**18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES**

**125 MAINE REVENUE SERVICES**

**Chapter 101: GENERAL ADMINISTRATIVE PROVISIONS**

**SUMMARY:**This rule describes certain general administrative provisions of Maine Revenue Services.

**OUTLINE OF CONTENTS:**

.01 Reconsideration Process

**.01**  **Reconsideration Process**

A.Interest, as calculated under 36 M.R.S. § 186, continues to accrue throughout the entire reconsideration process under 36 M.R.S. § 151 until the underlying tax liability is abated or waived by the State Tax Assessor (“Assessor”) or paid by the taxpayer.

B.Penalties, including penalties calculated under 36 M.R.S. §§ 187-B or 5228(5), that would otherwise accrue during the reconsideration process under 36 M.R.S. § 151 shall be waived or abated by the Assessor when the taxpayer timely files a petition for reconsideration with Maine Revenue Services of the assessment or other determination resulting in the penalties. This penalty waiver or abatement is a permanent waiver or abatement. If the underlying tax liability is upheld by the Assessor during the reconsideration process and that liability is considered final, the penalty accrual shall resume.

C. For purposes of this rule, a taxpayer’s liability that is subject to reconsideration is considered “final” when the taxpayer, with respect to such liability, has no further right of administrative or judicial review.

STATUTORY AUTHORITY: 36 M.R.S. §§ 112, 186, 187-B, and 5228(5)

EFFECTIVE DATE: April 27, 2024 – filing 2024-088