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GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
SALES, FUEL, AND SPECIAL TAX DIVISION
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ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

**IMPORTANT NOTICE FOR SEMI-ANNUAL FILERS
CHANGE IN REPORTING SALES FOR
JULY 1, 2013 THROUGH DECEMBER 31, 2013**

Effective October 1, 2013, the general sales tax rate of 5% will increase to 5.5%. The 7% tax rate will increase to 8%. The 10% tax rate remains unchanged.

To transition to the new tax rates and avoid excessive programming costs, Maine Revenue Service is asking all semi-annual filers to file two separate quarterly returns for the July 2013 through December 2013 reporting period. Regular semi-annual filing will resume in 2014.

Note: You do not need to contact us to make any changes to your account!

To report sales at the 5% and 7% tax rates

- Sales made through September 30, 2013 will be reported on a quarterly return due and payable on October 15, 2013.
- All sales subject to the 5% or 7% rate will be reported on this return.
- *IFile* accounts should *enter a period start date* of 07012013. The data entry page will show a period end date of 09/30/2013.
- *TeleFile* users should *enter a period end date* of 09302013.
- *Paper* filers will see a period begin date of 07/01/2013 and a period end date of 09/30/2013.

To report sales at the 5.5% and 8% tax rates

- Sales made after September 30, 2013 will be reported on a quarterly return due and payable on January 15, 2014.
- All sales subject to the 5.5% or 8% rate will be reported on this return.
- *IFile* accounts should *enter a period start date* of 10012013. The data entry page will show a period end date of 12/31/2013.
- *TeleFile* users should *enter a period end date* of 12312013.
- *Paper* filers will see a period begin date of 10/01/2013 and a period end date of 12/31/2013.

For assistance or questions call 207-624-9693 between 8:00 AM and 5:00PM weekdays.
You can also reach us by email at sales.tax@maine.gov or by writing to the address above.