



MAINE TAX ALERT

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Maine Revenue Services (“MRS”) Rulemaking Activity

Rule 807, “Residency.” Effective December 26, 2020, Rule 807 is adopted. MRS has updated the definition of “statutory resident” to reference the statutory residency standard in 36 M.R.S. § 5102(5)(B). MRS has also updated the definition of “permanent place of abode” to provide that a residence must be maintained by the individual as a household for the entire tax year. In addition, MRS has limited the prior rule section on “Resident and nonresident aliens” to tax years beginning before January 1, 2020. For tax years beginning on or after January 1, 2020, a new subsection on “Resident and nonresident aliens” provides that an individual’s Maine residency and Maine income tax are determined under Maine law, without regard to federal resident or nonresident alien status. Lastly, MRS has updated the section on “Military personnel” to more accurately and completely reflect current federal law concerning the residency of a military spouse, including the federal election under 50 U.S.C. § 4001(a)(2) available for tax years beginning on or after January 1, 2018. The adopted rule can be found on MRS’s website, at www.maine.gov/revenue/rules/homepage.html, under “Income Tax.”

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) 624-7658 or email 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 Contact Center | (207) 624-9784 | (207) 287-6975 | taxpayerassist@maine.gov |
| Central Registration | (207) 624-5644 | (207) 287-6975 | taxregistration@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) 287-3618 | efunds.transfer@maine.gov |
| Estate & Fiduciary Tax | (207) 626-8480 | (207) 624-9694 | estatetax@maine.gov |
| Fuel & Special Taxes | (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) 624-9595 | (207) 287-6627 | |
| Office of Tax Policy | (207) 624-9677 | (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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