



DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES  
BUREAU OF REVENUE SERVICES

**Rule No. 110 (18-125 CMR 110)**

**REQUESTS FOR ADVISORY RULINGS**

**18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES**  
**125 BUREAU OF REVENUE SERVICES**  
**Chapter 110: REQUESTS FOR ADVISORY RULINGS**

**SUMMARY: This rule explains the procedures for the submission and disposition of requests for an Advisory Ruling from Maine Revenue Services (MRS). MRS has adopted this Rule as required by 5 M.R.S.A. § 9001.**

**OUTLINE OF CONTENTS:**

- .01 Definition**
- .02 Form of Request and Ruling**
- .03 Elements of a Request for an Advisory Ruling**
- .04 Submitting a Request**
- .05 Effect of an Advisory Ruling**
- .06 Declining Request for Advisory Ruling**

**SECTION 1. DEFINITIONS**

As used in this Rule, “Advisory Ruling” means a written letter issued as an advisory ruling pursuant to 5 M.R.S.A. § 9001 by the Assessor or a Division Director of MRS about the applicability of any tax law or rule administered by MRS to a particular person making the request (or “requester”).

**SECTION 2. FORM OF REQUEST**

A request for an Advisory Ruling shall be in writing.

Nothing in this Rule limits requesters or their representatives from making written or unwritten informal requests to MRS staff for general guidance with respect to the application and administration of Maine tax law.

**SECTION 3. ELEMENTS OF REQUEST FOR ADVISORY RULING**

A request for an Advisory Ruling shall include the following:

- A. Statement of Material Facts
- B. Legal Basis

The request shall state the ruling requested and explain the legal basis for that requested

ruling.

C. Statement of Any Pending Examination, Audit, Reconsideration, or Litigation

The request shall state whether the person making the request is currently under MRS examination, audit, administrative reconsideration, or judicial review with respect to the issue(s) raised by the request for an Advisory Ruling.

D. Declarations and Signature

The Advisory Ruling request must be signed and dated by the requester or the requester's authorized representative and accompanied by declarations that are substantially in the following form:

“I declare that I have examined this request for an advisory ruling and to the best of my knowledge and belief the information presented in support of the requested ruling is true and complete. I have reviewed the provisions in 36 M.R.S. § 191(2)(UU), which, among other things, states that Maine Revenue Services may disclose advisory rulings in certain situations in redacted format so as not to reveal information from which the taxpayer may be identified. I also understand that Maine Revenue Services may decline to issue an advisory ruling, either in whole or in part.”

E. Supporting Documents

A requester, or requester's authorized representative, should submit copies of documents pertinent to the Advisory Ruling request. Original documents should not be submitted. All documents submitted to MRS become part of MRS's file and will not be returned.

#### **SECTION 4. SUBMITTING A REQUEST**

A request for an advisory ruling submitted by mail should be sent to the following mailing address:

Maine Revenue Services  
Attn: *[insert name of MRS Division]*  
24 State House Station  
Augusta, ME 04333-0024

A request for an advisory ruling may also be submitted electronically to MRS, including, but not limited to, by email or fax.

#### **SECTION 5. EFFECT OF AN ADVISORY RULING**

An Advisory Ruling issued pursuant to this Rule is subject to 5 M.R.S.A. § 9001(3), which provides that an Advisory Ruling “shall not be binding upon an agency, provided that in any subsequent enforcement action initiated by the agency which made the ruling, any person's justifiable reliance upon the ruling shall be considered in mitigation of any penalty sought to be assessed.”

#### **SECTION 6. DECLINING REQUEST FOR ADVISORY RULING**

The Assessor or the Division Director of MRS may decline to issue an Advisory Ruling, either in whole or in part.

**STATUTORY AUTHORITY:** 5 M.R.S.A. § 9001; 36 M.R.S.A. § 112(1).

**EFFECTIVE DATE:** August 13, 2011 – filing 2011

**AMENDED:**

April 27, 2024 – filing 2024-091