



MAINE TAX ALERT

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2015 Tax Return Filing Due Date

Maine will conform to the federal due date change for 2015 individual income tax returns. Maine income tax returns ordinarily due April 15, 2016 will instead be due **April 19, 2016**.

The change in the due date is due to the observance of Emancipation Day in the District of Columbia on Friday, April 15, 2016 (the holiday falls on Saturday, April 16, 2016) and the observance of Patriot's Day in Maine on Monday, April 18, 2016.

The due date change does not apply to Maine forms that have statutorily defined due dates and are not tied to the federal due dates.

Maine Revenue Services Rulemaking Activity

Amendments to Rule 205, "Certification of Assessors." Rule 205 "Certification of Assessors" is being amended to update obsolete references and make other minor changes. Certification and the continuing education of property tax assessors in the State of Maine is the responsibility of the State Tax Assessor. This rule governs the nature and content of the certification examinations as well as the enforcement of the continuing education requirements required under 36 M.R.S. § 311.

The proposed changes can be seen at www.maine.gov/revenue/rules/ under Proposed Changes. Comments on the proposed changes should be sent by July 31, 2015 to David Ledew, Director, Property Tax Division at david.p.ledew@maine.gov, 207-624-5600, or Maine Revenue Services, P.O. Box 9106, Augusta, Maine 04332-9106.

In Case You Missed It

The following information was previously announced via a Tax Alert email as indicated.

*As previously announced in a June 4, 2015 Tax Alert email, **Amended Rule 812, "Credit for Educational Opportunity."*** Maine Revenue Services has amended Rule 812 "Credit for Educational Opportunity". The Rule provides guidance for taxpayers who are qualified individuals for purposes of claiming the credit for educational opportunity. Particularly, the Rule

provides clarification on what type of degree qualifies as an associate's degree or bachelor's degree in science, technology, engineering or mathematics. In addition, the Rule provides for the application of a proration factor when a bachelor's degree and a master's degree are earned and awarded simultaneously in order to properly determine the allowable credit with respect to the bachelor's degree. A copy of the Rule, effective May 27, 2015, can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

*As previously announced in a June 25, 2015 Tax Alert email, **Repealed and Replaced Rule 201, "Rules of Procedure Used to Develop State Valuation."*** Maine Revenue Services has repealed and replaced Rule 201, "Rules of Procedure Used to Develop State Valuation". The new rule updates obsolete references and enhances the readability of the rule. The State Tax Assessor must annually develop the state valuation for each municipality and for each county with property in the unorganized territory. This rule establishes the methodology used to develop state valuation and must be amended to reflect changes in state law. The new rule, effective June 23, 2015, can be seen at www.maine.gov/revenue/rules/homepage.html.

Sales/Use Tax Law Change

(As previously announced in a June 17, 2015 Tax Alert email)

There has been some confusion about whether the new exclusions from the exempt category "grocery staples" in the Budget Bill, LD 1019, would tax sales of peanut butter. The question has arisen because of a provision in the Budget Bill excluding from grocery staples "nuts and seeds that have been processed or treated by salting, spicing, smoking, roasting or other means". Please be advised that the Budget Bill exclusion of "nuts and seeds" noted above does **not** change the exemption for peanut butter as a qualifying "grocery staple." This new exclusion would, however, apply to nuts and seeds that remain as nuts and seeds such as peanuts (whether plain, salted, dry-roasted, spiced, smoked, or flavored), almonds, cashews, sunflower seeds, pistachios, walnuts, and pecans.

<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 & Special Taxes	(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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