



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

Volume 29, Issue 10

December 2019

## 2020 Maine Individual Income Tax Withholding Tables

The 2020 Maine Withholding Tables for Individual Income Tax have been published. The 2020 tables are available at [www.maine.gov/revenue/forms/with/2020/20\\_WH\\_Tab&Instructions.pdf](http://www.maine.gov/revenue/forms/with/2020/20_WH_Tab&Instructions.pdf).

Please note the important notices on the front cover of the booklet, particularly the following:

- The Maine Form W-4ME (Employee's Withholding Allowance Certificate for Maine) has been changed to assist employees in determining the number of allowances they should claim for Maine income tax withholding purposes. Employees do not need to update an existing Maine Form W-4ME unless their situation changes. The updated Form W-4ME is available at [www.maine.gov/revenue/forms/with/2020/20\\_Form%20W-4ME.pdf](http://www.maine.gov/revenue/forms/with/2020/20_Form%20W-4ME.pdf).
- Recent amendments to U.S. Treasury Regulations permit employers to voluntarily truncate social security numbers ("SSNs") on federal Forms W-2 and W-2C furnished to employees. However, copies furnished to the IRS or Social Security Administration must include the employee's full SSN. Similarly, for Maine purposes, federal forms W-2 and W-2C provided to MRS by the employer or agent of the employer must include the employee's full SSN. Truncation of the employer identification number is not permitted on these forms.

## Maine Revenue Services ("MRS") Property Tax Bulletin Updates

The Property Tax Division has posted two bulletin updates to the MRS website:

- **Bulletin No. 6 – Taxation of Mobile Homes and Camper Trailers.** This updated bulletin removes the 32-foot limit for length of camper trailers, due to a recent law change, and makes other clarifications.
- **Bulletin No. 13 – Motor Vehicle Excise Tax & Personal Property.** This updated bulletin removes the reference to truck campers, which are no longer subject to excise tax. The bulletin also describes the new exemption for well-drilling equipment, which was enacted earlier this year, and makes other clarifications.

The updated bulletins are available on the Property Tax Applications, Rules, and Publications page: [www.maine.gov/revenue/forms/property/appsformspubs.htm](http://www.maine.gov/revenue/forms/property/appsformspubs.htm).

## Sales Tax Updates (Tobacco Tax)

Beginning January 2, 2020, the excise tax rate imposed on smoking tobacco products (other than cigarettes, smokeless tobacco, and any product containing adult-use or medical marijuana) is increased from 20% to 43% of the wholesale sale price. The tax rate on smokeless tobacco products (e.g., chewing tobacco and snuff) remains at \$2.02 per ounce or \$2.02 per package, depending on the overall weight of the package.

The Maine Legislature has amended the definition of “tobacco products” to include “electronic smoking devices and liquids used in electronic smoking devices whether or not they contain nicotine.” An “electronic smoking device,” as defined in 36 M.R.S. § 4401(2-A), means the following:

[A] device used to deliver nicotine or any other substance intended for human consumption that may be used by a person to simulate smoking through inhalation of vapor or aerosol from the device, including, without limitation, a device manufactured, distributed, marketed or sold as an electronic cigarette, electronic cigar, electronic pipe, electronic hookah or so-called vape pen.

MRS will be requiring a new electronic schedule for Licensed Tobacco Distributor tax returns beginning with the January 2020 period. The electronic schedule templates will be made available on the MRS website. The Tobacco Tax returns will still be preprinted, mailed, and filed on paper. Please note that the Tobacco Tax returns will be considered unfiled unless the electronic schedules are provided. Electronic schedules must be emailed to [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov) at the time of filing the Tobacco Tax return.

For detailed information regarding these changes, please review the notice found on the MRS website at [www.maine.gov/revenue/forms/other/tobacco/TobaccoNotice122019.pdf](http://www.maine.gov/revenue/forms/other/tobacco/TobaccoNotice122019.pdf)

## Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 626-8475 or email [fraudalert.mrs@maine.gov](mailto:fraudalert.mrs@maine.gov) as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<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	
Contact Center	(207) 624-9784	(207) 287-6975	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@maine.gov</a>
Central Registration	(207) 624-5644	(207) 287-6975	<a href="mailto:taxregistration@maine.gov">taxregistration@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>
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	<a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>
Insurance Premiums Taxes	(207) 624-9753	(207) 624-9694	
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) 624-5600	(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) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
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.

Suggestions for the Tax Alert?

**Please contact:**  
**Maine Revenue Services**  
**P.O. Box 1060**  
**Augusta, ME 04332-1060**