



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## 2013 Maine Tax Forms

### Availability of Forms

Income tax forms for tax year 2013 have been posted to the Maine Revenue Services (MRS) website at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). All downloadable forms posted on the MRS website are suitable for printing and filing with the bureau.

Form 2333ME for ordering 2013 tax forms is now available at [www.maine.gov/revenue/forms/orderhome.html](http://www.maine.gov/revenue/forms/orderhome.html). A printed version of Form 2333ME is also available by calling (207) 624-7894.

### Guidance Materials

The Income/Estate Tax Division is working to update instructional material for taxpayers and tax professionals including guidance documents and frequently asked questions relative to the various tax types on the MRS website.

### Individual Income Tax Booklets

Significant changes to the 2013 individual income tax forms include:

- The addition of Schedule PTFC for claiming the property tax fairness credit which has replaced the Maine circuitbreaker program.
  - Form 1040ME includes a new checkbox (below the taxpayer's address) to indicate that the taxpayer is filing Form 1040ME **only** to claim the property tax fairness credit and is not filing a federal individual income tax return.
  - Form 1040ME, line 25d has been added to claim the refundable property tax fairness credit calculated on Schedule PTFC.
- Form 1040ME, line 20a has been added to recover tax credits previously used to reduce Maine income tax that during 2013 became subject to recapture.
- Form 1040ME, line 25c has been changed to include the sum of all refundable tax credits, except the property tax fairness credit, from Maine Schedule A, line 4.
- Form 1040ME, Schedule 2, Maine Itemized Deductions are now limited to \$27,500.
- Tax additions on Maine Schedule A have been eliminated.
- Tax credits on Maine Schedule A are now separated by refundable and nonrefundable credits.

For more information on these and other changes, see specific line instructions and the 2013 summary of legislative changes at [www.maine.gov/revenue/](http://www.maine.gov/revenue/).



## Sales, Fuel and Special Tax News

Sales and use tax bulletin No. 29 “Credit for Certain Bad Debts” was revised on January 22, 2014.

<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:taxregistration@maine.gov">taxregistration@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?

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