



MAINE TAX ALERT

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Maine Revenue Services Audit Division Disbanded: Functions to be Divided Between Sales and Income Tax Divisions

The Maine Revenue Services Audit Division will be disbanded effective September 1, 2014. The sales and use tax audit functions will be assigned to the Sales, Fuel and Special Tax Division and the corporate income tax functions will be assigned to the Income/Estate Tax Division. The units within each division will continue to conduct desk and field audits much in the same manner as they did prior to September 1. Judy Methot and Peter Lacy will oversee the Sales/Use Tax Audit Unit and John Lewandowski will oversee the Corporate Income Tax Audit Unit. The goal of the reorganization is to produce administrative efficiencies and provide better taxpayer service.

Form 1041ME Modernized e-File (MeF)

Maine Revenue Services continues to transition to the Internal Revenue Service's (IRS) Modernized e-File (MeF) and now offers MeF for the filing of fiduciary income tax returns.

The MeF platform is web-based and utilizes a modern, scalable architecture that enables real-time processing. Vendor submissions are received by the IRS, processed, and made available to the states continuously on a submission-by-submission basis.

At the current time, Wolters Kluwer CCH (ProSystem fx Tax) and Drake Software are approved vendors that have completed the testing process with MRS. Tax professionals and taxpayers who purchase tax preparation software through alternate vendors should consider contacting those vendors to initiate the MeF approval process.

2014 Maine Sales & Use Tax Symposiums

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

- October 21 – Augusta Elks Lodge, *Augusta, Maine*
- October 22 – Italian Heritage Center, *Portland, Maine*
- October 29 – Presque Isle Inn and Convention Center, *Presque Isle, Maine*
- October 30 – Spectacular Event Center, *Bangor, Maine*

Additional information and the registration form can be found at www.maine.gov/revenue under "Featured Links" (click on Sales Tax Symposiums – Fall 2014).

18th Annual Maine Tax Forum (presented by SCORE Maine)

The 18th annual MTF is scheduled for Wednesday, November 5th and Thursday, November 6th 2014 at the Augusta Civic Center.

Maine Revenue Services is pleased to announce that SCORE Maine, a district of the national organization of volunteers helping small businesses, is hosting the Maine Tax Forum again this year. SCORE is committed to delivering the same high-quality program that participants have grown accustomed to in the past, and Maine Revenue Services will continue to support the program by providing subject experts as speakers.

The Forum will cover Maine and federal tax developments, initiatives and case law developments, ethics, new IRS initiatives and other topics of current interest.

Attendance at the Maine Tax Forum will provide CPE and CLE credits. The number of approved credits will be determined once the program agenda is finalized but it is targeted to provide 16 hours of CE, including 2 hours of ethics.

More MTF detail is available on the SCORE web site at www.scoremaine.org (select the “Maine Tax Forum”). The brochure with program details and application for registration is available on the SCORE web site or at <http://conta.cc/UX3CUP>.

Tax Practitioner Institute Workshop (presented by SCORE Maine)

SCORE Maine is also offering the Tax Practitioner Institute (“TPI”) in October at three locations in Maine (Portland, Augusta and Bangor). The TPI is targeted more toward practitioners actually completing tax returns for clients. The program utilizes the University of Illinois Tax Workbook as the basis for the presentations. The program is designed to provide 8 hours of CE, including 2 hours of ethics and is complementary to the Maine Tax Forum by providing different perspectives on topics that are similar.

More TPI detail is available on the SCORE web site at www.scoremaine.org (select the “Tax Practitioner Institute”). The brochure with program details and application for registration is available on the SCORE web site or at <http://conta.cc/1x3D14N>.

<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	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 Tax	(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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