



MAINE TAX ALERT

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Maine Legislature to Consider Conformity with Recent Federal Tax Reform

Following recent enactment of the federal *Tax Cuts and Jobs Act*, Governor Paul R. LePage has instructed the Office of Tax Policy to prepare options for consideration by him and the Maine Legislature to determine how best to respond to the recent federal tax changes.

Generally, amended federal tax items first apply to tax years beginning on or after January 1, 2018; however, the Legislature must also consider conformity issues relating to certain federal retroactive changes applicable to tax years beginning before January 1, 2018, including lowering the threshold for deducting medical expenses, continuing the Maine Capital Investment Credit (in lieu of conforming to federal bonus depreciation), and the taxation of the deemed repatriation of post-1986 foreign earnings. Further guidance will be available once conformity issues have been determined.

Downloadable Maine tax forms and instructions for 2017 that have been issued as of this date are consistent with conformity to the provisions noted above. The 2018 Maine estimated tax and withholding tables reflect Maine tax law as of December 31, 2017.

If the Legislature does not enact legislation conforming to those provisions, Maine Revenue Services will inform taxpayers of those tax items and describe what taxpayers will need to do to correctly file their 2017 tax returns, to correct returns already filed or to make changes to 2018 Maine estimated tax and withholding.

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 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	
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?

Please contact:
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