



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## **2018 Maine Tax Practitioner Institute and Maine Tax Forum Educational Programs Coming Soon**

(presented by SCORE Maine)

Don't miss out on these continuing education opportunities. Registration materials and the full agenda for each program is available online at <http://www.scoremaine.org/tax-practitioner-institute/> and at <http://www.scoremaine.org/maine-tax-forum/>.

The dates and locations for this year are as follows:

### Tax Practitioner Institute

October 23 – Augusta Civic Center

October 25 – Brewer, Jeff's Catering

October 30 – Portland, Italian Heritage Center, 40 Westland Avenue

### Maine Tax Forum

November 7 & 8 – Augusta Civic Center

### **What's the difference between these programs?**

The **Tax Practitioner Institute** ("TPI") is focused on the practical application of federal and Maine tax rules and updates in tax law. TPI is a primer for newer practitioners and a refresher for the more experienced.

The **Maine Tax Forum** ("MTF") is especially beneficial to experienced professionals providing tax advice to clients and assisting with more complex tax situations. Maine professionals engaged in tax, accounting and legal client service practices that are impacted by annual changes in the federal and state tax laws, will benefit from the in-depth presentations at this event.

## **2018 Maine Sales and Use Tax Symposiums**

The Sales, Fuel and Special Tax Division at Maine Revenue Services is pleased to announce dates for this fall's Sales and Use Tax Symposiums:

October 17 – Keeley's Banquet Center, **Portland, Maine**

October 23 – Presque Isle Inn and Convention Center, **Presque Isle, Maine**

October 24 – Bangor Banquet and Conference Center, **Bangor, Maine**  
October 29 – Elks Lodge, **Augusta, Maine**

Details and registration form can be found at:

[www.maine.gov/revenue/salesuse/SymposiumRegistrationFormfiles/2018SalesSymposiumDates.html](http://www.maine.gov/revenue/salesuse/SymposiumRegistrationFormfiles/2018SalesSymposiumDates.html).

## **Sales and Use Tax – Sales Tax Bulletins**

General Information Bulletin #108 has been published and can be found at [www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm](http://www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm) by scrolling to the bottom of the page. This edition includes:

NEW -

- Sales tax exemption enacted for sales to certain heating assistance organizations
- Sales and Service Provider Tax exemptions enacted for certain veterans support organizations
- Sale price exclusion for Paint Stewardship Program fees imposed on sales of paint
- Rental of living quarters: room remarketers and transient rental platforms now required to register
- “Lifeline” telephone service: Federal Universal Service Fund payments not subject to service provider tax

REVISED -

- Exemption for “instrumentalities of interstate and foreign commerce” repealed & replaced
- Statute governing bonding for retailers expanded to include all sales tax registration types
- Pine Tree Development Zone sales tax reimbursement program expanded

GUIDANCE -

Maine Revenue Services has issued guidance for Registration of Remote Sellers

## **Electronic Filing of Transfer Tax Forms**

Any transfer of real estate in Maine from one person to another person is subject to the State-imposed transfer tax. The tax, \$2.20 for every \$500 of property value, is split between the transferor and the transferee. The tax also applies to transfers of controlling interest in real estate.

A change to the State’s Real Estate Transfer Tax (RETT) declaration electronic filing requirements is approaching. This change may result in a requirement for certain preparers, previously exempt, to begin filing electronically. Electronic filing is more efficient, less expensive, and results in fewer errors than traditional paper filing.

Beginning January 1, 2019, a person who, by themselves or through employees, prepared at least 100 RETT declarations in 2018 will be required to file all RETT declarations through the State's electronic filing system. This threshold is down from the 2018 requirement of 200 declarations prepared in 2017. See MRS Rule 104: Filing of Maine Tax Returns at: <https://www.maine.gov/revenue/rules/pdf/rule104.pdf>.

To create an electronic filing account and to file RETT declarations, visit the RETT Declarations Online Service at: <https://www1.maine.gov/cgi-bin/online/mrs/rettd/index.pl>. A preparer who is subjected to undue hardship from this requirement may request an exemption from electronic filing. An exemption request must be submitted in writing to Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, Maine, 04332-9106.

Contact the Property Tax Division at 207-624-5600 or [prop.tax@maine.gov](mailto:prop.tax@maine.gov) if you have any questions regarding electronic filing of RETT declarations.

## 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 Premium Tax            | (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, Maine 04332-1060**