



MAINE TAX ALERT

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Certified Assessor Exams

Maine Revenue Services (“MRS”) is responsible for certification and training of property assessors throughout the state. Certification exams are traditionally offered during February, May, August, and November. In addition to the recently scheduled May 28 exam in Caribou at the Caribou Learning Center, a May 20 exam date has now been scheduled in Augusta at 51 Commerce Drive. Each exam will be held from 8:00 am to 4:30 pm with a 30-minute lunch break. The cost for either the CMA exam or the CAT exam is \$25 if you register by May 15, \$30 if later. The [registration form](#) is available on the MRS website at www.maine.gov/revenue/propertytax.

The summer exam date is scheduled for Friday, August 7 at the Hutchinson Center in Belfast. This date is the last day of the annual, week-long Property Tax School, which will be held this year from August 3 through August 7. The Property Tax Division is in the final stages of organizing the week’s events and we hope to reveal the course schedule soon.

Maine Revenue Services Rulemaking Activity

Proposed Amendments to Rule 102, “Electronic Funds Transfer (EFT).” MRS is proposing to amend Rule 102 (“Electronic Funds Transfer (EFT)”). The rule describes the requirements for tax and other payments by electronic funds transfer. Along with miscellaneous technical changes, MRS proposes to amend the rule by adding a definition of “combined tax liability during the lookback period”. Proposals to remove obsolete references to mandates effective in previous years and the section relating to voluntary EFT payments are also being made as these sections are no longer necessary for the administration of the rule. Proposed Rule 102 can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html. Comments on the proposed changes are due by June 12, 2015 and should be directed to Dennis M. Doiron, Maine Revenue Services, 24 State House Station, Augusta, Maine 04333, (207) 626-8483, dennis.m.doiron@maine.gov.

New Rule 813, “Property Tax Fairness Credit.” MRS has recently adopted Rule 813 “Property Tax Fairness Credit”. The property tax fairness credit was enacted to replace the repealed Maine Residents Property Tax Program to provide property tax and rent relief to Maine taxpayers. The new Rule provides interpretation and guidance on the Maine income tax credit that may be claimed by eligible taxpayers who owned or rented a home in Maine during the tax

year and paid property taxes that are greater than 6% of their total income or rent that is greater than 40% of their total income and who lived in that home as their principal residence during the tax year. Particularly, the Rule provides guidance on taxpayer eligibility for the credit, defines a homestead that may be occupied as a primary residence, property taxes paid or rent constituting property taxes paid and total income used to determine eligibility. A copy of the Rule can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

Amended Rule 901, “Maine Residents Property Tax Program.” MRS has amended Rule 901 “Maine Residents Property Tax Program”. The Rule reflects the fact that the program does not apply to claim applications filed on or after August 1, 2013. A copy of the Rule can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

<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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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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