



MAINE TAX ALERT

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Certified Maine Assessor & Certified Assessment Technician Exams

Maine Revenue Services will conduct exams for prospective Maine property tax assessors on **Thursday, May 28, 2015** at the **Caribou Learning Center, 75 Bennett Drive, Caribou**. The exams will begin at 8:00 am and end at 4:30 pm with a 30 minute lunch break from noon to 12:30.

Exams for Certified Maine Assessor (“CMA”) and Certified Assessment Technician (“CAT”) will be held concurrently. Each exam consists of five parts and all necessary reference material will be provided. Only pencils and portable calculators will be permitted in the testing room. Registrations must be completed and returned with a \$25.00 non-refundable exam fee no later than Friday, May 15, 2015. The [registration form](#) and [more information](#) about the tests are available at: <http://www.maine.gov/revenue/propertytax/trainingcertification/exams.htm>.

Maine Revenue Services Rulemaking Activity

Amended Rule 208, “Revaluation Guidelines.” MRS has amended Rule 208 – Revaluation Guidelines. The rule explains in further detail the process of revaluation of property and offers guidance for professionals providing revaluation services. The amended rule updates obsolete references and makes other housekeeping changes. Aside from technical changes, the only noteworthy change is to eliminate the requirement for a municipality to gain approval from the State Tax Assessor prior to using a new pricing schedule. The new rule replaces that requirement with the requirement for municipalities to provide a copy of new pricing schedules to the State Tax Assessor only on request. The new rule can be seen at www.maine.gov/revenue/rules/homepage.html.

The following notices for Rules 601 and 603 were previously announced in a Tax Alert email issued March 4, 2015.

Proposed Amendments to Rule 601, “Estate Tax.” MRS is proposing to amend Rule 601 (“Estate Tax”). The rule explains in further detail the estate tax laws of the State of Maine for estates of decedents dying on or after January 1, 2011, but before January 1, 2013. MRS proposes to amend the rule to reflect a recent law change allowing for the automatic release of a lien when the property is passed by right of survivorship to a surviving joint tenant who was the

decedent's spouse, or 10 years after the decedent's date of death. MRS is also proposing miscellaneous technical changes.

Proposed Amendments to Rule 603, "Maine Estate Tax After 2012." MRS is proposing to amend Rule 603 ("Maine Estate Tax After 2012"). The rule explains in further detail the estate tax laws of the State of Maine for estates of decedents dying on or after January 1, 2013. In addition to miscellaneous technical changes, MRS proposes to amend the rule to reflect a recent law change allowing for the automatic release of a lien when the property is passed by right of survivorship to a surviving joint tenant who was the decedent's spouse, or 10 years after the decedent's date of death. MRS is also proposing to remove reference to the termination provision contained in IRC § 2210 as this provision was repealed prior to 36 M.R.S. Chapter 577 being enacted.

Proposed Rules 601 and 603 can be found on the MRS website at www.maine.gov/revenue (select Laws & Rules). Comments are due by April 3, 2015 and should be directed to Dennis M. Doiron, Maine Revenue Services, 24 State House Station, Augusta, Maine 04333, (207) 626-8483, dennis.m.doiron@maine.gov.

19th Annual Maine Tax Forum

SCORE Maine is offering the 19th annual Maine Tax Forum ("MTF") on Wednesday, November 4th and Thursday, November 5th 2015 at the Augusta Civic Center. The Tax Forum will cover Federal and Maine tax developments, initiatives and case law developments, ethics, new IRS initiatives, ACA 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.

Tax Practitioner Institute Workshop

SCORE Maine is also offering the Tax Practitioner Institute ("TPI") in October at three separate locations in Maine:

- Portland - October 20, 2015 - New location to be announced
- Bangor/Brewer - October 22, 2015 - Jeff's Catering
- Augusta - October 28, 2015 - Augusta Civic Center

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 somewhat complementary to MTF by providing different perspectives on topics that are similar.

<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 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?

Please contact:
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