



# MAINE TAX ALERT

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## Maine Revenue Services ("MRS") Announces Taxpayer Service Hours

As previously announced in the June Tax Alert, MRS is changing taxpayer telephone services beginning August 1, 2019, to better serve the needs of Maine taxpayers and tax professionals. Below is a summary of taxpayer services provided by MRS and the hours of availability.

**Telephone taxpayer assistance:** MRS telephone assistance will be available Monday through Friday between 9:00 a.m. and 4:00 p.m., state recognized holidays excepted.

See below for a complete list of MRS contact information for all tax types and services or check online at: [www.maine.gov/revenue/contact.html](http://www.maine.gov/revenue/contact.html).

**In-person assistance:** In-person assistance for all taxes and programs administered by MRS is available at 51 Commerce Drive, Augusta, Maine, Monday through Friday between 8:00 a.m. and 4:30 p.m., state recognized holidays excepted. No appointment is necessary; however, identification may be required.

**Online assistance:** Visit the MRS website at [www.maine.gov/revenue](http://www.maine.gov/revenue) to:

- Download tax forms
- File certain tax returns (not all taxes are eligible for online filing)
- Make tax payments
- Check the status of a refund
- Find tax information
- Email your tax questions

## MRS Petition for Reconsideration Form Revised

MRS has revised its *Petition for Reconsideration* form which should be used when a taxpayer would like MRS to reconsider certain determinations with which the taxpayer disagrees.

The revised form is available on the MRS website at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (click on General Forms). Please discard any printed copies of prior versions of the form you may have and use the revised forms for all future filings.

## MRS Extension of Time to File a Return

If you are unable to file your tax return by the original due date, Maine allows an automatic six-month extension of time to file. A penalty for failure to file will not be assessed if you file your return on or before the extended due date.

If more time is required, requests for additional time beyond the automatic six-month extension to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

Note that **an extension to file your Maine return is not an extension for payment of tax.** To avoid penalties for late payment, you must pay at least 90 percent of the tax you owe by the original return due date. Remit your estimated tax payment with the extension payment voucher available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). Interest will be charged on any unpaid tax balance remaining after the original return due date regardless of any extensions to file.

See the chart below for original and extended due dates for filing the following 2018 Maine tax returns with regard to the automatic six-month extension.

### Due Dates for Filing Certain 2018 Maine Tax Returns

Maine Form	Year End Date	Maine Return Original Due Date	Maine Return Extension Due Date*
<b>Individual &amp; fiduciary income taxes</b>			
<b>1040ME 1041ME</b>	December 31, 2018	April 17, 2019	October 17, 2019
	All Other Year End Dates	15 <sup>th</sup> day of the 4 <sup>th</sup> month following the end of the tax year	15 <sup>th</sup> day of the 6 <sup>th</sup> month following the original due date
<b>Corporate income &amp; franchise taxes</b>			
<b>1120ME 1120B-ME</b>	December 31, 2018	April 17, 2019	October 17, 2019
	June 30, 2019	September 15, 2019	April 15, 2020
	All Other Year End Dates	15 <sup>th</sup> day of the 4 <sup>th</sup> month following the end of the tax year	15 <sup>th</sup> day of the 6 <sup>th</sup> month following the original due date
<b>Pass-through entity withholding</b>			
<b>941P-ME</b>	Any	March 15, 2019	September 15, 2019
<b>Insurance premiums taxes</b>			
<b>INS-4 INS-5 INS-7</b>	Any	March 15, 2019	None

\*Note that an extension of time to file a return does not extend the time to pay any tax due.

**Notice of Bureau Policy Change**  
**Business Equipment Tax Exemption Program**  
**Business Equipment Tax Reimbursement Program**

MRS has implemented a policy change regarding eligibility of certain business equipment in the Business Equipment Tax Exemption (BETE) and the Business Equipment Tax Reimbursement (BETR) programs. Interior decoration, such as artwork, and removable window air conditioners are now considered eligible for exemption under the BETE and BETR programs.

The BETE program, enacted in 2006, exempts from taxation tangible personal property that is subject to depreciation and that is used or held for use exclusively for a business purpose by the person in possession of the equipment. The BETR program provides reimbursement from the State to taxpayers for a portion of property taxes paid on eligible property generally placed in service between April 2, 1995 and April 1, 2007. Eligible business equipment for both programs includes “property that is *affixed* or *attached* to a building or other real estate if the property is used primarily to further a particular trade or business activity.” 36 M.R.S. §§ 691 and 6651.

Previously, MRS interpreted the phrase “affixed or attached” broadly, encompassing equipment that is attached, but not permanently attached, to a building, such as interior decoration and removable window air conditioners. Because these items ordinarily do not further a particular trade or business activity, MRS previously denied BETE exemption and BETR reimbursement for this property.

After further review, MRS has determined that the phrase “affixed or attached” should apply only if equipment is *permanently* attached to a building or real estate. Since interior decoration and removable window air conditioners are not permanently attached to a building, the requirement for that property to further a particular trade or business activity is not applied. As a result, MRS now considers otherwise eligible interior decoration and removable window air conditioners to be eligible for exemption under the BETE program and reimbursement under the BETR program.

## 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	
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:**  
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**Augusta, ME 04332-1060**