



# MAINE TAX ALERT

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

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## MRS Rulemaking Activity Proposed Rules

**Rule 104, “Filing of Maine Tax Returns.”** MRS is proposing to amend Rule 104 to impose an electronic filing requirement beginning in 2025 on applicants and applicant representatives submitting applications for the refundable seed capital investment tax credit claimed by private venture capital funds and applications for the certified visual media production wage reimbursement. A waiver from the electronic filing requirement may be obtained if the requirement causes undue hardship.

The proposed changes can be found on MRS’s website, at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules), under “Current MRS Rulemaking Activity.”

Comments on these proposed changes are due by Friday, June 21, 2024, and must be directed to Alex Weber, General Counsel of MRS either by email at [alexander.j.weber@maine.gov](mailto:alexander.j.weber@maine.gov) or by mail at P.O. Box 1060, Augusta, ME 04332-1060.

## Adopted Rules

**Rule 803, “Income Tax Withholding Reports and Payments.”** Effective May 22, 2024, MRS has adopted amended Rule 803 to remove the requirement to file the annual reconciliation Form W-3ME for tax periods beginning on or after January 1, 2024, and to make related technical changes.

**New Rule 811, “Student Loan Repayment Tax Credit.”** Effective May 22, 2024, MRS has adopted new Rule 811 to clarify how individual income tax taxpayers may claim and calculate the Student Loan Repayment Tax Credit under 36 M.R.S. § 5217-E. The credit applies to taxable years beginning on or after January 1, 2022.

All adopted rules are available on MRS’s website, at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules).

## 2024 State Tax Symposium

Save the date! The annual State Tax Symposium will take place virtually, on Wednesday, September 18, 2024, from 8:00am to 5:00pm. This one-day event will cover recent Maine tax updates and current agency highlights, including the latest information about the Maine Tax Portal (“MTP”).

The MTP makes paying, filing, and managing your state taxes faster, more efficient, more convenient, and more accessible. Visit [www.maine.gov/revenue/portal](http://www.maine.gov/revenue/portal) to learn more. Registration for this event will open in late spring/early summer. To view prior symposium presentations, visit [www.maine.gov/revenue/symposium](http://www.maine.gov/revenue/symposium).

## **Careers and Internships at MRS**

MRS's 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](http://www.maine.gov/revenue/careers).

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### **MRS Contact Information:**

A complete list of MRS contact information is available at [www.maine.gov/revenue](http://www.maine.gov/revenue).

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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.

**To report issues with the Maine Tax Alert, contact:**  
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