



# MAINE TAX ALERT

A Publication of Maine Revenue Services (“MRS”) for Tax Professionals

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## MRS Announces 2024 Income Tax Filing Season

MRS expects to begin accepting and processing 2023 Maine income tax returns beginning Monday, **January 22, 2024**. Note that the Internal Revenue Service (“IRS”) has announced the federal tax filing season will begin on Tuesday, January 16, 2024 for business taxes and Monday, January 29, 2024 for individual income tax.

For calendar-year filers, the deadline for filing the 2023 Maine individual income tax return is **Wednesday, April 17, 2024**.

### Electronic Filing Options

Maine Tax Portal (“MTP”) available at [revenue.maine.gov](https://revenue.maine.gov) – The MTP has replaced the outdated Maine I-file system and provides improved functionality and access for Maine taxpayers and tax professionals. The MTP allows taxpayers and tax professionals to make online payments, file returns, view bills and notices, and perform account maintenance activities, such as adding or removing addresses and closing an account. See below for information regarding free MTP training webinars.

Modernized e-File (“MeF”) – Taxpayers may continue to file Maine income tax returns electronically using MeF. MeF provides one stop processing of federal and state returns. This is the do-it-yourself option through the purchase of tax preparation software either over the counter or online. Your return is sent through safe and secure channels, not via e-mail.

### Availability of Maine Tax Forms

Most Maine income tax forms for tax year 2023 will be available on the MRS website at [www.maine.gov/revenue/tax-return-forms](https://www.maine.gov/revenue/tax-return-forms) on **January 22, 2024**. All downloadable forms posted on the MRS website are suitable for printing and filing with MRS.

### Guidance Materials

The Income/Estate Tax Division is updating instructions for taxpayers and tax professionals, including guidance documents and frequently asked questions relative to the various tax types on the MRS website. For guidance documents, see [www.maine.gov/revenue/publications](https://www.maine.gov/revenue/publications). For frequently asked questions, see [www.maine.gov/revenue/faq](https://www.maine.gov/revenue/faq).

# **Federal Forms W-2 and Forms 1099 Information Statements Electronic Filing Requirements Beginning 2024**

MRS Rule 803, “Income Tax Withholding Reports and Payments,” Section .07(E), requires employers and payers that are required to electronically file (e-file) federal Forms W-2 with the Social Security Administration or federal Forms 1099 with the IRS to also file these forms electronically with MRS.

On February 23, 2023, the U.S. Department of the Treasury issued final regulations (T.D. 9972) that reduced the thresholds for filing certain information returns and other documents that are required to be filed electronically from 250 forms to 10. The new federal (10-return) threshold applies, in aggregate, for almost all federal information return types, including federal Forms W-2 and Forms 1099, beginning in 2024. A summary and link to the final regulations are available here: [www.irs.gov/newsroom/irs-and-treasury-issue-final-regulations-on-e-file-for-businesses](http://www.irs.gov/newsroom/irs-and-treasury-issue-final-regulations-on-e-file-for-businesses). Beginning with tax forms required to be filed with MRS in 2024, employers and payers that are required to file at least 10 federal Forms W-2 and Forms 1099, in aggregate, must file the forms electronically with MRS using the Maine Tax Portal at [revenue.maine.gov](http://revenue.maine.gov) or, if applicable, via the Combined Federal/State Filing Program.

MRS Rule 803 is available at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules).

## **Maine Tax Portal, Free Training Available**

Register now for a free Maine Tax Portal training session from MRS, where you’ll learn:

- When you can begin using the Maine Tax Portal
- Exciting new features to make filing, paying, and managing state taxes faster and more convenient than ever
- How to create a login
- How to register if you’re paying taxes in Maine for the first time
- How to set up account access between you and your business tax professional

Sign up for our webinar at [www.maine.gov/revenue/mtpwebinarschedule](http://www.maine.gov/revenue/mtpwebinarschedule).

### **Free Training Webinars**

You only need to attend one seminar for the topic that’s relevant to the taxes you pay. Each session is approximately 90 minutes in duration.

#### Individual Income Tax

Thursday, February 1, 2024	2pm	Thursday, March 14, 2024	10am
Thursday, February 15, 2024	10am	Thursday, March 28, 2024	2pm
Thursday, February 29, 2024	2pm	Thursday, April 11, 2024	10am

## Careers and Internships at MRS

MRS's mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Qualifying employer for federal student loan forgiveness
- Tuition reimbursement for continuing education (including CPA exam)
- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions. Click the following link for more information about these positions:

<https://apps.web.maine.gov/cgi-bin/bhrssalary/jobs.pl>.

Click the following link for more information about careers and paid internships and to sign up to receive notifications of new MRS job openings: [www.maine.gov/revenue/careers](http://www.maine.gov/revenue/careers).

### MRS Contact Information:

A complete list of MRS contact information is available at [www.maine.gov/revenue](http://www.maine.gov/revenue).

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.

**To report issues with the Maine Tax Alert, contact:**

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