



MAINE TAX ALERT

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

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2023 State of Maine Individual Income Tax Rates

As is required by State statute, Maine individual income tax rate schedules have been updated for inflation for 2023. Tax rate schedules for tax years beginning in 2023 are available at: www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ind_tax_rate_sched_2023.pdf.

Note that the rate schedules for 2022 are available at: www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ind_tax_rate_sched_2022.pdf.

For tax years beginning in 2023, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.166, by the lowest dollar amounts of the tax rate tables specified in 36 M.R.S. §§ 5111(1-F), 5111(2-F), and 5111(3-F) and by multiplying the cost-of-living adjustment, 1.162, by the highest dollar amounts of the tax rate tables specified in 36 M.R.S. §§ 5111(1-F), 5111(2-F) and 5111(3-F). The Maine personal exemption amount is adjusted by multiplying the cost-of-living adjustment, 1.144, by the dollar amount of the personal exemption specified in 36 M.R.S. § 5126-A(1), for the taxpayer and taxpayer’s spouse, if married. See 36 M.R.S. § 5403. The Maine standard deduction amount is equal to the federal standard deduction amount.

MRS Tax Compliance and Tax Collection Telephone Assistance Outage Thursday, November 10, 2022, at Noon

Due to a system upgrade, MRS tax compliance and tax collection telephone assistance **will be unavailable from Noon to 5:00 PM on Thursday, November 10, 2022**. This will affect the following:

- Business Collections at (207) 624-9595;
- Income Tax Collections and Liens at (207) 621-4300; and
- The Tax Compliance Unit at (207) 624-9647.

MRS will be closed on Friday, November 11, 2022, in observance of the Veterans Day holiday. Normal tax compliance and tax collection assistance hours of 8:00 AM to 5:00 PM will resume on Monday, November 14, 2022.

Other MRS telephone taxpayer assistance hours **will not be affected** by this interruption on Thursday, November 10, 2022 (Monday through Friday from 9:00 AM to Noon, state-recognized holidays excepted). All MRS telephone and email contact information is available at: www.maine.gov/revenue/about/contact.

MRS Sales Tax Bulletin Update

The Sales, Fuel & Special Tax Division has posted **General Information Bulletin No. 112** to the MRS website. The Bulletin contains details about legislation enacted during the Second Regular Session of the 130th Legislature that affect taxes administered by the Division, including important information on the newly-enacted definitions, exemptions, and amendments to sales tax laws for the Penobscot Nation, the Passamaquoddy Tribe, the Houlton Band of Maliseet Indians, and the respective tribal members and tribal entities as found in [P.L. 2021, c. 681](#).

MRS Reminder – The Maine Tax Portal Is Here!

Sign up for one of Maine Revenue Services' FREE Webinars to learn how to:

- Register and log in to the Maine Tax Portal
- Use the interface features
- Make payments and set up payment plans
- File a tax return electronically

Taxes: Sales, Service Provider, Business Use

- 2022 Dates/Time: Thursdays (10am-11:30am or 2pm-3:30pm) – 11/3, 11/17, 12/8

Taxes: Income Tax Withholding, Business Equipment Tax Reimbursement (BETR)

- 2022 Date/Time: Thursdays (10am-11:30am or 2pm-3:30pm) – 11/10, 12/1, 12/15

A Q&A period will follow each session. **Register today at:** www.maine.gov/revenue/portal.

Careers and Internships at MRS

MRS' 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.

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) 624-7658 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 Contact Center	(207) 624-9784	(207) 287-6975	taxpayerassist@maine.gov
Central Registration	(207) 624-9784	(207) 287-6975	taxpayerassist@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?

Please contact:
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