



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Many Maine Taxpayers May Need to File AMENDED 2017 Maine Income Tax Returns

Generally, Maine income tax law has adopted the use of the most current United States Internal Revenue Code (the “Code”), and noted any exceptions to the use of the Code in the Maine Revised Statutes. The recently proposed Maine Legislation, LD 1655 "An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes," for Maine to conform to the Code through March 23, 2018 was not enacted. This means that Maine will continue to reference the version of the Code as amended through December 31, 2016. This also means that Maine has not adopted recent federal tax law changes that were made after December 31, 2016, including the federal *Tax Cuts and Jobs Act* enacted December 22, 2017, the *Bipartisan Budget Act of 2018* enacted February 9, 2018, and the *Consolidated Appropriations Act, 2018* enacted March 23, 2018.

Although most of the federal changes apply to tax years beginning on or after January 1, 2018, there are some changes that affect tax years beginning with tax year 2017. This will require many taxpayers who have already filed their 2017 Maine income tax returns to amend those returns.

Accordingly, Maine Revenue Services (“MRS”) expects to issue guidance within the next six weeks to inform taxpayers of the specific tax items and the procedures to be used to correctly file 2017 Maine income tax returns, amend 2017 Maine income tax returns already filed, and make changes to 2018 Maine estimated tax and withholding payments. MRS anticipates that taxpayers will be able to use their existing tax software to file any necessary amended Maine income tax returns.

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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