



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

Volume 28, Issue 6

August 2018

Maine Revenue Services Issues Guidance for Remote Sellers

Maine Revenue Services (MRS) provides the following guidance in light of the recent United States Supreme Court ruling in South Dakota v. Wayfair, Inc., et al., issued on June 21, 2018. In Wayfair, the Court held that out-of-state sellers with any substantial nexus with a State can be required to collect and remit sales and use taxes, without regard to physical presence in that State. The Court reversed the longstanding “physical presence” rule that it had established in the 1992 case of Quill v. North Dakota.

Prior to the Wayfair decision, the Maine Legislature enacted a statute (Title 36 M.R.S.A. § 1951-B) that requires a person selling tangible personal property, products transferred electronically, or taxable services for delivery into Maine to collect and remit sales tax in the same manner as a retailer with a physical presence in Maine. A seller not otherwise required to register under Maine sales tax law meets the requirements of section 1951-B if, during the current or previous calendar year, it either sold tangible personal property, products transferred electronically, or taxable services for delivery into Maine in at least 200 separate transactions, or its gross revenues from Maine sales of tangible personal property, products transferred electronically, or taxable services exceeded \$100,000.

This statute will be enforced for sales occurring on or after July 1, 2018, the first monthly filing period after the date of the Wayfair decision.

MRS urges every seller that is subject to section 1951-B and has not already done so to immediately register as a Maine retailer and begin collecting and remitting Maine sales and use tax. Any remote seller that, on or after July 1, 2018, met or meets one, or both, of the nexus thresholds established by section 1951-B, but did not register as a retailer, is subject to assessment for any uncollected or unremitted Maine sales and use taxes.

MRS has established a new web page for [Remote Sellers](#) containing links to assist retailers with tax registration and understanding the taxability of the goods and services sold into Maine. Customer assistance is also available through e-mail at sales.tax@maine.gov or by calling 207-624-9693 Monday-Friday between the hours of 8:00 AM – 5:00 PM EST, holidays excepted.

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?

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