



MAINE TAX ALERT

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

Volume 34, Issue 6

March 2024 - #3

MRS Rulemaking Activity Proposed Rules

Rule 803, “Income Tax Withholding Reports and Payments.” MRS is proposing to amend Rule 803 (“Income Tax Withholding Reports and Payments”) to remove the requirement to file the annual reconciliation Form W-3ME for tax periods beginning on or after January 1, 2024, and to make related technical changes.

The proposed changes can be found on MRS’s website, at www.maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.”

Comments on these proposed changes are due by **Friday, April 19, 2024**, and must be directed to Alex Weber, General Counsel of MRS either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

Adopted Rules

New Rule 815, “Dirigo Business Incentives Program.” Effective March 20, 2024, MRS has adopted new Rule 815 (“Dirigo Business Incentive Program”) to establish rules for the Dirigo Business Incentives Program created by PL 2023, c. 412, Part J administered jointly by the Department of Economic and Community Development (DECD) and MRS. The rule provides additional detail to the definitions of eligible sectors and qualified business activity and specifies the process of applying for a letter of certification. DECD, which administered the notice and comments for this joint rule, has also adopted this rule under its own Chapter 300, effective March 20, 2024.

Adopted rules are available on MRS’s website, at 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.

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, March 28, 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.

MRS Contact Information:

A complete list of MRS contact information is available at 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:
Maine Revenue Services
PO Box 1060
Augusta, Maine 04332-1060