



# MAINE TAX ALERT

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## Maine Power of Attorney (Form 2848-ME) and Limited Power of Attorney (Form 2848-ME-L)

Maine Form 2848-ME (*Power of Attorney*) and Maine Form 2848-ME-L (*Limited Power of Attorney*) have been revised. The revised forms are available on the Maine Revenue Services (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 forms you may have and use the revised forms for all future filings.

In order to safeguard the confidentiality of taxpayer information, MRS requires taxpayers to provide a signed Maine Form 2848-ME or Maine Form 2848-ME-L, authorizing MRS to communicate with the taxpayer's representative regarding specific tax matters. Please refer to the form instructions for additional information.

## Maine Revenue Services Rulemaking Activity

**Rule 302, "Sales to Government Agencies and Exempt Organizations."** MRS is proposing to amend Rule 302 to include certain references to Maine service provider tax and to update certain references to the GSA SmartPay program.

**Rule 304, "Sales Tax Returns and Payments."** MRS is proposing to amend Rule 304 to no longer require retailers of vehicles, watercraft, and manufactured housing to file the supplemental report with MRS. However, such retailers must still maintain the supplemental report as part of its records and still make available for inspection by the State Tax Assessor.

**Rule 318, "Instrumentalities of Interstate or Foreign Commerce."** MRS is proposing to repeal and replace Rule 318, because the controlling statutory provision, 36 M.R.S. § 1760(41), which provides an exemption from sales and use tax for certain instrumentalities of interstate or foreign commerce, was repealed (L.D. 1805, P.L. 2017, c. 375, Part I) and replaced with 36 M.R.S. § 1760(41-A). Under 36 M.R.S. § 1760(41-A), the sales and use tax exemption is expanded by specifying that, in certain situations, property waiting to be loaded or unloaded is considered to be placed in use in interstate or foreign commerce. Also, 36 M.R.S. § 1760(41-A) provides that a trailer, semitrailer, or tow dolly being used by an entity other than the owner is eligible for the exemption if (1) there is a written interchange agreement between the owner and the other entity and (2) the transportation is interstate in nature. The expanded exemption is effective for purchases made on or after January 1, 2012.

These proposed changes can be found on the Maine Revenue Services website, at [www.maine.gov/revenue/rules/homepage.html](http://www.maine.gov/revenue/rules/homepage.html), under “Current MRS Rulemaking Activity.” Comments on the proposed changes are due by July 14, 2019, and must be directed to Alex Weber, General Counsel of Maine Revenue Services (207) 624-9712 either by email at [alexander.j.weber@maine.gov](mailto:alexander.j.weber@maine.gov) or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

**Rule 202, “Tree Growth Tax Law Valuations.”** Effective May 6, 2019, MRS has repealed and replaced Rule 202, “Tree Growth Tax Law Valuations.” The rule provides updated valuation rates for each forest type by region. These updated rates will be used to value forest land enrolled in the Tree Growth Tax Law program under 36 M.R.S. §§ 571 – 584-A. The updated rule can be found on the Maine Revenue Services website, at [www.maine.gov/revenue/rules/homepage.html](http://www.maine.gov/revenue/rules/homepage.html).

## 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:**  
**Maine Revenue Services**  
**PO Box 1060**  
**Augusta, ME 04332-1060**