitution in the amount of \$24,066 over a one-year probationary period.

#### **Probation Violations:**

**On January 2, 2008, Heidi Goodale** of Vassalboro, Maine was summonsed to appear in Waterville District Court for her Failure to Pay Restitution while on Probation. Ms. Goodale failed to appear and a warrant for her arrest was issued. Ms. Goodale was subsequently arrested and served 30 days in jail before her appearance on March 7, 2008. Ms. Goodale admitted to the violation and was sentenced to 30 days in jail, with credit for time served. Ms. Goodale's probation continued thereafter. Ms. Goodale was convicted on 10/12/2005 for Failure to Make and File Maine income taxes for tax years 1999-2004.

**On January 3, 2008, Darren Quimby** of Skowhegan, Maine appeared in Skowhegan District

Court after being arrested for Failure to Pay Restitution while on Probation. Mr. Quimby admitted to the violation and was sentenced on 6/18/08 to serve a 4-day minimum jail sentence, with potential for more jail time if he fails to make minimum monthly payments. Mr. Quimby was convicted on 6/15/2005 for Failure to Make and File Maine income taxes, for tax years 1999-2003.

**On January 14, 2008, Robert W. Blethen Jr.** of Scarborough, Maine entered an admission for Failure to Pay Restitution while on probation. Mr. Blethen had actually been arrested on other charges; however, his bail was forfeited to pay a large portion of the outstanding restitution for back taxes. Mr. Blethen was convicted on 8/18/2006 for Failure to Make and File Maine income taxes for tax years 2000-2004.

**On January 22, 2008, William Laverdiere** of Portland, Maine appeared in Portland Superior Court after being arrested for Failure to Pay Restitution while on Probation. Mr. Laverdiere admitted to the violation on 2/27/08 and was ordered to make \$300 monthly payments or face additional jail time. At a hearing on 8/20/08, the judge sentenced him to serve 60 days in jail when it was determined he had failed to comply with the order. Mr. Laverdiere was convicted on 2/06/2006 for Failure to Make and File Maine income taxes for tax years 1998-2003.

**On February 2, 2008, Paul McHugh** of Kennebunk, Maine appeared in Biddeford District Court and admitted to being in violation of his probation for Failure to Pay Restitution. Mr. McHugh was compelled to either begin making restitution payments, or face time in jail. As a result, Mr. McHugh has now paid his \$12,727 court-ordered restitution in full. Mr. McHugh was convicted on 11/22/2005 for Failure to Make and File Maine income taxes for tax years 1999-2002.

**On February 6, 2008, Holly Steeves** of Poland, Maine was summonsed to appear in Augusta District Court for Failure to Pay Restitution while on probation. Ms. Steeves failed to appear and a warrant for her arrest issued. Ms. Steeves subsequently turned herself over to authorities and paid bail of \$2,500. As a condition of her release, Ms. Steeves was ordered to make monthly payments for her restitution or she would again be incarcerated. Ms. Steeves was convicted on 2/7/2007 for Failure to Make and File Maine income taxes, as well as Failure to Truthfully Account For and Pay Over Withholding Tax for tax years 2002-2005.

**On February 11, 2008, David Townsend** of Portland, Maine appeared in Portland District Court for Failure to Pay Restitution while on probation. As a result, Mr. Townsend was given until February 19, 2008 to pay his restitution or face additional jail time. Mr. Townsend subsequently paid his outstanding balance in full. Mr. Townsend was convicted on 3/6/2006 for Failure to Make and File Maine income taxes for tax years 2000-2004.

**On February 12, 2008, Edward O'Brien** of Scarborough, Maine appeared in Portland District Court for Failure to Pay Restitution while on probation. During a subsequent hearing, the court ordered Mr. O'Brien to begin make monthly restitution payments or face additional time in jail. Mr. O'Brien was convicted on 8/30/2004 for Failure to Make and File Maine income taxes for tax years 1995-2003.

**On March 3, 2008, Michael Lavoie** of Oxford, Maine appeared in Portland District Court for Failure to Pay Restitution while on probation. At a probation hearing 6/16/2008, Mr. Lavoie

admitted to the violation and was ordered to make weekly payments or face additional jail time. Mr. Lavoie was convicted on 3/5/2007 for Failure to Make and File Maine income taxes for tax years 2000-2005.

**On March 10, 2008, Scott McKenney** of Portland, Maine appeared in Portland District Court for Failure to Pay Restitution while on probation. Mr. McKenney's probation was subsequently terminated when he completely paid his outstanding restitution in full. Mr. McKenney was convicted on 6/27/2005 for Failure to Make and File Maine income taxes for tax years 1998-2003.

**On March 19, 2008, John R. Patnaude Jr.** of Shawmut, Maine appeared in Skowhegan District Court for Failure to Pay Restitution while on probation. Mr. Patnaude paid his entire restitution in full just prior to his court date; therefore, the matter was dismissed. Mr. Patnaude was convicted on 11/09/2005 for Failure to Make and File Maine income taxes and also Failure to Pay Maine income taxes for tax years 1999-2004.

**On March 25, 2008, Richard Newcomb** of Peaks Island, Maine appeared in Portland District Court for Failure to Pay Restitution while on probation. At his hearing on April 28, 2008, Mr. Newcomb paid his entire restitution and the motion was subsequently dismissed. Mr. Newcomb was convicted on 5/14/2007 for Failure to Make and File Maine income taxes for tax years 2000-2004.

**On April 8, 2008, Matthew Strout** of Winthrop, Maine appeared in Augusta Superior Court for Failure to Pay Restitution while on probation. At the subsequent hearing on 5/6/2008, Mr. Strout admitted to the violation and was ordered to make monthly restitution payments or face up to six months in jail. Mr. Strout was convicted on 12/4/06 for Failure to Make and File Maine income taxes for tax years 2001-2003.

**On April 16, 2008, John Emerton** of Portland, Maine appeared in Portland Superior Court for Failure to Pay Restitution while on probation. Mr. Emerton admitted to the violation and was sentenced to serve a 20-day jail sentence with probation to continue. Mr. Emerton was convicted on 2/24/2004 for Failure to Make and File Maine income tax taxes for tax years 1997-2002.

**On May 14, 2008, Hugh McKeough** of Portland, Maine appeared in Portland Superior Court for Failure to Pay Restitution while on probation. Mr. McKeough will be compelled to begin making restitution payments or face additional sanctions at his sentencing hearing in November. Mr. McKeough was convicted on 10/25/2005 for Failure to Make and File Maine income taxes for tax years 1998-2003.

**On July 7, 2008, Aaron Doherty** of Portland, Maine appeared in Portland District Court after being arrested on June 13, 2008 for Failure to Pay Restitution while on probation. Mr. Doherty admitted to the violation and was sentenced to serve 60 days in jail. Mr. Doherty was convicted on 10/24/2005 for Failure to Make and File Maine income taxes for tax years 1999-2004.

**On July 29, 2008, Terrence Hilton Jr.** of South Portland appeared in Augusta Superior Court for Failure to Pay Restitution while on probation. Mr. Hilton admitted to the violation and was sentenced to serve a 90-day jail sentence. Mr. Hilton was previously convicted twice for tax

violations- first on 10/31/2003 for Failure to Make and File Maine income taxes, in regards to the years 1996-2001. Mr. Hilton's second conviction occurred on 11/20/06 for Class C Failure to Make and File Maine income taxes, as well as Class C Failure to Pay Maine income tax for tax years 2002-2005.

**Motions to Enforce Restitution:**

**On February 26, 2008, Michael A. LeDuc** of Windham, Maine appeared in Portland Superior Court pertaining to a Motion to Enforce Restitution in his 2002 conviction. Mr. LeDuc was ordered to begin making monthly restitution payments and a hearing was set for 8/26/2008 to evaluate his compliance. Mr. Leduc failed to appear at his 8/26/2008 court date and a warrant for his arrest was issued with bail set at \$6,143, the remaining amount due on his restitution. Mr. LeDuc was previously convicted in 2002 for Class B Theft by Misapplication for failure to turn over sales tax, in regards to the tax years 1996-2000. Mr. LeDuc had been ordered to pay restitution in the amount of \$30,000.



## 2009 Individual Income Tax Rates

Below are the individual income tax rate schedules for tax years beginning in 2009. The rate schedules for 2008 are found at [www.maine.gov/revenue/forms/1040/2008/RateSched08.pdf](http://www.maine.gov/revenue/forms/1040/2008/RateSched08.pdf).

Note: The 2009 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.209, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to the inflation adjustment for tax year 2009.

**Do not use these tax rate schedules to determine income tax withholding from wages.**

### Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$5,050	2.0% of the taxable income
\$ 5,050 but less than \$10,050	\$ 101 plus 4.5% of excess over \$ 5,050
\$ 10,050 but less than \$20,150	\$ 326 plus 7.0% of excess over \$10,050
\$ 20,150 or more	\$1,033 plus 8.5% of excess over \$20,150

### Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:	The tax is:
Less than \$7,600	2.0% of the taxable income
\$ 7,600 but less than \$15,100	\$ 152 plus 4.5% of excess over \$ 7,600
\$ 15,100 but less than \$30,250	\$ 490 plus 7.0% of excess over \$15,100
\$ 30,250 or more	\$1,551 plus 8.5% of excess over \$30,250

### Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$10,150	2.0% of the taxable income
\$ 10,150 but less than \$20,150	\$ 203 plus 4.5% of excess over \$10,150
\$ 20,150 but less than \$40,350	\$ 653 plus 7.0% of excess over \$20,150
\$ 40,350 or more	\$2,067 plus 8.5% of excess over \$40,350

<b>Personal Exemption:</b>	\$2,850	
<b>Standard Deduction:</b>	Single - \$5,700	Married Filing Jointly - \$9,500
	Head-of-Household - \$8,350	Married Filing Separate - \$4,750

Additional Amount for Age or Blindness:

\$1,100 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,200 if one spouse is 65 or over and blind, \$2,200\* if both spouses are 65 or over, \$4,400\* if both spouses are 65 or over and blind, etc.

\*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,400 if unmarried (single or head-of-household). The additional amount is \$2,800 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$950 or earned income plus \$300 (up to the standard deduction amount).

<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

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**

Maine Revenue Services  
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Augusta, Maine 04333-0024