



# MAINE TAX ALERT

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## 17th Annual Maine Tax Forum (hosted by SCORE)

As previously announced in the August 2013 Maine Tax Alert, the 17th Annual Maine Tax Forum is scheduled for Wednesday, November 6th and Thursday, November 7th, 2013 at the Augusta Civic Center.

Beginning this year, SCORE Maine, a district of the national organization of volunteers helping small businesses, will host the Maine Tax Forum. SCORE is committed to delivering the same high-quality program that participants have come to expect, and MRS will continue to support the program by providing subject area experts as speakers.

Attendance at the Maine Tax Forum will provide CLE and CPE credits. The Maine Board of Overseers of the Bar has approved the 2013 program for 12.75 CLE credits, including 2 ethics credits. Application has been made to the IRS and The Maine Board of Accountancy for appropriate CPE credits. The IRS has approved 2 credit hours for the Ethics; an application for Federal Tax and Federal Tax Update credits is pending.

Adequate seating will be available by using both the auditorium and north wing on the second floor of the Civic Center where the live presentations will be projected on screen.

More detail is available on the SCORE website at [www.scoremaine.org](http://www.scoremaine.org) (select the “17th Annual Maine Tax Forum”). The brochure with program details and application for registration is available now on the SCORE website or by using this URL: <http://conta.cc/18qCR0I>. Online registration is encouraged.

## Sales and Use Tax: Nursing Homes; Notice of MRS Interpretation Change

Maine Revenue Services announces a change in its interpretation of the sales and use tax provisions contained in 36 MRSA § 1760 as they relate to residential electricity (subsection 9-B) and residential gas (subsection 9-C). MRS now interprets nursing homes to qualify for exemption from the sales tax on electricity and gas as a “building designed and used for both human habitation and sleeping”. Instructional Bulletin #13 is being revised accordingly.

This change in interpretation is effective immediately and applies to all open years.

## Sales and Use Tax: Interim Rentals; Notice of MRS Interpretation Change

Maine Revenue Services announces a change in its interpretation of the sales and use tax provision in 36 MRSA § 1758 regarding interim rentals. This provision allows a retailer that has purchased property for resale and is renting the property in the interim for no more than 12 months to any one person to collect sales and use tax on each rental payment. MRS now interprets the interim rental provision to remain available to a retailer even if the retailer has maintained a separate rental fleet or is depreciating the property while renting it. In the past, Maine Revenue Services' position was that the interim rental provision was not available to retailers who maintained a separate rental fleet of products or who depreciated the property under rental. The MRS guidance on interim rentals as set forth in Sales and Use Tax Instruction Bulletin No. 20, "Lease and Rental Transactions", will be revised accordingly.

The change in interpretation is effectively immediately and applies to all open years.

<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	
Audit	(207) 822-0450	(207) 822-0453	
Central Registration	(207) 624-5644	(207) 287-6975	<a href="mailto:division.uctax@maine.gov">division.uctax@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) 287-6975	<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 Tax	(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) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(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:**

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