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MAINE REVENUE SERVICES

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EXECUTIVE DIRECTOR

October 23, 2019

Senator Benjamin M. Chipman, Co-Chair
Representative Ryan Tipping, Co-Chair
Members of the Joint Standing Committee on Taxation
100 State House Station
Augusta, ME 04333-0100

Dear Senator Chipman, Representative Tipping, and Members of the Committee:

Pursuant to 3 M.R.S. § 955(1) and your letter of April 9, 2019, I have enclosed 20 copies of the Program Evaluation Report of the Bureau of Revenue Services. Please contact me if you have any questions about this report.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jerome D. Gerard', written over a horizontal line.

Jerome D. Gerard

Enclosures

cc: Kirsten LC Figueroa, Commissioner, DAFS
Richard B. Thompson, Jr., Deputy Commissioner, DAFS

PROGRAM EVALUATION REPORT



**DEPARTMENT OF ADMINISTRATIVE
AND FINANCIAL SERVICES
BUREAU OF REVENUE SERVICES**

OCTOBER 23, 2019

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

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MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

INTRODUCTION

Chapter 35 of Title 3 of the Maine Revised Statutes, known as the State Government Evaluation Act, provides for a periodic review of agencies of state government to evaluate their efficacy and performance. The review must include a review of agency management and organization, program delivery, agency goals and objectives, statutory mandate, and fiscal accountability. As a part of the review process, each agency scheduled for review is required to prepare and submit to the Legislature, through its Committee of Jurisdiction, a Program Evaluation Report by a date specified by the Committee. This document is the Program Evaluation Report of the Department of Administrative and Financial Services, Bureau of Revenue Services, requested by the Committee in its letter of April 9, 2019.

The Bureau of Revenue Services, commonly referred to as Maine Revenue Services (MRS), administers all taxes imposed by Title 36, as well as several other revenue programs pursuant to 36 M.R.S. § 112 under the direction of the State Tax Assessor. It exists to collect the revenues necessary to support Maine state government through the assessment of taxes as required by law, and to improve the administration of tax laws in Maine at both state and local levels.

The first statute providing for state assessors was approved by the Governor on March 26, 1891 (Laws of Maine 1891, chapter 103) and contained the following language: "A board of state assessors shall be chosen biennially by the Legislature by joint ballot of the Senators and Representatives in convention, consisting of three members . . ." The new Board of State Assessors assumed responsibility for administration of the taxes imposed on railroad, telegraph, telephone and express companies, a duty previously performed by the governor and council. The Board was also, and most importantly, directed to equalize state taxes among the several towns according to their several valuations and to fix the valuations of real and personal estates on which the state and county taxes were levied locally. In 1909, the law was amended to provide that the members of the Board were to be appointed by the Governor.

In 1931, as part of a general reorganization of Maine state government, the Board of State Assessors was abolished and replaced by the Bureau of Taxation within the newly established Department of Finance, under the administrative direction of the State Tax Assessor. In addition to assuming the duties of the Board of State Assessors, the new Bureau took over responsibility for administration of the gasoline tax, which was transferred from the State Auditor. At the same time, a Board of Equalization, chaired by the State Tax Assessor, was established to equalize State and county taxes among the towns and unorganized territories of the State.

The Bureau of Taxation assumed responsibility for administration of the cigarette tax in 1941, inheritance and estate taxes in 1947, sales and use taxes in 1951, and individual and corporate income taxes in 1969. In 1969, the Board of Equalization was abolished and its duties were assigned to the State Tax Assessor. At the same time, the Municipal Valuation Appeals Board was established to adjudicate State valuation appeals.

Currently, the Commissioner of the Department of Administrative and Financial Services appoints the State Tax Assessor, subject to confirmation by the Governor. In 1997, the name of the Bureau of Taxation was changed to the Bureau of Revenue Services.

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ENABLING OR AUTHORIZING LAW OR OTHER RELEVANT MANDATE, INCLUDING ANY FEDERAL MANDATES

The duties and powers of the State Tax Assessor, as head of the Bureau of Revenue Services, are set forth in 36 M.R.S. § 112. The Bureau of Revenue Services administers Maine tax laws, primarily found in Title 36, Taxation, of the Maine Revised Statutes.

The Bureau operates in an environment that is largely free of direct federal mandates. However, it should be noted that, owing to Maine's decision to tie its income tax laws closely to federal law, there is a substantial potential for tax law and policy changes at the federal level to impact Maine tax revenues and Maine taxpayers. In addition, federal law and regulations impose important privacy and security restrictions on the Bureau. Keeping track of changes at the federal level and assessing and responding to their impact on Maine is an important part of the Bureau's mission.

MAINE BUREAU of REVENUE SERVICES
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ORGANIZATIONAL UNITS AND PROGRAMS

The State Tax Assessor oversees the administration of Maine's tax laws. There are ten divisions and units under the direction of the Assessor. The Associate Commissioner of Tax Policy oversees the Office of Tax Policy, which conducts legal and economic analyses. The State Taxpayer Advocate serves as a resource for Maine taxpayers who need assistance with State tax issues. The State Tax Assessor, Associate Commissioner of Tax Policy, and the State Taxpayer Advocate are all appointed by the Commissioner of the Department of Administrative and Financial Services.

The **Income/Estate Tax Division** administers the following taxes: income (individual, corporate, and fiduciary); withholding; estate; franchise; and insurance premiums. The division administers pass-through entity reporting, reimbursements under the Employment Tax Increment Financing program, and various tax credits, including the Educational Opportunity Tax Credit, Property Tax Fairness Credit, Child Care Credit, and Pine Tree Development Zone Credit. The **Sales, Fuel & Special Taxes Division** administers the following taxes: sales, use, service provider, healthcare provider, hospital, gasoline, special fuel, cigarette, tobacco, potato, blueberry, quahog, and railroad. The division administers milk handling fees, recycling assistance fees, abandoned bottle deposits, prepaid wireless fees, and motor vehicle oil premiums, as well as, conducts compliance audits. The **Property Tax Division** oversees municipal property tax administration including the assessment and collection of property and excise taxes for the unorganized territories. The division conducts the annual State Valuation process that is used to calculate county taxes, to establish municipal and school bond debt limits, and to determine education funding and revenue sharing. The division administers the following taxes: real estate transfer, commercial forestry excise, controlling interest transfer, and telecommunications business equipment. The division is responsible for determining the tree growth tax loss and the amount of tax reimbursement for various exemptions. The division also oversees the Business Equipment Tax Exemption and the Business Equipment Tax Reimbursement programs. The **Operations Division** is responsible for processing mail and tax returns, depositing daily tax revenues, providing data entry services, processing taxpayer registrations, and operating a taxpayer contact center. The division also provides oversight for physical, personnel, and cyber security and develops and drafts MRS security policies. The **Quality Assurance Division** provides quality assurance testing and works closely with the Office of Information Technology to operate, maintain, and develop MRS's computer network, automated systems, and electronic tax filing and payment application systems. The **Accounting Unit** prepares MRS's budget, creates and processes daily cash receipts, monitors expenditure activity, and performs the accounts payable function. The unit also provides GAAP-related entries to the Office of the State Controller for the monthly and annual financial statement closings. The **Compliance Division** collects all delinquent taxes through statutory means and MRS's third party collection agency. The **Tax Compliance Unit** identifies and contacts non-filers who have an obligation to file a Maine State individual income tax return and assesses income tax if a return is not filed. The **Criminal Investigations Unit** performs criminal investigations and forwards completed cases to the Office of the Maine Attorney General for prosecution. The **Office of General Counsel** provides legal research and advisory services to the Assessor and all other divisions. The division reviews decisions on reconsideration, advisory rulings, subpoenas, and settlement agreements. The division assists the Office of the Attorney General in all legal proceedings before the Maine Board of Tax Appeals and Maine courts.

MAINE BUREAU of REVENUE SERVICES
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**PROGRAM DESCRIPTIONS AND FINANCIAL SUMMARIES, SOURCES OF FUNDING AND AMOUNTS
APPROPRIATED AND EXPENDED**

The Bureau of Revenue Services administers Maine's sales and use taxes, individual and corporate income taxes, motor fuel taxes, estate tax, business taxes, cigarette and tobacco taxes, special industry taxes, and property taxes in the Unorganized Territory. It also administers the real estate transfer tax, the Maine Homestead Exemption Program, the Business Equipment Tax Exemption (BETE) and Business Equipment Tax Reimbursement (BETR) Programs, and several municipal tax reimbursement programs, and exercises general supervision of local assessing officials with respect to local property taxes.

The activities of the Bureau of Revenue Services are currently divided into nineteen programs for budgetary purposes. Each of these programs is represented by a page in the report, which includes a brief description of the program and a financial summary that shows the amounts appropriated and expended in that budget line for each of the last ten fiscal years.

The administrative organization of the Bureau of Revenue Services does not correspond in any straightforward way to these budgetary programs. In practice, most of the activities carried out by the Bureau of Revenue Services fall within a single program, General Tax Administration. The other budgetary programs relate to appropriations that exist for very limited purposes, such as payments to municipalities under the tree growth program. However, the financial summary data required by the statute only exists for these budget programs.

MAINE BUREAU of REVENUE SERVICES
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**BUREAU OF REVENUE SERVICES
GENERAL TAX ADMINISTRATION
(Program Number 010 18F 0002 07)**

Program Priorities: The Bureau of Revenue Services exists primarily to collect the tax revenues necessary to support Maine State government. Subsidiary responsibilities include oversight of municipal tax administration to assist municipalities and provide uniformity of local taxes throughout the State, and operation of various tax relief programs to provide tax relief to taxpayers pursuant to Maine law.

Goal: The Bureau of Revenue Services plans to increase its effectiveness in the areas of tax collections and taxpayer assistance.

Objectives: To timely and accurately collect State tax revenues.

Performance Criteria:

- 1) The percentage of revenue (excluding property taxes) collected within one year of the due date.

<u>Performance Assessment:</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Percentage of revenue collected within one year	99%	99%	99%

Financial Summary (includes personal services, all other and capital expenditures):

	<u>Appropriated (#)</u>	<u>Expended (*)</u>
FY10	\$35,226,663	\$35,226,071
FY11	\$34,463,713	\$34,463,713
FY12	\$32,965,197	\$32,965,180
FY13	\$32,134,984	\$32,011,269
FY14	\$31,411,381	\$31,245,736
FY15	\$32,514,690	\$32,514,689
FY16	\$37,587,451	\$37,440,736
FY17	\$37,087,434	\$36,870,282
FY18	\$38,570,438	\$37,339,447
FY19	\$37,969,267	\$37,803,823

The appropriated amount contains the encumbrances from the previous fiscal year.

* The expended amount contains the previous fiscal year's encumbrances that were paid, as well as any encumbrances that may have lapsed.

MAINE BUREAU of REVENUE SERVICES
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**BUREAU OF REVENUE SERVICES
TREE GROWTH TAX REIMBURSEMENT PROGRAM
(Program Number 010 18F 0261 02)**

Program Priorities: The purpose of the Tree Growth Tax Reimbursement Program is to help moderate property tax rates for municipalities that experience reduced valuations due to the mandated use of (lower) current use values in place of (higher) *ad valorem* values for assessing classified forestland.

Goal: To ensure the efficient administration of the program.

Objectives:

- 1) To verify the amount of municipal claims.
- 2) To provide timely payment of municipal entitlement.
- 3) To provide reliable program cost estimates.

Performance Criteria:

- 1) The acreage enrolled in the Tree Growth Tax Law Program.

<u>Performance Assessment:</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Eligible acreage enrolled in the program	3,670,485	3,663,341	3,650,307

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$4,964,374	\$4,964,373
FY11	\$4,825,653	\$4,825,465
FY12	\$8,650,000	\$8,649,998
FY13	\$7,870,783	\$7,870,782
FY14	\$7,504,643	\$7,504,643
FY15	\$7,251,007	\$7,251,007
FY16	\$7,700,000	\$7,700,000
FY17	\$7,600,000	\$7,600,000
FY18	\$7,600,000	\$7,600,000
FY19	\$7,600,000	\$7,599,997

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
VETERAN'S TAX EXEMPTION REIMBURSEMENT PROGRAM
(Program Number 010 18F 0407 01)**

Program Priorities: The Veteran's Tax Exemption Reimbursement Program is mandated by Article IV, Part 3, Section 23 of the Maine Constitution. The purpose of the reimbursement is to diminish the effect upon local property tax burden arising from the municipal exemption provided for the estates of qualified veterans and certain survivors of a deceased veteran that are eligible based on the qualifying service of that veteran.

Goals: To ensure the efficient administration of the program.

Objectives:

- 1) To verify municipal claims.
- 2) To provide timely payment of municipal entitlement.
- 3) To maintain a computerized statistical database.
- 4) To provide reliable program cost estimates.

Performance Criteria:

- 1) The actual program cost as a percentage of the estimated cost.

<u>Performance Assessment:</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Actual cost as a percentage of estimated cost	96.3%	97.2%	99.9%

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$991,225	\$991,225
FY11	\$1,005,633	\$1,005,633
FY12	\$1,075,000	\$1,019,202
FY13	\$1,050,900	\$1,050,900
FY14	\$1,103,445	\$1,103,445
FY15	\$1,158,617	\$1,139,192
FY16	\$1,166,086	\$1,165,766
FY17	\$1,228,330	\$1,182,720
FY18	\$1,217,179	\$1,183,612
FY19	\$1,207,436	\$1,207,380

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
HOMESTEAD PROPERTY TAX EXEMPTION REIMBURSEMENT PROGRAM
(Program Number 010 18F 0886 01)**

Program Priorities: The Homestead Property Tax Exemption Reimbursement exists to offset the effect upon local property tax burden arising from the municipal exemption provided for the homestead of qualified residents that can certify ownership and permanent residency in Maine for the 12 months preceding the April 1st application date.

Goal: Ensure the efficient administration of the program.

Objectives:

- 1) Verify municipal claims.
- 2) Provide timely payment of municipal entitlement.
- 3) Provide reliable program cost estimates.

Performance Criteria:

- 1) The number of qualified homestead exemptions.
- 2) The cost of programs as a percentage of estimated cost of the program.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Number of qualified homestead exemptions	309,027	308,579	308,672
Actual cost as a percentage of estimated cost	95.8%	100%	99.99%

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$28,469,005	\$28,443,803
FY11	\$16,157,593	\$16,157,572
FY12	\$23,600,000	\$23,599,989
FY13	\$23,961,875	\$23,959,252
FY14	\$24,931,571	\$24,927,065
FY15	\$24,711,875	\$24,709,485
FY16	\$26,985,000	\$26,976,490
FY17	\$38,673,000	\$37,043,764
FY18	\$50,183,072	\$50,183,013
FY19	\$64,559,000	\$64,517,376

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
WASTE FACILITY TAX EXEMPTION REIMBURSEMENT PROGRAM
(Program Number 010 18F 0907 01)**

Program Priorities: The purpose of the program is to reimburse municipalities 50% of the loss in property tax revenue resulting from property tax exemptions granted on animal waste storage facilities.

Goal: To ensure the efficient administration of the program.

Objectives:

- 1) To verify claims.
- 2) To provide timely payment of claims.

Performance Criteria:

- 1) The total dollars reimbursed to municipalities.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Total dollars reimbursed to municipalities	\$8,906	\$9,112	\$9,282

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$11,000	\$9,009
FY11	\$12,000	\$12,000
FY12	\$12,000	\$10,050
FY13	\$11,882	\$8,778
FY14	\$11,608	\$8,540
FY15	\$12,188	\$4,996
FY16	\$12,188	\$5,607
FY17	\$12,188	\$8,906
FY18	\$12,188	\$9,112
FY19	\$12,188	\$9,282

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**BUREAU OF REVENUE SERVICES
HIGHWAY PROGRAM
(Program Number 012 18F 0002 07)**

Program Priorities: This program exists to fund certain costs of administering motor fuel taxes from the Highway Fund, which receives the bulk of the revenue derived from these taxes. The administration includes the creation and maintenance of applicable forms, affidavits and bulletins, providing taxpayer education and assistance through telephone, email, and written correspondence, taxpayer registration and return processing, refund processing, review of legislative proposals, and audit reconciliation of taxpayer accounts for compliance.

Goals: The administration, collection, and enforcement of motor fuels use taxes.

Objectives:

- 1) To maintain the tax base of motor fuel use taxes and expand the scope of audits of special fuel suppliers and gasoline distributors.

Performance Criteria: This program exists to fund certain costs of administering motor fuel taxes from the Highway Fund, which receives the bulk of the revenue derived from these taxes. No separate performance criteria have been identified for activities funded through the Highway Program.

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$892,281	\$867,150
FY11	\$864,109	\$862,666
FY12	\$888,959	\$855,340
FY13	\$546,627	\$545,943
FY14	\$513,609	\$513,029
FY15	\$530,270	\$509,399
FY16	\$547,638	\$542,479
FY17	\$514,938	\$509,708
FY18	\$542,719	\$496,824
FY19	\$571,172	\$560,758

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**BUREAU OF REVENUE SERVICES
FEDERAL GRANT PROGRAM
(Program Number 013 18F 0002 01)**

Program Priorities: This program was established to use allocated federal highway funds to carry out compliance projects.

Goals: To partner with the Internal Revenue Service and utilize the Bureau's taxpayer compliance monitoring capabilities for the purpose of detecting fuel tax evasion schemes.

Objectives:

- 1) To perform random dyed fuel compliance checks on a quarterly basis to support our work on fuel tax evasion cases.

Performance Criteria: No performance criteria have been defined for this program. The program receives nominal funding at this time.

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$5,000	\$360
FY11	\$5,000	\$0
FY12	\$5,000	\$2,599
FY13	\$5,000	\$202
FY14	\$5,000	\$0
FY15	\$5,000	\$0
FY16	\$5,000	\$1,444
FY17	\$5,000	\$0
FY18	\$5,000	\$0
FY19	\$5,000	\$0

MAINE BUREAU of REVENUE SERVICES
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BUREAU OF REVENUE SERVICES
CONTINGENCY COLLECTION ACCOUNT
(Program Number 014 18F 0002 01)

Program Priorities: This program exists to fund the use of contracted services to collect tax debts on a contingency basis. The purpose of the program is to procure assistance for the Bureau of Revenue Services in the area of tax debt collection.

Goal: To reduce the number of delinquent taxpayers.

Objectives:

- 1) All funds collected will be deposited into a non-lapsing dedicated account.
- 2) Interest earned on these deposits will be credited to the dedicated account.

Performance Criteria: This program exists to fund the use of contracted services to collect tax debts on a contingency basis.

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$6,825,598	\$5,036,310
FY11	\$8,877,569	\$5,491,730
FY12	\$8,864,673	\$7,303,937
FY13	\$8,864,673	\$7,651,090
FY14	\$7,963,348	\$6,953,139
FY15	\$10,213,348	\$9,034,484
FY16	\$11,063,348	\$11,056,817
FY17	\$11,079,348	\$10,122,892
FY18	\$11,087,348	\$8,259,058
FY19	\$11,231,521	\$7,481,641

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**BUREAU OF REVENUE SERVICES
CONFERENCE ACCOUNT
(Program Number 014 18F 0002 04)**

Program Priorities: This account is primarily used to fund educational seminars for municipal assessors, tax professionals, and the public, such as the Property Tax School and the Maine Tax Symposia that are held each year in various locations around the State. The full cost of presenting these programs is defrayed through the registration fees that are paid by the individuals attending the programs. These programs are held to provide the tax professionals and the public with up-to-date information on tax matters and to promote voluntary compliance by educating taxpayers in the areas of sales and use taxes, to make the Bureau of Revenue Services more accessible to taxpayers, and to foster good public relations with the taxpayers.

Goal: To provide tax professionals and the public with information on tax matters.

Objectives:

- 1) To promote voluntary compliance by educating tax professionals and taxpayers in the areas of sales and use taxes.
- 2) To provide education and certification examinations to municipal assessors.
- 3) To make the Bureau of Revenue Services more accessible to taxpayers.
- 4) To foster good public relations with the taxpayers.

Performance Criteria: No performance criteria have been defined for this program.

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$100,000	\$85,088
FY11	\$101,725	\$97,243
FY12	\$101,188	\$84,065
FY13	\$103,900	\$101,262
FY14	\$101,775	\$63,161
FY15	\$120,070	\$77,018
FY16	\$84,575	\$47,105
FY17	\$60,500	\$60,463
FY18	\$121,150	\$60,547
FY19	\$127,150	\$77,274

MAINE BUREAU of REVENUE SERVICES
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**BUREAU OF REVENUE SERVICES
COUNTY TAX REIMBURSEMENT
(Program Number 014 18F 0263 01)**

Program Priorities: The primary function of this program is to ensure that revenue collected from Unorganized Territory taxpayers for motor vehicle and watercraft excise taxes is used to provide services to the Unorganized Territory Tax District. Receipts are distributed to the appropriate county treasury having jurisdiction over that unorganized place. This money is used to reduce the amount that would otherwise need to be raised through property taxes for the purpose of reimbursing counties for services provided by them in the Unorganized Territory within that county.

Goal: To ensure the efficient administration of the program.

Objectives:

- 1) To review reimbursement requests promptly to pay counties in a timely manner.

Performance Criteria:

- 1) The percentage of time the Bureau of Revenue Services provided to the State Treasurer's Office, by the designated date, a report of reimbursement.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Percentage of time report was provided by due date.	100%	100%	100%

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$1,338,326	\$1,130,446
FY11	\$1,243,895	\$1,194,632
FY12	\$1,371,400	\$1,063,539
FY13	\$1,440,000	\$1,196,434
FY14	\$1,440,000	\$1,672,680
FY15	\$1,440,000	\$1,331,010
FY16	\$1,440,000	\$1,439,999
FY17	\$1,440,000	\$1,579,788
FY18	\$1,440,000	\$1,588,110
FY19	\$1,440,000	\$1,657,779

MAINE BUREAU of REVENUE SERVICES
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**BUREAU OF REVENUE SERVICES
UNORGANIZED TERRITORY EDUCATION & SERVICES FUND
(Program Number 014 18F 0573 02)**

Program Priorities: This program establishes a fund to support the services provided by the State to the residents of the Unorganized Territory.

Goal: To ensure the efficient administration of the program.

Objectives:

- 1) To equitably assess and collect property taxes in the Unorganized Territory by discovering new property valuations.

Performance Criteria:

- 1) The amount of new real property valuations.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Amount of new real property valuations	\$17,733,638	\$118,153,239 ¹	\$22,247,225

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$10,835,780	\$10,590,758
FY11	\$11,485,930	\$10,408,815
FY12	\$11,635,444	\$11,635,443
FY13	\$12,074,156	\$12,074,155
FY14	\$12,800,000	\$12,532,112
FY15	\$13,568,000	\$12,934,886
FY16	\$13,711,000	\$13,512,736
FY17	\$14,535,000	\$14,056,526
FY18	\$15,091,788	\$14,347,293
FY19	\$15,091,788	\$14,982,517

¹ FY18 new real property valuation includes valuation of large project and one-time assessment for three years of valuation for another property.

MAINE BUREAU of REVENUE SERVICES
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**BUREAU OF REVENUE SERVICES
ELDERLY TAX DEFERRAL PROGRAM
(Program Number 014 18F 0650 01)**

Program Priorities: The purpose of the Elderly Tax Deferral Program was to enable qualifying Maine Resident elderly homeowners to defer payment of homestead property taxes. Property taxes may present hardships for some elderly homeowners with limited income. This program reduced the incidence of elderly persons being displaced from the homestead. The State paid the participant's property tax directly to the municipality that expects timely payment of property taxes to maintain necessary services. The program assisted those elderly homeowners that may not have had the financial ability to satisfy payment demands in full or in a timely fashion and thus may otherwise have been compelled to sell the property, seek relief or face tax lien proceedings. The interest of the State in the property was protected by the filing of a lien.

The Elderly Tax Deferral Program was available to applicants through March 31, 1991. The program ended when it paid the last annual obligations of the last previously qualified participant in FY 2017. Although this program terminated, amounts expended are provided for informational purposes.

<u>Financial Summary:</u>	<u>Allocated</u>	<u>Expended</u>
FY10	\$28,000	\$20,901
FY11	\$28,000	\$15,727
FY12	\$22,000	\$12,659
FY13	\$22,000	\$5,454
FY14	\$22,000	\$5,490
FY15	\$22,000	\$2,753
FY16	\$5,000	\$2,792
FY17	\$5,000	\$2,825
FY18	\$500	\$0
FY19	\$500	\$0

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
INTERNAL SERVICES FUND
(Program Number 044 18F 0885 01)**

Program Priorities: This program was established to enable the Bureau of Revenue Services to provide imaging, scanning, debt collection and administrative services to other State agencies, and to provide a vehicle to deliver revenue collection services throughout Maine State government.

Goal: To provide other State agencies with an efficient way to process forms and funds.

Objectives:

- 1) To continue to upgrade information technology equipment in order to attain additional efficiencies.

Performance Criteria:

- 1) The amount of revenue collected for other State agencies.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Revenue collected for other State agencies	\$254,066	\$254,989	\$183,938

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$10,000	\$0
FY11	\$0	\$0
FY12	\$151,720	\$0
FY13	\$151,720	\$151,719
FY14	\$151,720	\$147,722
FY15	\$151,720	\$151,719
FY16	\$151,720	\$151,718
FY17	\$151,720	\$139,586
FY18	\$151,720	\$0
FY19	\$151,720	\$151,414

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
SNOW GROOMING PROPERTY TAX EXEMPTION REIMBURSEMENT
(Program Number 010 18F Z024 01)**

Program Priorities: The purpose of the Snow Grooming Property Tax Exemption Reimbursement program is to reimburse municipalities for 50% of the loss in property tax revenue resulting from the exemption for snow grooming equipment registered with the Department of Inland Fisheries and Wildlife.

Goal: To ensure efficient administration of the program.

Objectives:

- 1) To verify claims.
- 2) To provide timely payments to municipalities.

Performance Criteria:

- 1) Amounts reimbursed to municipalities.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Amounts reimbursed to municipalities	\$15,269	\$29,638	\$16,577

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$18,435	\$11,885
FY11	\$12,797	\$12,797
FY12	\$19,500	\$12,590
FY13	\$19,308	\$13,756
FY14	\$14,541	\$12,176
FY15	\$15,269	\$15,265
FY16	\$15,269	\$15,227
FY17	\$15,269	\$15,269
FY18	\$30,000	\$29,638
FY19	\$30,000	\$16,577

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
VETERANS' ORGANIZATION TAX REIMBURSEMENT
(Program Number 010 18F Z062 01)**

Program Priorities: The purpose of this program is to reimburse municipalities for 50% of the loss in property tax revenue resulting from the expansion of the property tax exemption granted to veterans' organizations.

Goal: To ensure efficient administration of the program.

Objectives:

- 1) To verify claims.
- 2) To provide timely payment of claims.

Performance Criteria:

- 1) Amounts reimbursed to municipalities.

Performance Assessment:

Amounts reimbursed to municipalities

<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
\$26,775	\$40,257	\$47,122

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$19,387	\$19,387
FY11	\$21,974	\$21,974
FY12	\$30,000	\$24,234
FY13	\$23,771	\$23,771
FY14	\$27,720	\$26,834
FY15	\$29,106	\$26,601
FY16	\$29,106	\$25,550
FY17	\$29,106	\$26,775
FY18	\$40,257	\$40,257
FY19	\$50,000	\$47,122

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
MANDATE BETE - REIMBURSE MUNICIPALITIES
(Program Number 010 18F Z065 01)**

Program Priorities: The purpose of the Business Equipment Tax Exemption Mandate Reimbursement Program is to reimburse municipalities and the Unorganized Territory Education and Services Fund for State-mandated costs related to the implementation of the Business Equipment Tax Exemption, as required under the Constitution of Maine, Article IX, Section 21, and 30-A M.R.S. § 5685.

Goal: To ensure efficient administration of the program.

Objectives:

- 1) To verify claims.
- 2) To provide timely payment of claims.

Performance Criteria:

- 1) Amounts reimbursed to municipalities.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Amounts reimbursed to municipalities	\$13,110	\$14,048	\$17,642

Financial Summary:

	<u>Appropriated</u>	<u>Expended</u>
FY10	\$6,000	\$5,534
FY11	\$6,556	\$6,556
FY12	\$10,000	\$8,036
FY13	\$9,902	\$9,768
FY14	\$10,628	\$10,620
FY15	\$12,222	\$11,756
FY16	\$15,278	\$12,468
FY17	\$19,097	\$13,110
FY18	\$19,097	\$14,048
FY19	\$19,097	\$17,642

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
UNORGANIZED TERRITORY EDUCATION & SERVICES TIF FUND
(Program Number 014 18F 0573 03)**

Program Priorities: The Unorganized Territory Assessing District presently has 5 statutorily authorized Tax Increment Finance Districts (TIF) within the UT. These TIF districts, per the TIF agreement, have captured assessed value (CAV) representing all improvements to the land after the creation of each respective TIF district. The TIFs are located in Washington County UT, Franklin County UT, Hancock County UT, Penobscot County UT, and Somerset County UT. In all cases, the TIF district's CAV is an industrial wind farm. The taxes assessed and collected by MRS as the tax assessor and collector for the UT on that CAV are TIF revenues that annually must be paid over to the respective County. Per the TIF agreement, the respective County must then distribute the TIF revenues according to the TIF agreement terms agreed to by County government and the developer.

Goal: To ensure efficient administration of the program.

Objectives:

- 1) Accurately assess and collect the taxes associated with the TIF program.
- 2) To provide timely notice of collections to the Fiscal Administrator (FAUT).

Performance Criteria:

- 1) Percentage of time timely notice of collections was sent to the FAUT.

Performance Assessment:	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Percentage of timely notice sent to FAUT	100%	100%	100%

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$1,205,000	\$1,204,744
FY11	\$2,400,000	\$2,334,253
FY12	\$3,076,500	\$3,076,483
FY13	\$3,034,076	\$3,034,076
FY14	\$3,510,000	\$3,176,333
FY15	\$3,400,000	\$2,623,389
FY16	\$2,800,000	\$2,174,972
FY17	\$2,758,000	\$2,719,274
FY18	\$5,000,000	\$3,522,648
FY19	\$5,500,000	\$3,867,519

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

**BUREAU OF REVENUE SERVICES
MEDIA PRODUCTION REIMBURSEMENT
(Program Number 014 18F 0002 03)**

Program Priorities: A media production company that intends to undertake a visual media production in this State may apply to the Department of Economic Community Development to have the production, or a portion of the production, certified for purposes of media production reimbursement pursuant to Title 36, chapter 919-A of the Maine Revised Statutes and the credit under 36 M.R.S. § 5219-Y. A visual media production company certified pursuant to 5 M.R.S. § 13090-L is allowed a reimbursement equal to 12% of certified production wages paid to employees who are residents of Maine and 10% of certified production wages paid to other employees.

Goal: To ensure efficient administration of the program.

Objectives:

- 1) To provide for audit of claims as deemed necessary.
- 2) To certify the appropriate amount to be reimbursed to claimants.

Performance Criteria:

- 1) The number of participants in the program.
- 2) The percentage of applications reviewed to verify claims.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Number of participants in the program	< 10	< 10	< 10
Percentage of applications reviewed	100%	100%	100%

Financial Summary:

	<u>Allocated</u>	<u>Expended</u>
FY10	\$250,000	\$71,139
FY11	\$250,000	\$165,408
FY12	\$250,000	\$137,218
FY13	\$250,000	\$122,105
FY14	\$250,000	\$236,600
FY15	\$302,000	\$296,459
FY16	\$275,000	\$126,734
FY17	\$275,000	\$49,391
FY18	\$275,000	\$36,778
FY19	\$275,000	\$62,055

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

BUREAU OF REVENUE SERVICES
MAINE MILITARY FAMILY RELIEF FUND
(Program Number 014 18F 0002 07)

Program Priorities: When filing a return, a taxpayer entitled to a refund may designate a portion of that refund be paid into the Maine Military Family Relief Fund established in 37-B M.R.S. § 158. A taxpayer who is not entitled to a refund may contribute to the Maine Military Family Relief Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. The State Tax Assessor shall determine annually the total amount contributed to the Maine Military Family Relief Fund. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Military Family Relief Fund checkoff and report the remainder to the State Treasurer, who shall forward that amount to the Maine Military Family Relief Fund.

Goal: To ensure efficient administration of the program.

Objectives:

- 1) To verify the amount of taxpayer contributions.
- 2) To accurately estimate related MRS administrative costs.
- 3) To verify amounts contributed timely transferred to appropriate funds.

Performance Criteria:

- 1) Number of contributors.
- 2) Amount of contributions designated.

Performance Assessment:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Number of contributors	3,044	3,028	3,097
Amount of contributions designated	\$43,376	\$41,160	\$43,334

MAINE BUREAU of REVENUE SERVICES
PROGRAM EVALUATION REPORT 2019

ORGANIZATIONAL STRUCTURE

Position Count

The Bureau of Revenue Services currently has 284 positions, of which 1 is limited period and the rest are permanent. Five of the permanent positions are part-time.

Job Classification

POSITION #	JOB_CLASS_TITLE	FUND	CATEGORY	STATUS
16300001	STATE TAX ASSESSOR	GENERAL	PERMANENT	FULL TIME
16300004	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16300012	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16300013	PROPERTY APPRAISER SUPERVISOR	GENERAL	PERMANENT	FULL TIME
16300014	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16300017	PROPERTY APPRAISER SUPERVISOR	GENERAL	PERMANENT	FULL TIME
16300071	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16300131	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16300131	TAX EXAMINER	HIGHWAY	PERMANENT	FULL TIME
16300161	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16300231	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16300271	PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16300291	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	PART TIME
16300321	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16300451	PLANNING & RESEARCH ASSOC I	GENERAL	PERMANENT	FULL TIME
16300531	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16300541	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16300641	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16300681	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16300731	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16300751	DISTRICT TAX AUDIT MANAGER	GENERAL	PERMANENT	FULL TIME
16300801	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16300831	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16300841	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16300941	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16301021	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16301031	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16301071	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16301131	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301141	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16301161	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16301211	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16301221	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16301261	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16301261	PUBLIC SERVICE MANAGER III	HIGHWAY	PERMANENT	FULL TIME

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16301271	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16301281	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16301291	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16301311	PUBLIC SERVICE COORDINATOR II	GENERAL	PERMANENT	FULL TIME
16301321	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301321	REVENUE AGENT	HIGHWAY	PERMANENT	FULL TIME
16301391	PUBLIC SERVICE COORDINATOR II	GENERAL	PERMANENT	FULL TIME
16301411	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301451	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16301541	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16301591	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16301631	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301681	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16301781	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301791	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301821	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301891	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16301911	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16301921	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16301921	OFFICE SPECIALIST I	HIGHWAY	PERMANENT	FULL TIME
16301951	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16302061	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16302111	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16302151	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16302181	ACCOUNTING ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16302191	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16302201	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16302221	OFFICE SPECIALIST II	GENERAL	PERMANENT	FULL TIME
16302361	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16302391	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16302401	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16302421	PUBLIC SERVICE EXECUTIVE II	GENERAL	PERMANENT	FULL TIME
16302441	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16302521	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16302551	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16302581	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16302671	STAFF ACCOUNTANT	GENERAL	PERMANENT	FULL TIME
16302821	CLERK IV	GENERAL	PERMANENT	FULL TIME
16302841	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16302871	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16302911	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16302961	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16302991	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303001	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME

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16303141	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16303181	PLANNING & RESEARCH ASSOC I	GENERAL	PERMANENT	FULL TIME
16303201	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303231	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303251	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16303331	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303431	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303441	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303551	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16303557	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303559	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303560	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303566	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303574	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303575	BUS SYS QUALITY ASSURANCE MGR	GENERAL	PERMANENT	FULL TIME
16303577	SENIOR STAFF ACCOUNTANT	GENERAL	PERMANENT	FULL TIME
16303578	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303582	SYSTEMS SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303591	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303592	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303592	SENIOR REVENUE AGENT	HIGHWAY	PERMANENT	FULL TIME
16303594	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303595	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303596	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303596	PUBLIC SERVICE MANAGER II	HIGHWAY	PERMANENT	FULL TIME
16303615	PUBLIC SERVICE COORDINATOR II	GENERAL	PERMANENT	FULL TIME
16303619	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303620	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303621	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303631	OFFICE SPECIALIST I SUPV	GENERAL	PERMANENT	FULL TIME
16303632	BUSINESS MANAGER I	GENERAL	PERMANENT	FULL TIME
16303635	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303637	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303641	STAFF ACCOUNTANT	GENERAL	PERMANENT	FULL TIME
16303642	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303643	ASSOC COMM FOR TAX POLICY	GENERAL	PERMANENT	FULL TIME
16303644	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303644	MANAGEMENT ANALYST I	HIGHWAY	PERMANENT	FULL TIME
16303645	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303646	PUBLIC SERVICE EXECUTIVE II	GENERAL	PERMANENT	FULL TIME
16303655	TAX ANALYST	GENERAL	PERMANENT	FULL TIME
16303657	PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16303672	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303676	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME

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16303679	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303681	TAX ANALYST	GENERAL	PERMANENT	FULL TIME
16303682	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303684	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303717	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303718	PUBLIC SERVICE COORDINATOR II	GENERAL	PERMANENT	PART TIME
16303719	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16303729	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303730	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303731	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303733	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303738	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303741	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303753	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303757	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303758	SYSTEMS SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303759	SYSTEMS SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303761	DISTRICT TAX AUDIT MANAGER	GENERAL	PERMANENT	FULL TIME
16303762	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303775	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303780	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303781	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303782	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303783	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303785	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303786	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303787	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303791	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303793	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303794	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303795	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303796	TAX DIV ASST EXEC	GENERAL	PERMANENT	FULL TIME
16303797	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303800	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303801	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303802	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16303805	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303806	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303808	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303811	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303816	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303817	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303818	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303819	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME

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16303822	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303823	PUBLIC SERVICE COORDINATOR II	GENERAL	PERMANENT	FULL TIME
16303824	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303827	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303828	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303830	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303831	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303833	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303843	PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16303844	DISTRICT TAX AUDIT MANAGER	GENERAL	PERMANENT	FULL TIME
16303846	SENIOR REVENUE AGENT	HIGHWAY	PERMANENT	FULL TIME
16303848	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303849	BUS SYS QUALITY ASSURANCE MGR	GENERAL	PERMANENT	FULL TIME
16303851	OFFICE SPECIALIST I MANAGER	GENERAL	PERMANENT	FULL TIME
16303852	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303853	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303854	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303855	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303855	SENIOR REVENUE AGENT	HIGHWAY	PERMANENT	FULL TIME
16303856	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303858	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303859	PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16303864	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303865	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303867	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303868	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303871	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303873	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303874	PLANNING & RESEARCH ASSOC I	GENERAL	PERMANENT	FULL TIME
16303879	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16303880	SENIOR STAFF ACCOUNTANT	GENERAL	PERMANENT	FULL TIME
16303886	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303887	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303889	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303890	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303891	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303892	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303893	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303894	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303895	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303896	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16303899	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16303902	BUSINESS MANAGER I	GENERAL	PERMANENT	FULL TIME
16303903	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME

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16303904	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303905	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16303910	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303913	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303915	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16303916	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303917	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303918	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303920	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303921	OFFICE SPECIALIST I	GENERAL	PERMANENT	FULL TIME
16303922	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303923	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303924	STAFF ACCOUNTANT	GENERAL	PERMANENT	FULL TIME
16303925	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303926	PLANNING & RESEARCH ASSOC II	GENERAL	PERMANENT	FULL TIME
16303927	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303932	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303936	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303937	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303938	PLANNING & RESEARCH ASSOC II	GENERAL	PERMANENT	FULL TIME
16303941	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	PART TIME
16303942	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303944	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303948	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303949	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303950	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303951	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303952	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303953	PUBLIC SERVICE MANAGER III	GENERAL	PERMANENT	FULL TIME
16303954	TAX DIV ASST EXEC	GENERAL	PERMANENT	FULL TIME
16303956	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME
16303957	BUSINESS SYSTEMS Q/A ANALYST	GENERAL	PERMANENT	FULL TIME
16303959	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303960	DISTRICT TAX AUDIT MANAGER	GENERAL	PERMANENT	FULL TIME
16303961	TAX ANALYST	GENERAL	PERMANENT	FULL TIME
16303962	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303964	SENIOR PROPERTY APPRAISER	GENERAL	PERMANENT	FULL TIME
16303965	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	PART TIME
16303966	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303967	PRINCIPAL PROPERTY APPRAISER	GENERAL	PERMANENT	PART TIME
16303969	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303971	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303972	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303973	PUBLIC SERVICE MANAGER II	GENERAL	PERMANENT	FULL TIME

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16303974	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303977	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303978	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303981	OFFICE ASSOCIATE II	GENERAL	PERMANENT	FULL TIME
16303982	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303983	MANAGEMENT ANALYST I	GENERAL	PERMANENT	FULL TIME
16303984	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303985	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303986	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16303987	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303989	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME
16303992	MANAGEMENT ANALYST II	GENERAL	PERMANENT	FULL TIME
16303993	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303994	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303995	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16303997	BUSINESS SYSTEMS ADMINISTRATOR	GENERAL	PERMANENT	FULL TIME
16303998	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16303999	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16304000	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16304001	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304002	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304003	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16304004	PLANNING & RESEARCH ASSOC I	GENERAL	PERMANENT	FULL TIME
16304005	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304006	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304013	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16304014	TAX EXAMINER II	GENERAL	PERMANENT	FULL TIME
16304015	SENIOR TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304016	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304017	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304018	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304019	TAX EXAMINER	GENERAL	PERMANENT	FULL TIME
16304020	SENIOR REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16304021	REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16304024	PRINCIPAL REVENUE AGENT	GENERAL	PERMANENT	FULL TIME
16304025	TAX EXAMINER	GENERAL	LIMITED PERIOD	FULL TIME
16304026	TAX SECTION MANAGER	GENERAL	PERMANENT	FULL TIME

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Organizational Flow Chart

An organizational flow chart indicating lines of responsibility is included in this report as Appendix A.

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COORDINATION OF EFFORTS

The Bureau of Revenue Services endeavors to coordinate its efforts with those of federal and other state agencies in order to achieve greater efficiency and eliminate redundant requirements. The following summary lists areas in which the Bureau of Revenue Services currently coordinates its efforts with other agencies, and an example of an area in which we are exploring possible opportunities for coordination of efforts.

Areas in which the Bureau of Revenue Services has coordinated with other agencies:

- The Bureau of Revenue Services cooperates with the Internal Revenue Service on Safeguard Reviews (evaluation of Bureau procedures to ensure that federal tax information provided to the Bureau of Revenue Services is used only for appropriate purposes and is protected from unauthorized access) and Security Surveys (reporting of computer system security features in place to protect the confidentiality of federal tax information).
- The Bureau of Revenue Services uses Internal Revenue Service and Social Security Administration formats and rules for reporting of Forms 1099, W-2G, etc.
- The Internal Revenue Service has a Modernized Electronic Filing (MeF) program whereby taxpayers can file both their federal and state returns with the Internal Revenue Service, and the Internal Revenue Service will forward the state tax return information electronically to the State. This simplifies tax filing for the taxpayer, since they will file both returns at the same time, to the same electronic location.
- The Internal Revenue Service provides the Bureau of Revenue Services with data from federal income tax returns filed from Maine.
- The Internal Revenue Service provides the Bureau of Revenue Services with reports of audit adjustments made to returns filed from Maine.
- The U.S. Customs Service provides the Bureau of Revenue Services with data on goods imported into Maine.
- The Bureau of Revenue Services processes employers' paper returns and payments of unemployment contributions administered by the Maine Department of Labor.
- The Maine Department of Labor provides accounting services for payments of unemployment contributions.
- The Office of the State Controller provides the Bureau of Revenue Services with direct access to its automated financial management system (MFASIS-HR).
- The Department of Inland Fisheries and Wildlife collects Maine use tax from persons seeking registration of watercraft, ATVs and snowmobiles.
- The Bureau of Motor Vehicles collects Maine use tax from persons seeking registration of motor vehicles and trailers.
- The Bureau of Motor Vehicles processes fuel tax returns filed pursuant to the International Fuel Tax Agreement (IFTA).
- The Bureau of Revenue Services cooperates with the Attorney General and the federal Bureau of Alcohol, Tobacco and Firearms on cigarette tax enforcement initiatives.

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- The Department of Professional and Financial Regulation provides the Bureau of Revenue Services with information regarding holders of professional licenses.
- The Maine State Retirement System provides the Bureau of Revenue Services with information relating to reportable income of persons receiving Maine state retirement benefits.
- The Bureau of Revenue Services and the Internal Revenue Service each set off tax refunds to apply to finalized tax debts owed by the recipient to the other agency.
- The Bureau of Revenue Services sets off income tax refunds to pay debts owed by the taxpayer to another state agency.
- The Bureau of Revenue Services obtains information from various federal and state agencies for incorporation into its data warehouse.
- The Office of Information Technology (OIT) provides the Bureau of Revenue Services with network, servers, e-mail, service level agreement refreshment and support services. By having its computer equipment and standard software maintained by OIT through a service level agreement (SLA), the Bureau of Revenue Services has been able to maintain a lower staff level while ensuring that all of its systems remain operational.
- The Bureau of Revenue Services uses geographic information systems (GIS) mapping developed by the Maine Land Use Regulation Commission to administer property taxes in the Unorganized Territory.
- The Bureau of Revenue Services conforms to federal electronic filing standards for overall benefit to software developers and taxpayers. The Internal Revenue Service releases its specifications and standards, and shortly thereafter, Maine releases its specifications and standards. By having similar approaches, the concept of “easy electronic filing” is implemented for both taxpayers and developers.
- The Bureau of Revenue Services cooperates with commercial developers in the creation of tax software so it can process tax forms with less data capture effort. This reduces processing costs and improves processing efficiency.
- The Bureau of Revenue Services cooperates with other state revenue agencies as a member of the Federation of Tax Administrators, which was organized to improve the quality of state tax administration by providing services to state tax authorities and administrators. These services include research and information exchange, training, and intergovernmental and interstate coordination. The Federation also represents the interests of state tax administrators before federal policymakers where appropriate.
- The Bureau of Revenue Services belongs to the North Eastern States Tax Officials Association (NESTOA). The purpose of this association is to promote cooperation among the northeastern states in taxation and tax related matters through meetings and other communicative means; to afford an opportunity to the members to exchange ideas on problems of tax administration; to assemble and disseminate information pertaining to the various types of tax laws as well as administrative methods; and to strive for equalization of the tax burden and for simplicity and uniformity in tax administration.
- The Bureau of Alcoholic Beverages and Lottery Operations assigns lottery winnings to the Bureau of Revenue Services in payment of any liquidated tax liability owed by the winner.

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- The Office of the State Controller, in collaboration with the Bureau of Revenue Services, intercepts payments due to vendors contracted with the State of Maine against tax liabilities owed by those vendors.

Areas where the Bureau of Revenue Services could establish cooperative arrangements:

- There may be opportunities to partner with other divisions within DAFS to reduce the costs of website development or maintenance through sharing skilled resources.
- There may be opportunities to partner with other State agencies regarding collections.

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IDENTIFICATION OF CONSTITUENCIES

The services provided by the Bureau of Revenue Services impact every household in the state. Therefore, the most important constituency served by the Bureau is the state's 554,000 households (comprising approximately 720,000 individual income tax filers), an increase from approximately 520,000 households in 2003, each of which contributes to the more than \$4 billion collected annually by the agency, an increase from the \$2 billion reported as collected in 2003. In addition to the residents of Maine, the Bureau of Revenue Services also serves a large number of taxpayers that are residents of other states, territories, and in some cases, other nations.

At the governmental level, the main constituencies of the Bureau are (1) the Governor's Office, (2) Legislative Leadership, (3) the Joint Committee on Appropriations and Financial Affairs, (4) the Joint Committee on Taxation, and (5) other state agencies. Over time, the tax laws have been increasingly used as a mechanism to provide incentives or disincentives to taxpayers to engage in certain types of behavior. Continuation of such activity will lead to MRS being engaged with an even wider variety of governmental agencies and private sector groups.

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USE OF ALTERNATIVE DELIVERY SYSTEMS

The Bureau of Revenue Services has entered into a number of contracts with outside entities to meet its goals and objectives through alternative delivery systems.

- Manpower – tax return and revenue processing, professional tax consulting, data entry resources, research and clerical support.
- J.S. McCarthy Printers – temporary return storage.
- Securitas – building security.
- Revenue Solutions, Inc. – implementation of non-automated taxes on MERITS, internet applications, and data warehouse and collections system.
- ShredSafe LLC – removal and destruction of confidential data, and removal of recyclable waste.
- GuideSoft Inc. – contract analysts and systems testers to assist the Quality Assurance staff by absorbing specific areas of work, allowing for faster turnaround and concentrating contract personnel on specific assignments.
- Kennebec County Sheriff – field enforcement contract.
- NuHarbor Security – application security assessments and logging management.
- Lawson Property Services – miscellaneous building maintenance.
- Vallee Configurations – furniture reconfigurations.
- Fairfax Imaging – scanning to process tax returns and payments.
- Brinks – armored deposit transport services.
- Maine Office of the Attorney General and contracts with 18 attorneys to enforce collections in Maine and 21 other states, plus the District of Columbia.
- Transworld Systems Inc. – contracted on a contingency basis to assist in the collection of tax debts.

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IDENTIFICATION OF EMERGING ISSUES

Increasing Complexity of Maine Tax Law and Conformity with the Internal Revenue Code

The ever-increasing complexity of Maine tax law imposes administrative costs on both taxpayers and the State of Maine. The addition of certain provisions, including refundable tax credits, may expose the tax system to tax fraud schemes. At some point, simplifying the tax code through legislation may become imperative. At the same time, Maine's tax code looks to the Internal Revenue Code for the starting point in calculating income tax liability for most taxpayers. Continuing conformity with the Internal Revenue Code remains an important matter. Generally, both the State and taxpayers benefit from predictability and efficiency in compliance when the state income tax law conforms to the federal income tax law.

Reliance on Sophisticated Technology

Tax administration has become highly dependent on sophisticated information technology systems, and increasingly, on the use of the internet, as well. The Bureau of Revenue Services administers 48 different tax and benefit regimes through a set of complex and interconnected technology systems. The failure to properly improve, maintain, and secure these systems would create a substantial risk to the Bureau's operations, and, possibly, the security of confidential taxpayer information.

Recruitment and Retention of Qualified, Experienced Professionals

In Maine, as elsewhere, in recent years large out-of-state corporations have increasingly dominated the business environment at the expense of smaller local companies. The Bureau of Revenue Services must continue to recruit and retain talented tax auditors with the ability to review complex corporate transactions. Additionally, the recent comprehensive changes in federal tax law requires Bureau employees to be well-versed in explaining both federal and state technical tax provisions to taxpayers. Currently, the State of Maine is paying 10-25% recruitment and retention stipends to examiners and 10-20% recruitment and retention stipends to tax auditors, tax auditor supervisors, and tax audit managers, and is routinely starting new revenue agents, tax examiners, and other positions at step 8 (rather than step 1) of the merit pay scale. MRS has created a new position, Tax Examiner II, to recognize and retain those employees with well-developed job knowledge and the ability to train new staff. Despite these efforts, the compensation package we offer new recruits is less attractive than what is currently being offered for comparable positions by the revenue departments of the other New England states, by the Internal Revenue Service, and by private sector employers in Maine. Our managers are concerned that the applicants they now interview for positions in the entry-level Revenue Agent and Tax Examiner classifications lack the background and basic skills they will need to administer Maine's tax laws in the 21st century. Retention of current experienced employees remains a challenge, and could become more difficult as the available work force continues to shrink.

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ANY OTHER INFORMATION SPECIFICALLY REQUESTED BY THE COMMITTEE OF JURISDICTION

The Taxation Committee did not include in its April 9, 2019, notification a request for additional information not specifically required by the program evaluation report statute.

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COMPARISON OF RELATED FEDERAL LAWS AND REGULATIONS

Numerous federal laws and regulations bear upon the state taxes administered by the Bureau of Revenue Services, primarily provisions of the Internal Revenue Code and associated provisions in the Code of Federal Regulations.

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AGENCY POLICIES FOR COLLECTING, MANAGING AND USING PERSONAL INFORMATION

Information obtained pursuant to Title 36 is subject to Maine state law confidentiality protections pursuant to section 191, unless otherwise provided by law. In addition, federal law provides similar restrictions on the use of such information. The Bureau of Revenue Services provides ongoing confidentiality training and enforcement with respect to authorized use of confidential taxpayer information. Taxpayers are informed of the general confidentiality protections in a pamphlet called *Your Rights as a Taxpayer* (Appendix B), which is included with every assessment issued by the Bureau of Revenue Services and is also posted on the agency's website. It provides in relevant part as follows:

Will the information in my records be kept confidential?

Information obtained from taxpayers by MRS is kept strictly confidential, unless release is otherwise authorized by law. See, e.g., 36 M.R.S. § 191. In fact, the law imposes criminal penalties on any MRS employee who wrongfully inspects or divulges confidential information. A person who willfully violates the confidentiality laws under 36 M.R.S. § 191 commits a Class E crime and an offender who is an officer or employee of the State must be dismissed from office. **Note: Pursuant to 36 M.R.S. § 191(2)(UU), reconsideration decisions may be produced in court or pursuant to a discovery or freedom of access request in redacted format so as not to reveal any taxpayer-identifying information.**

Security systems are in place to ensure that taxpayer information stored on the Bureau's computer systems is accessible only to authorized users.

Policy on Confidentiality of Tax Information

The policy set forth below is that included in the MRS Security Awareness and Training Policy and Procedures as last updated November 5, 2018.

**Maine Revenue Services Policy
Statement on Confidentiality**

CONTENTS:

- I. INTRODUCTION
- II. CONFIDENTIALITY LAWS
- III. APPLYING THE LAWS

I. INTRODUCTION.

As used throughout this Policy Statement, "state employees" refers to employees of the State of Maine, including those directly employed by Maine Revenue Services ("MRS"). "MRS service providers" refers to agents, contractors, and vendors who provide services to MRS. You may be asked to read this Policy Statement and sign the corresponding "Confidentiality Agreement for State of Maine Employees and for Agents, Contractors, and Vendors of Maine Revenue Services" if your job duties or interactions with MRS necessarily involve access to confidential tax information or if those duties or interactions result in a potential for inadvertent exposure to such information.

This Policy Statement summarizes the laws governing the confidentiality of information received and held by MRS in the course of administering the tax laws of the State of Maine. It also

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explains how MRS interprets and applies the confidentiality laws. The goal is to help state employees and MRS service providers feel confident that they know what these laws mean and that they can comply with the requirements of these laws in the course of performing their daily work assignments. A copy of the Policy Statement is given to each state employee and MRS service provider who signs the Confidentiality Agreement at the time the Agreement is signed.

State and federal confidentiality laws have been enacted for the purpose of protecting the privacy of taxpayer information, and this purpose should be recognized when interpreting and applying those laws.

Generally, confidentiality laws apply to all information obtained by MRS in the administration of Maine taxes. **When in doubt as to whether particular information is confidential or not, always err on the side of caution: that is, assume that the information is confidential, and ask MRS management for guidance before proceeding further. Note that MRS service providers should never release taxpayer information unless the release is expressly permitted by law or by specific authorization in writing from MRS management.**

“To disclose” means to divulge or make known in any manner, including verbally or in writing. Both state and federal laws provide severe penalties for wrongful disclosure of confidential tax information. Maine law also provides for **mandatory dismissal** from employment for state employees. You should therefore read this Policy Statement carefully and be sure to direct any questions you may have to MRS management.

II. CONFIDENTIALITY LAWS.

The following statutes regarding the confidentiality of tax information are relevant to this Policy Statement:

- Maine law: 36 M.R.S. § 191
- Federal law:
 - 26 U.S.C. § 6103 (portions); § 7213; § 7213A; and § 7431
 - 18 U.S.C. §§ 2721 et. seq. (the Driver’s Privacy Protection Act)

State employees and MRS service providers should be familiar with these statutes. The following summaries are provided with that goal in mind:

A. 36 M.R.S. § 191. This statute contains a basic prohibition (subsection 1), a list of exemptions (subsection 2), some additional restrictions applicable to federal IRS data (subsection 3), and, finally, a statement of the penalties that apply to violations of the law.

1. Basic prohibition. Section 191 states, first, that it is unlawful to willfully **inspect** any tax return, or examine information contained on any return, for any purpose other than the conduct of official job duties. This is the so-called “anti-browsing” provision. It means simply that **if your official job duties do not require you to examine a particular return or return information, you may not do so.** This prohibition applies to a physical hard-copy tax return, to taxpayer files on a computer screen, and to taxpayer information in any other format. This prohibition includes inspecting your own return or return information retained in confidential MRS records.

Secondly, section 191 states that, except as otherwise provided by law, it is unlawful for anyone who has had lawful access to returns or return information to disclose that information, or any other information provided by the taxpayer or obtained by MRS pursuant to Title 36, to any

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unauthorized person. Note that this prohibition applies not just to state tax information, but also to **federal** tax information filed as part of a state return.

To summarize: Section 191, subsection 1 makes it illegal to **inspect** any tax return or return information without a valid work-related purpose or to **disclose** to an unauthorized person any return, return information, or other information obtained by MRS pursuant to Title 36.

2. Exemptions. Subsection 2 of section 191 contains a list of certain disclosures of confidential tax information that do not violate the law. For example, it is not unlawful to provide a taxpayer or authorized representative with a copy of the taxpayer's own return or return information – including information contained on the federal return filed by the taxpayer with MRS. Most of the other exemptions are self-explanatory. If your official job duties entail the disclosure of confidential tax information, make sure one of these exemptions is applicable. As always, if you have any questions, ask MRS management for guidance.

3. Information provided by IRS. Subsection 3 of section 191 contains additional restrictions for federal tax information provided by the IRS (as opposed to information provided to the state by the taxpayer). For example, disclosure of such information to the Attorney General for purposes of criminal investigations and prosecutions unrelated to tax enforcement is prohibited.

4. Certain proprietary information. Subsection 3-A of section 191 provides confidentiality for information and materials provided in confidence to the State Tax Assessor and used by MRS to prepare legislation or legislative analysis, including the preparation of fiscal estimates for the Office of Fiscal and Program Review.

5. Penalties. Subsection 4 provides that any willful violation of the terms of section 191 is a Class E crime. It also provides for **mandatory dismissal from employment** for state employees.

B. 26 U.S.C. § 6103. Subsection (a) of this federal statute provides for the confidentiality of federal returns and return information and also provides a general prohibition on the disclosure by a state employee of federal returns or return information. Subsection (b) provides definitions of the terms “return” and “return information.” If you have any questions about what these terms encompass, ask MRS management. Remember, when in doubt, always assume that taxpayer information in the possession of MRS is confidential. In the case of MRS service providers, no federal taxpayer information should ever be released except as expressly permitted by law or specifically authorized in writing by MRS management.

C. 26 U.S.C. § 7213. This statute provides that the unauthorized disclosure by a state employee of a federal return or return information is a **felony carrying a fine of up to \$5,000 and/or imprisonment of up to 5 years**, together with the costs of prosecution.

D. 26 U.S.C. § 7213A. This is the federal “anti-browsing” statute. It goes hand-in-hand with the state anti-browsing provision discussed above. Section 7213A makes it unlawful for any state employee (or anyone else) to willfully inspect a federal return or federal return information, except as authorized by law. This includes inspecting your own return or return information. If you are inspecting federal return information solely for the purpose of performing your own job duties for MRS, federal law authorizes the access. As always, contact MRS management with any questions. Any violation of the federal anti-browsing statute is **punishable by a fine of up to \$1,000 and/or imprisonment of up to 1 year**, together with the costs of prosecution.

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E. 26 U.S.C. § 7431. This federal statute provides that if you knowingly or negligently inspect or disclose any federal return or return information, **the taxpayer in question may sue you** for damages in federal court. This is in addition to any other penalties provided by law.

F. 18 U.S.C. §§ 2721, et seq. (Driver's Privacy Protection Act). The federal Driver's Privacy Protection Act provides that "personal information" contained on motor vehicle records is confidential and may not be disclosed without the approval of the license holder. Therefore, state employees and MRS service providers who have access to Bureau of Motor Vehicles ("BMV") records for tax administration purposes need to be aware that they are **prohibited from disclosing** to anyone personal information obtained from BMV records. For purposes of this prohibition, "personal information" means name, address, telephone number, driver's license or social security number, medical or disability information, or photograph or digital image. The penalties for violating this statute are severe. For more information, you may consult the implementing rule (Chapter 10) promulgated by the Maine Secretary of State. As with questions of tax information confidentiality, state employees and MRS service providers should consult MRS management with any questions.

III. APPLYING THE LAWS.

A. Access: The "Need to Know" Principle

In the course of your employment or interactions with MRS, you may be exposed to documents and other types of information that by law are considered confidential and not available to unauthorized persons. Access to confidential tax information by state employees and MRS service providers is governed by the "need to know" principle; that is, you should have access to a return or return information **only when you have a valid work-related need to access that information.** In the case of MRS service providers and state employees employed by agencies other than MRS, access must also be authorized by MRS management or be expressly permitted by law.

In one important regard, the restrictions that apply to your access to confidential tax records go even beyond the "need-to-know" principle. It is MRS policy that you should not have any involvement with your own account or with an account of a business or individual *with which you have a personal or financial relationship*. This restriction applies even if contact with the account would otherwise occur in the normal course of your job duties. Such accounts should be referred to MRS management for reassignment. When in doubt about whether to deal with a particular file, consult MRS management.

If you follow the "need-to-know" rule carefully, you should be able to avoid violations of the state and federal "anti-browsing" statutes discussed above. If you have any question at all about the application of the need-to-know principle to a particular set of facts, consult MRS management.

B. Disclosure

Generally speaking, with the exception of public records, information received by or accessible to any MRS employee or MRS service provider in the course of his or her work at MRS is confidential and cannot be released to unauthorized persons. This includes information relating to a particular taxpayer that has been obtained by MRS from any source, including returns, reports, applications, refund claims, audit, and investigations.

The confidentiality restrictions apply to information requested on MRS forms, even when that information is not specifically required by statute. This would include, but not be limited to,

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addresses (location and mailing), delinquency history, balance due amounts, social security numbers, certain state identification numbers, and any other information that MRS receives directly from the taxpayer. Confidential tax information may be disclosed only to the taxpayer, to the taxpayer's personal representative, or to a person authorized to receive such information by law. As always, when in doubt, consult MRS management.

MRS management recognizes that accidental or inadvertent improper access or disclosure may occur from time to time. If this happens to you, contact MRS management immediately to provide notification of the incident. Prompt notification allows MRS to take any necessary remedial action as quickly as possible.

Notice of Information Practices

Maine law (1 MRS § 542) requires every public entity that has a publicly accessible site on the Internet to develop a policy regarding its practices relating to personal information and post a notice of those practices on its publicly accessible site on the Internet. The Bureau of Revenue Services has developed the following notice of information practices and posted it on its website at https://www1.maine.gov/revenue/homepage_files/privacy.html.

The following notice is the one posted on the MRS website as of May 2019.

Our Privacy Policy

Individuals who visit the Maine Revenue Services website are important to us. Because visitors to our website are important, we do not capture personal information about them without their permission. We endeavor to collect only the minimum amount of information needed to fulfill the purposes for which this website was created.

Public Disclosure

Information collected through the Maine Revenue Services website will be treated in the same way as similar information collected by means of written communications. Employees and agents of Maine Revenue Services are prohibited by law (36 M.R.S.A. § 191) from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties, and from disclosing any kind of tax information to anyone except in a limited number of very specific circumstances that are described in the law. Communications that do not constitute tax information are subject to the general confidentiality, public inspection and legal discovery provisions of 1 M.R.S.A. Chapter 13.

Visitors to the Maine Revenue Services Website

We may collect some or all of the following information about visitors who view or download information from our website:

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Information	Definition
Date	Date the visit occurred.
Time	Time the visit occurred.
Client IP	Unique Internet Protocol (IP) address of the website visitor. The IP address recorded is normally that of the visitor's internet service provider, e.g., aol.com if the visitor connects from an America Online account.
Server IP	Unique Internet Protocol (IP) address of the State of Maine web server accessed.
HTTP Status	Hyper Text Transfer Protocol (HTTP) error code. E.g., "404 Requested Page Not Found."
HTTP Request URL	Identifies the web page or file requested by the website visitor.
Bytes Sent	Amount of data sent from the web server to website visitor during that connection.
Bytes Received	Amount of data sent from website visitor to the web server.
User Agent	Type of web browser or other client software that made request to the web server.
Referrer	Uniform Resource Locator (URL) that referred to the requested file.
Protocol Version	Version of HTTP used by the visitor's web browser software.

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We collect this information to help us understand how people are using our online services so we can improve the content of our website. We analyze our website logs in order to continually improve the value of the materials we make available on the site. The information in the website logs is not personally identifiable, and we make no attempt to link it with the individuals that browse our website.

Some statistical information, such as a running count of the number of visitors, may be displayed on the website or shared with other state governments to aid in the provision of better service to the public.

Personally Identifiable Information

"Personally identifiable information" is information about a natural person that is readily identifiable to that specific individual. It includes, for example, an individual's name, street address, email address, or telephone number. Any personal information you provide to Maine Revenue Services will be used only for tax administration purposes. When personal information is stored by Maine Revenue Services, it is kept in a secure location where it is accessible only to authorized employees and agents of Maine Revenue Services.

We will not collect any personally identifiable information about you through our website unless you voluntarily use our site to send us an email message, to request tax forms or to file a tax return. Your choice not to engage in these activities will not impair your ability to browse our website. However, it may impair your ability to utilize some of our online services.

Email messages sent to Maine Revenue Services will be treated in the same way as any other kind of written communication having a similar content, and may be saved for a period of time before they are destroyed. Email messages that do not constitute tax information are subject to the general confidentiality, public inspection and legal discovery provisions of 1 M.R.S.A. Chapter 13. Your email message and address may be forwarded to another agency of Maine state government for response or other action if appropriate.

Information provided in the course of completing and electronically filing a tax return will be treated in the same manner as information provided when filing a paper tax return. Employees and agents of Maine Revenue Services are prohibited by law (36 M.R.S.A. § 191) from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties, and from disclosing any kind of tax information to anyone except in a limited number of very specific circumstances that are described in the law.

Cookies

In order to better serve you, the user, we use "cookies" for certain types of online transactions.

Cookies are small text files that a web server may ask your web browser to store, and then to send back to the web server when needed. Cookies are used to store and retrieve unique transaction identifiers or other server-generated or user-provided information in complex, multi-page web applications (for instance, items placed in a "shopping cart" might need to be displayed on a later "check-out" screen). Our internet filing applications use cookies to keep your tax return

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information separate from that of other taxpayers who may be filing a return at the same time. When we use cookies in this way, the cookie is stored on our server and then destroyed at the end of the transaction. We do not use cookies to track your visits to our website.

The "Help" portion of the toolbar on most browsers will tell you how to prevent your browser from accepting new cookies or how to disable cookies altogether. However, you cannot use Maine Revenue Services internet filing unless your browser is set to allow cookies, and we recommend that you leave them turned on. If you have further questions about cookies, we suggest that you read a study entitled "[Information Bulletin I-034: Internet Cookies](#)" that was issued on March 12, 1998, by the Computer Incident Advisory Capacity that monitors computer problems for the U.S. Department of Energy.

Disclaimer

Neither the State of Maine nor any agency, officer, or employee of the State of Maine warrants the accuracy, reliability or timeliness of any information published on the Maine Revenue Services website, nor shall they be held liable for any losses caused by reliance on the accuracy, reliability or timeliness of such information. Portions of the information may be incorrect or not current. Any person or entity that relies on any information obtained from this site does so at his or her own risk.

The Maine Revenue Services website contains links to other web sites that are not owned, operated, controlled or reviewed by Maine Revenue Services. This Privacy Statement does not apply to other web sites that are linked to the Maine Revenue Services website. Neither the State of Maine nor any agency, officer, or employee of the State of Maine endorses any products or services contained on such external web sites; nor shall they be held liable for any losses that may result from accessing an external website linked to the Maine Revenue Services website, or from reliance upon any information obtained from such a site.

Contact Information

If you would like to ask us a question or obtain additional information on any topic related to Maine state taxes, please [contact us](#). Because the security of unencrypted internet transmissions is not assured, you may wish to avoid including confidential personal information in your email messages sent to Maine Revenue Services. We will not include personal data such as Social Security numbers, account balances or other financial information when responding to your inquiry via email.

If you have any questions or comments regarding our website or the information presented in this Privacy Statement, please [email the webmaster](#).

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FORMS AND PAPERWORK REQUIRED TO BE FILED BY THE PUBLIC

A schedule of reports, applications and other similar paperwork required to be filed with the Bureau of Revenue Services by the public is included in this report as Appendix C.

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LIST OF REPORTS REQUIRED TO BE FILED

Date and Frequency	Report and Statutory Authority
9/15/2019 Annually	Report amounts collected and costs incurred with contracted collection agencies. 36 M.R.S. § 113(1).
10/1/2019 Annually	State Tax Assessor shall report to DECD Commissioner and the Legislature regarding aggregate revenue loss resulting from Pine Tree Development Zone tax benefits. 30-A M.R.S. § 5250-P(1)(B) and PL 2017, C. 440 (LD 1654).
12/1/2019 Annually	Revenue Forecasting. 5 M.R.S. § 1710-J.
12/31/2019 Annually	State Tax Assessor shall report to Tax Committee the revenue loss during the report year for each taxpayer claiming the Corporate Headquarters Credit. 36 M.R.S. § 5219-QQ and PL 2017, C. 375 and C. 405 (LDs 1805 & 1903).
No date given Annually	State Tax Assessor shall report to Tax Committee the revenue loss during the fiscal year from the Shipbuilding Facilities Credit. 36 M.R.S. § 5219-RR(9)(C); PL 2017, C. 361 (LD 1781).
1/15/2020 Annually	MRS and DHHS to report to Taxation on the Primary Care Access Credit. MRS to report loss of revenue attributable to the credit. 36 M.R.S. § 5219-LL.
1/15/2020 Annually	DAFS to report to Governor and Legislature all municipal mandate payments. 30-A M.R.S. § 5685(6).
2/1/2020	Associate Commissioner for Tax Policy to submit a report on the results of a study on consolidating payments of cost-of-living tax credits, including any suggested legislation necessary to implement the recommendations of the working group, to the Taxation and AFA Committees. R. 2019, Ch. 74 (LD 1491).

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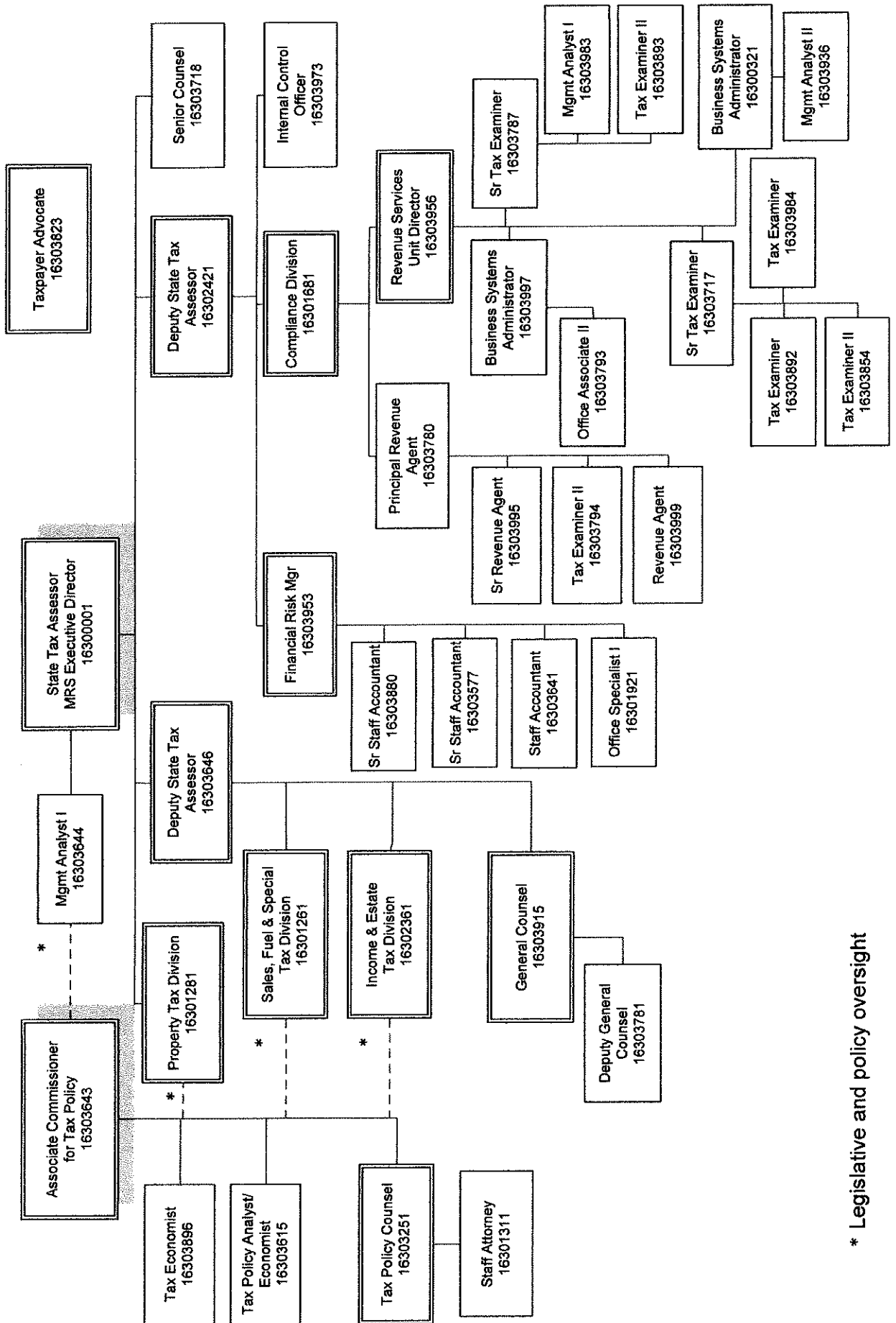
- 2/1/2020
Annually
State Tax Assessor to report to Taxation Committee all requests for adjustment of equalized valuation (due to sudden and severe disruption) during the previous calendar year, the State Tax Assessor's determination of these requests and the amounts paid by the Commissioner of Education. 36 MRS § 208-A(6).
- 2/15/2020
Annually
Department to provide the Legislature with the total reported volume and value of adult use marijuana cultivated and sold by all cultivation facilities in the prior calendar year, when available, and the total reported volume and value of adult use marijuana and adult use marijuana products sold by all marijuana stores in the prior calendar year, when available. 28-B M.R.S. § 113.
- 2/15/2020
Annually
FAME and the State Tax Assessor shall report the revenue collected for the Waste Motor Oil Disposal Site Remediation Program to the JSC on Natural Resources. 10 M.R.S. § 1020-B, sub-§ 2.
- 4/1/2020
Annually
State Tax Assessor shall report to OPEGA and the Taxation Committee the revenue loss during the previous calendar year, including the loss due to refundable credits, for each taxpayer claiming the Major Food Processing and Manufacturing Facility Credit. 36 M.R.S. § 5219-VV(5)(B); PL 2019, C. 386 (LD 1586).
- 6/1/2020
Annually
State Tax Assessor shall determine the cost of tax deductions related to medical use of marijuana fund provided under 36 M.R.S. §§ 5122(2)(PP) and 5200-A(2)(BB) during the prior calendar year and report to the State Controller. 22 M.R.S. § 2430(3)(A).
- 9/1/2020
Annually
OPEGA request for MRS to report BETE mandated costs to DAFS. 30-A M.R.S. § 5685(6).
- 3/1/2021
Educational Opportunity Tax Credit – MRS, Office of Tax Policy to report to Taxation and Education & Cultural Affairs Committees on the implementation of this credit, including statistics on credits claimed. 20-A M.R.S. § 12545.

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PROVISIONS IN ENABLING STATUTES THAT MAY REQUIRE LEGISLATIVE REVIEW

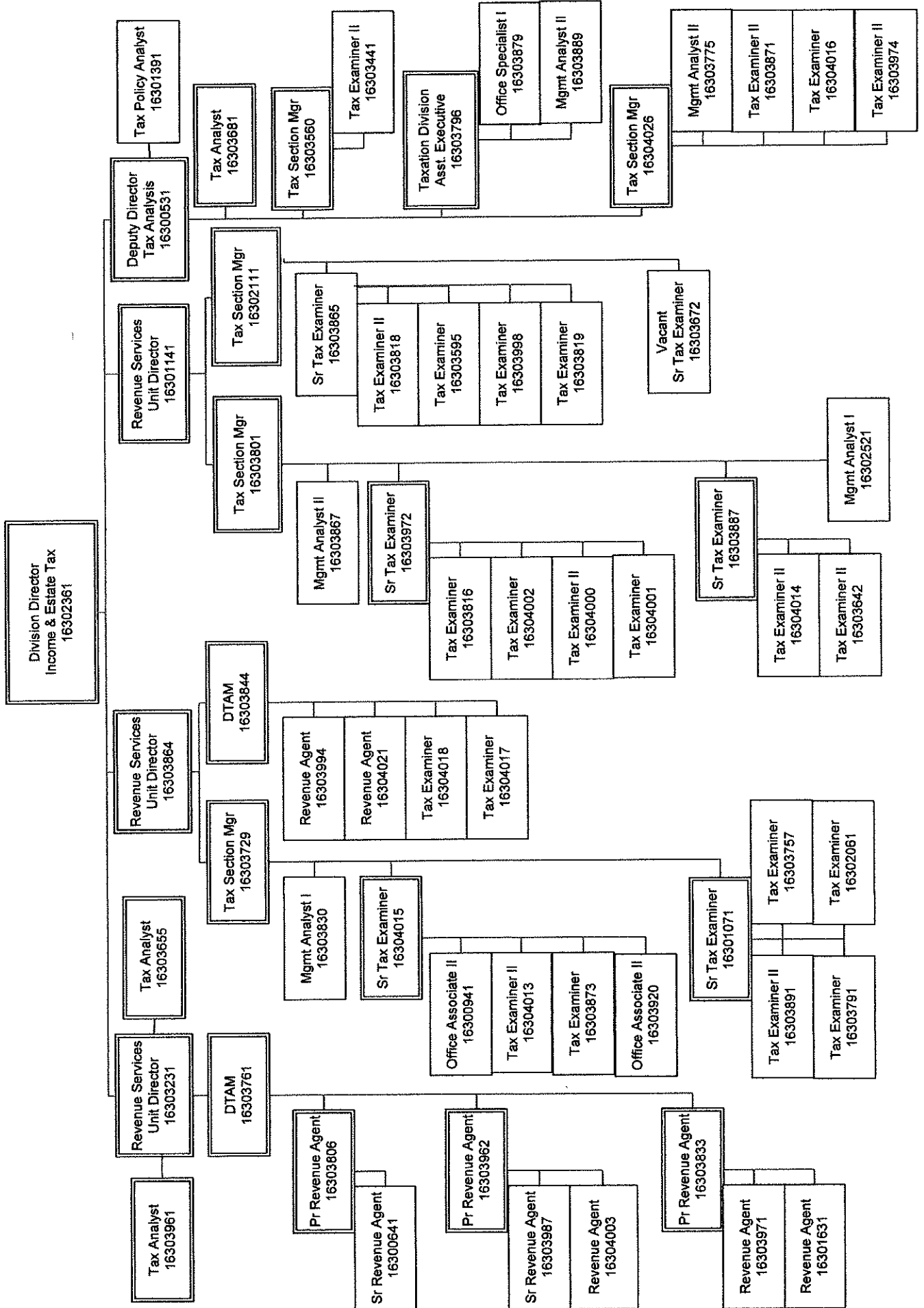
The Bureau of Revenue Services is unaware of any enabling statutes that may require legislative review.

Maine Revenue Services 284FTE

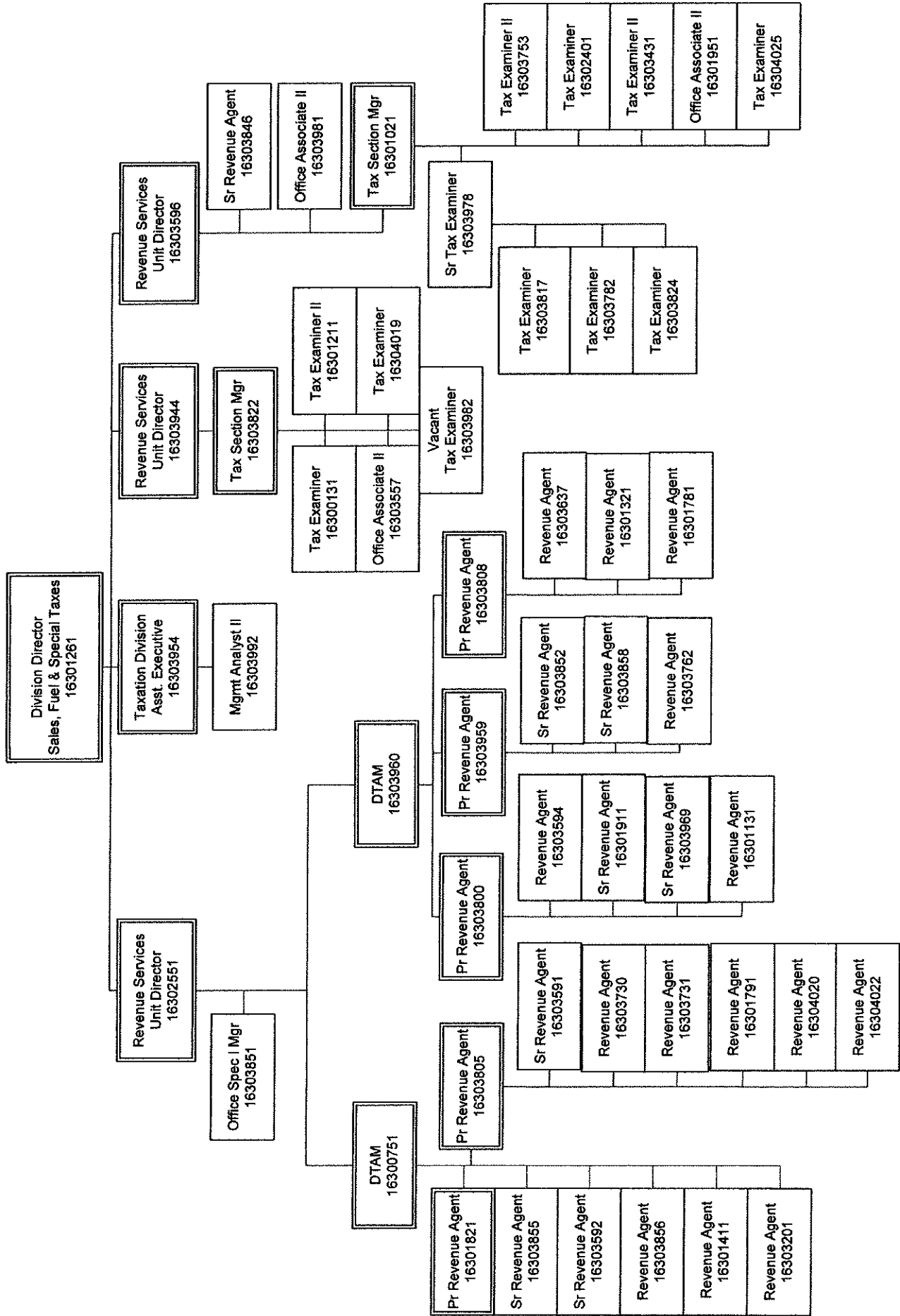


* Legislative and policy oversight

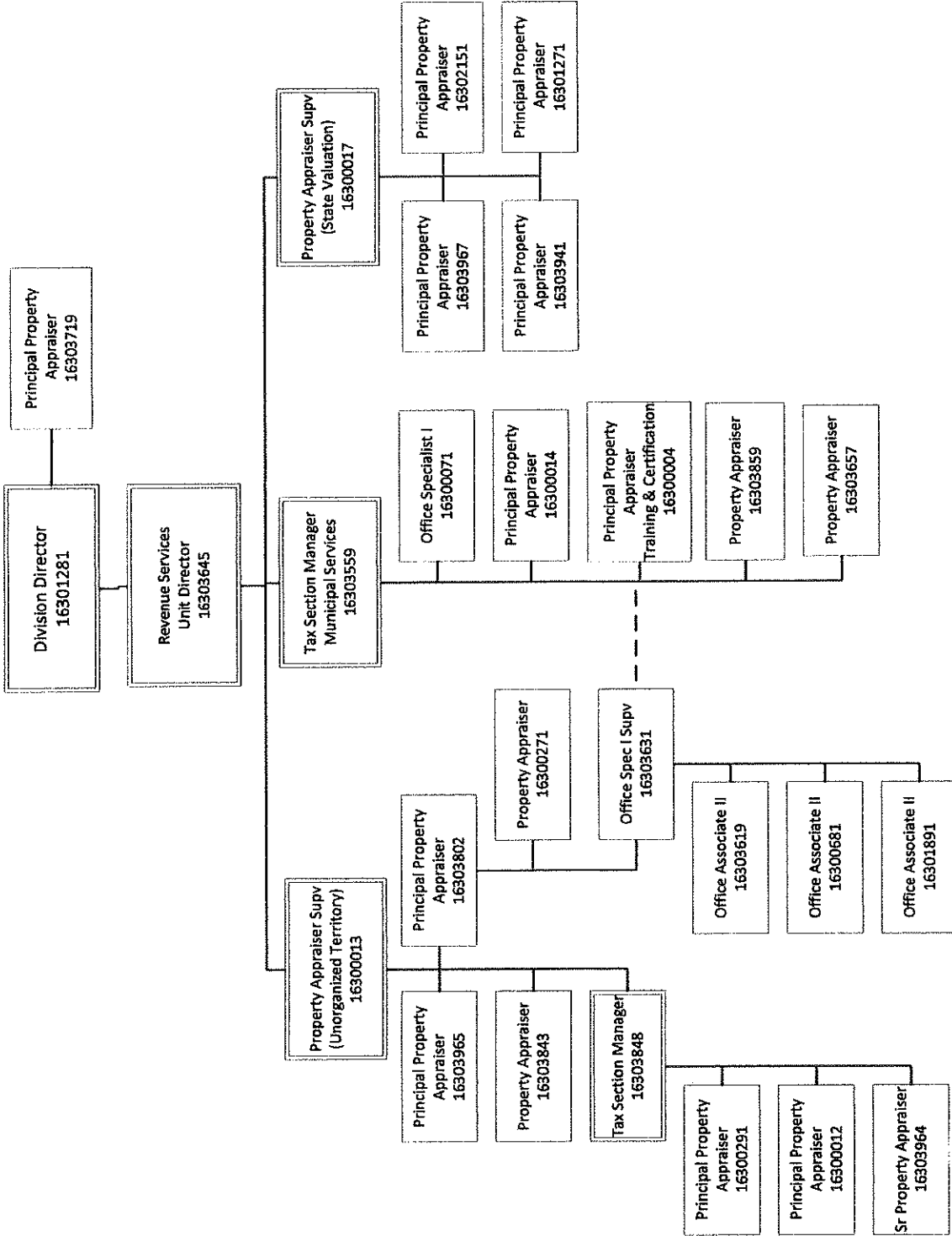
Income & Estate Tax Division



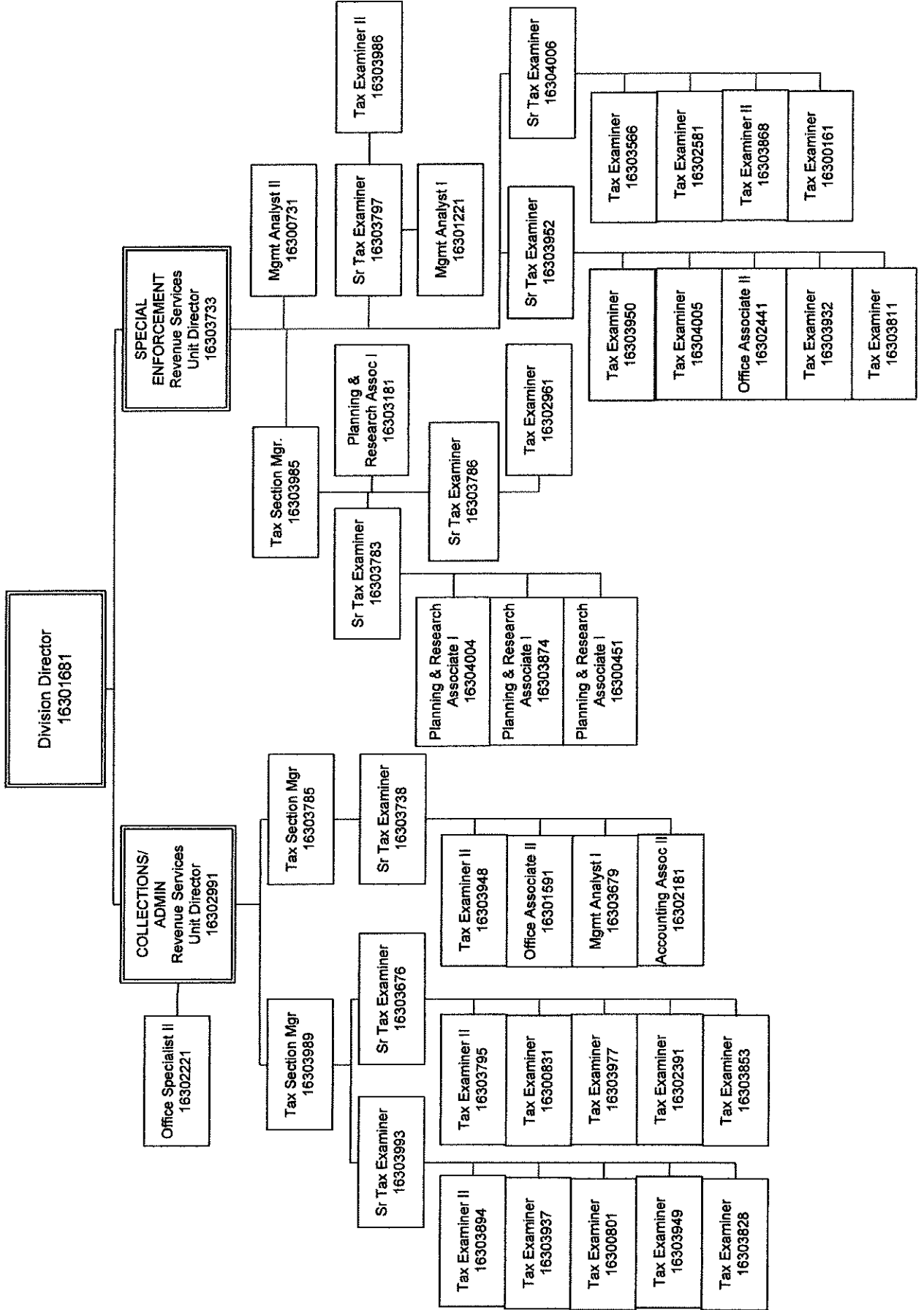
Sales, Fuel & Special Tax Division



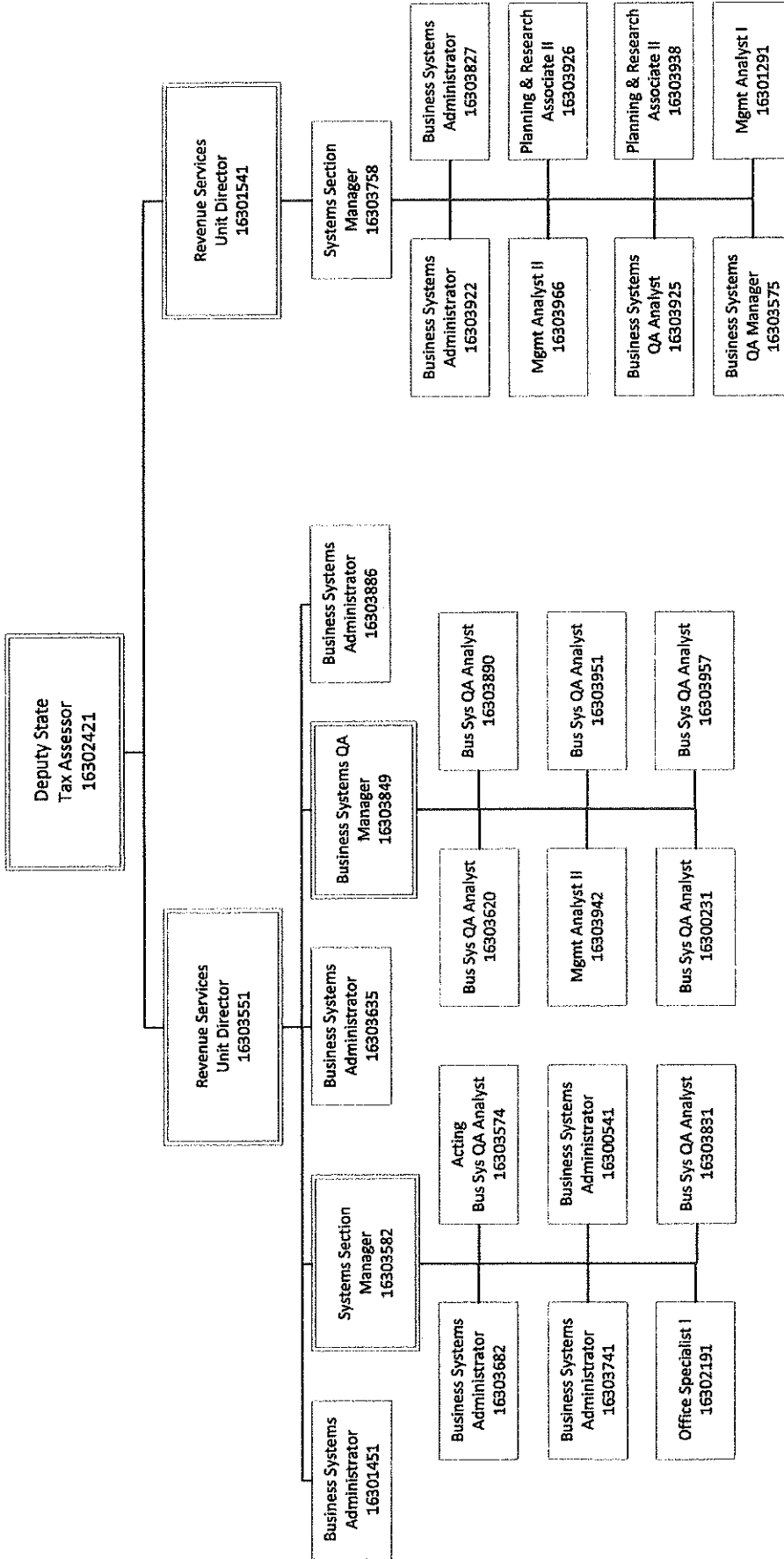
Property Tax Division



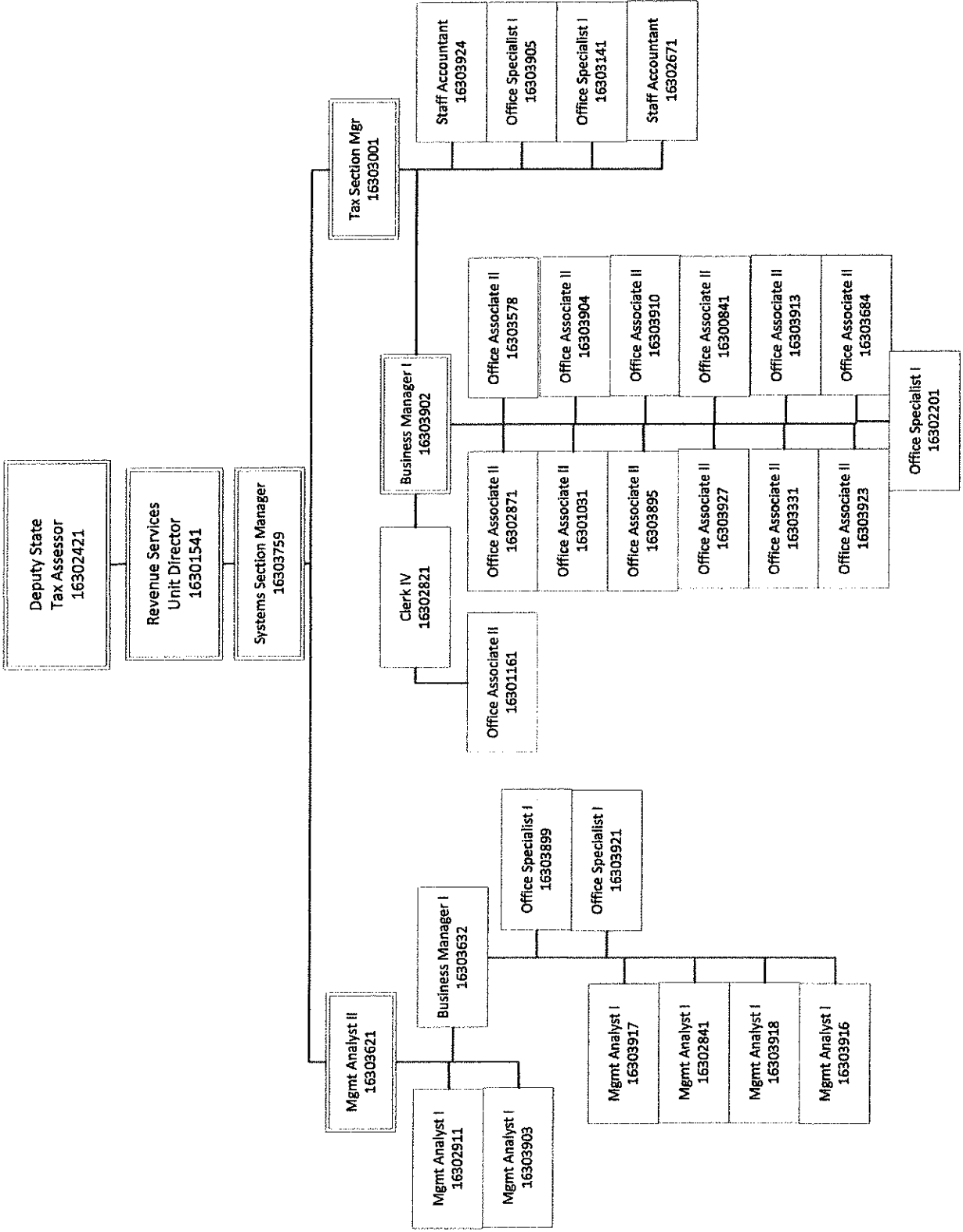
Compliance Division



Quality Assurance & Operations Security Divisions



Revenue Processing Center



Your Rights As A Taxpayer

www.maine.gov/revenue

Most people understand they have a duty to pay all taxes imposed by the State of Maine when those taxes are due. Many people, however, do not know that the law gives them some important rights as taxpayers and places important obligations on the State in its dealings with them.

Maine Revenue Services (MRS) believes that everyone benefits when taxpayers know their rights under the tax laws. To help you understand what you may expect of MRS, this brochure has been prepared to describe your rights and MRS obligations.

The goal of MRS is to collect all taxes that are legally due to the State of Maine. You can help achieve that goal by understanding your rights as a taxpayer. Please read the following information carefully and feel free to call MRS if you have any questions. You'll find MRS contact information at the end of this brochure.

I've received an assessment or other determination, but I don't agree that I owe the tax. What should I do?

You have 60 days from the day you receive an assessment or other determination to ask MRS to reconsider its decision. See 36 M.R.S. § 151. The law provides that a request for reconsideration must be in writing; please use the Petition for Reconsideration form available at www.maine.gov/revenue/forms/general/generalforms.htm or call (207) 624-9595 to have one mailed to you. Include in your petition the amount of the refund or the amount of the tax, interest, and penalty you want MRS to reconsider along with a detailed description supporting your request. Make sure the request is postmarked or delivered to MRS before the 60-day period runs out. Mail your petition to:

**Division Reconsideration
Maine Revenue Services
PO Box 1060
Augusta, Maine 04332-1060**

I've received an assessment. I agree with the assessment, but can't pay. What should I do?

If you are unable to pay the amount due in full, you should pay as much as you can now. Penalties and interest may accrue on any unpaid balance until paid.

You may call MRS to discuss payment arrangements. Please refer to the phone numbers located at the end of this document, under the section labeled "Collections, payment arrangements and payment plan options." Contacting MRS timely and establishing an acceptable payment plan may prevent enforced collection activity against you.

Can I ask to have interest waived?

Yes. MRS may waive interest in certain unusual circumstances. However, these cases are very rare. You can ask for reconsideration of interest charges by filing a Petition for Reconsideration as explained above. See 36 M.R.S. § 186.

Can I ask to have penalties waived?

Yes. MRS must waive penalties on a showing of reasonable cause as provided by 36 M.R.S. § 187-B(7). You can ask for reconsideration of penalty charges by filing a Petition for Reconsideration as explained above. Reasonable cause includes, but is not limited to, erroneous information provided by MRS, death or serious illness of the taxpayer or member of the taxpayer's immediate family, or a natural disaster.

What do I do if I think I'm entitled to a refund?

If you believe that you have overpaid a tax, you must request a refund in writing or file an amended return within the period allowed by law (generally three years from the date of overpayment). If MRS denies your request, you may ask for reconsideration under the same procedure used for assessments.

After I file a Petition for Reconsideration, do I still have to pay the tax?

No. Ordinarily, you don't have to pay the tax while your case is under appeal. No attempt will be made to collect the tax while your case is under appeal.

However, if you have received a special kind of assessment called a "jeopardy" assessment, you must pay the requested amount, or file a bond or other security, to prevent immediate collection proceedings. You may still file a Petition for Reconsideration within 60 days as with any other tax assessment.

If MRS determines that you owe the tax, you will owe additional interest and may owe additional penalties if you did not pay the tax when first assessed. You can avoid interest and penalties being added to your bill by helping to get your case decided as quickly as possible. For example, if you have any documents that you want MRS to consider, you should attach copies of them to your Petition for Reconsideration request. You should also be as specific as possible in explaining why you believe the assessment is not correct.

If you paid the tax, interest, and penalties and MRS determines that you do not owe the tax, or if interest and/or penalty is waived, MRS will issue you a refund.

Can I ask to meet with MRS?

Yes, if you think meeting with MRS would be helpful. A meeting with MRS may be held in person or by telephone. You may bring an attorney, an accountant, a bookkeeper or any other representative you believe would be helpful to you during the meeting. To safeguard the confidentiality of your tax information, please provide MRS with a document, which must be signed by you, authorizing MRS to communicate with your representative regarding your tax matter. You may use the Petition for Reconsideration or the MRS Power of Attorney form (Form 2848ME), both of which are available at www.maine.gov/revenue/forms/general/generalforms.htm, or you may call (207) 624-9595 to have a Petition for Reconsideration or Power of Attorney form mailed to you. You may stop a meeting at any time if you want to consult with an attorney, accountant, or other representative. Another date can be scheduled to finish the meeting.

Whether or not a meeting is held, MRS will attempt to resolve the tax issues with you through correspondence, informal discussion, or settlement negotiations.

May I record a meeting with MRS?

Yes. Any time you meet with an MRS representative concerning the determination or collection of tax, you may at your own expense make an audio recording of the meeting. If you want to make a recording, you must let MRS know before the meeting.

Who makes the decision on reconsideration on my case after I have explained my position to MRS?

The division that made the assessment will review your Petition for Reconsideration and any additional evidence presented and approve or deny your request. **Note: Pursuant to 36 M.R.S. § 191(2)(UU), reconsideration decisions may be produced in court or pursuant to a discovery or freedom of access request in redacted format so as not to reveal any taxpayer-identifying information.**

How will I be notified of your decision on reconsideration?

Generally, MRS will mail you or your representative a decision on reconsideration letter within 90 days of receiving your Petition for Reconsideration. However, the 90-day period can be extended by mutual consent.

What can I do if your decision on reconsideration says that I still owe the tax?

You may contact MRS to make arrangements to pay the amount due, including discussion of payment plan options. If you still don't agree that you owe the tax and your reconsideration request was timely filed with the Assessor, you have 60 days from the date you receive the MRS decision on reconsideration to appeal your case to the Maine Board of Tax Appeals (if the amount in your Petition for Reconsideration was \$1,000 or more) or the Maine Superior Court (regardless of the amount stated in your Petition for Reconsideration). You have the right to request an appeals conference with the Maine Board of Tax Appeals. Decisions by the Board may be appealed to the Maine Superior Court.

At any time, you may submit an offer-in-compromise (settlement) request to MRS. MRS may compromise a tax liability only in cases where there is doubt as to the liability or doubt as to the collectability of the tax, or both. Acceptance of a settlement request is discretionary; that is, MRS may accept or reject a settlement request, or make a counter-offer. A taxpayer may not ask for reconsideration of an MRS decision to reject a settlement request. In addition, if MRS accepts a settlement offer, the liability in question is conclusively settled; neither the taxpayer nor MRS may reopen the settlement agreement except in the case of falsification or concealment of assets by the taxpayer, fraud or mutual mistake of material fact. See 36 M.R.S. § 143 and www.maine.gov/revenue/compliance/homepage.html.

What happens if I miss the 60-day deadline to ask for reconsideration?

As discussed above, you may submit an offer-in-compromise request to MRS at any time. In addition, you have three years from the date of the assessment to request that MRS cancel or abate your assessment. MRS will do so if a tax has been levied illegally or in certain other situations. See 36 M.R.S. §§ 142 and 143. There is no right to appeal the decision if MRS declines to cancel or abate the assessment, and collection efforts may proceed.

What happens if I don't pay?

If tax is due, and you have no remaining appeal rights, you will receive a letter from MRS informing you that you have 10 days to pay the full amount to avoid enforced collection. The letter will also explain your rights during the enforced collection process. See 36 M.R.S. § 171. Payment plan arrangements may be available.

What does enforced collection mean?

Enforced collection means that if you do not pay the required amount voluntarily, MRS can collect it from you by various methods, including seizing and selling your property. MRS can also attach your wages, levy your bank account, and block the renewal of a professional Maine license(s) or revoke the license(s).

Is all of my property subject to enforced collection?

No. There are certain items that MRS cannot seize and sell, and a portion of your wages is exempt from attachment.

What if I have not filed a required return or paid the tax due?

If a return is filed after the due date, a late filing penalty is charged. The penalty is \$25 or 10% of the tax due, whichever is greater. If a return is not filed after MRS sends a formal written "demand notice" for the return, the penalty is \$25 or 25% of the tax due, whichever is greater. In addition, interest and penalty are charged for tax payments that are late. The penalty can be as much as 25% of the tax due. See 36 M.R.S. §§ 186 and 187-B.

I've been notified that I am scheduled for an audit. What records may the auditors examine?

Whenever necessary for the administration of Title 36, MRS auditors may examine any books and records, *including electronic records*, or other property that is relevant to determining your tax liability. The auditors will work with you to determine a convenient time for the audit and will tell you in advance which initial records you should arrange to have available. As the audit progresses, it may become necessary for the auditor to make additional requests for records needed for the completion of the audit. These requests will be made in a timely manner. See 36 M.R.S. §§ 112(3) and (4); see also MRS Rule 103.

Will the information in my records be kept confidential?

Information obtained from taxpayers by MRS is kept strictly confidential, unless release is otherwise authorized by law. See, e.g., 36 M.R.S. § 191. In fact, the law imposes criminal penalties on any MRS employee who wrongfully inspects or divulges confidential information. A person who willfully violates the confidentiality laws under 36 M.R.S. § 191 commits a Class E crime and an offender who is an officer or employee of the State must be dismissed from office. **Note: Pursuant to 36 M.R.S. § 191(2)(UU), reconsideration decisions may be produced in court or pursuant to a discovery or freedom of access request in redacted format so as not to reveal any taxpayer-identifying information.**

Who may I contact if I have been unable to resolve a problem with MRS?

You may contact the Taxpayer Advocate if you would like assistance in resolving a problem with MRS. See contact information below. The Taxpayer Advocate has the authority to investigate complaints affecting taxpayers generally or any particular taxpayer and, when appropriate, to make recommendations to MRS with respect to those complaints. MRS is required by law to respond within 3 months of receiving a formal recommendation for change from the Taxpayer Advocate. The Taxpayer Advocate may also propose law changes in an effort to reduce problems taxpayers have with MRS.

Where can I get more information?

At www.maine.gov/revenue or call:

General information	(207) 624-9620
Taxpayer Advocate	(207) 624-9649
Sales and Use tax	(207) 624-9693
Income/Estate tax	(207) 626-8475
Corporate tax	(207) 624-9670
Business, motor fuels, special and industry taxes	(207) 624-9609
Property tax and Business Equipment Tax Reimbursement	(207) 624-5600

Collections, payment arrangements, and payment plan options:

Income tax (Maine):	(207) 621-4300
(outside Maine):	(800) 987-7735
Other taxes:	(207) 624-9595

For email and mailing addresses, click on *Contact Us* at www.maine.gov/revenue.

Revised December 2018

		Maine Tax Forms						
		*2019 and 2020 annual submissions are estimates						
Form Name	Form ID	Annual Submissions			2020*	Submission Frequency	Comment	
		2017	2018	2019*				
Blueberry Tax Return	B-2	37	57	58	59	Annual		
Business Equipment Tax Reimbursement Application	800/801	1,471	1,500	1,530	1,561	Annual		
Cigarette Tax Refund Application	CIG-2					As required	Submissions not tracked	
Cigarette Tax Stamp Order Form	CIG-1	452	386	394	402	Daily		
Commercial Agriculture, Wood Harvesting, Fishing or Aquaculture	APP-159	595	2,754	2,809	2,865	Daily		
Commercial Forestry Excise Tax Return		787	764	779	795	Annual		
Corporate Income Tax Return	1120ME/1120A-ME	12,764	13,152	13,415	13,683	Annual		
Estate Tax Return, Estate Statement of Value	706ME/700SOV	2,121	2,584	2,636	2,688	As required		
Exempt Organizations		254	154	157	160	As required		
Fiduciary Income Tax Return	1041ME	12,434	12,422	12,670	12,924	Annual		
Franchise Tax Return for Financial Institutions	1120B-ME	149	157	160	163	Annual		
Gasoline Distributor's Shrinkage Return	GSHr-1	133	142	145	148	Annual		
Gasoline Tax Refund Application - Political Subdivision	GTR-PS					Monthly	Submissions not tracked	
Gasoline Tax Return - Distributor	GT6	1,734	1,734	1,769	1,804	Monthly		
Income Tax Withholding for Transfer of Real Property	REW-1	4,979	4,479	4,589	4,660	As required		
Income Tax Withholding Return	941 ME	204,442	209,336	213,523	217,793	Quarterly	Includes 1040, 1041, 1120	
Individual Income Tax Return	1040L-ME/1040S-ME	703,915	720,481	734,831	749,588	Annual		
Insurance Premiums, Fire Investigation and Prevention, Nonadmitted								
Premiums Tax Return and Payment Voucher	INS-1thru INS-7	5,254	5,088	5,190	5,294	Quarterly, Annual		
Mahogany Quahog Tax Return	MQ-3	120	117	119	122	Monthly		
Motor Vehicle/Watercraft Excise Tax Return		1,600	1,600	1,632	1,665	Annual		
Municipal Valuation Return	MVR	487	487	487	507	Annual		
Pass-through Entity Withholding	941P-ME	15,523	16,353	16,680	17,014	Quarterly, Annual		
Payment Voucher for Corporate Quarterly Estimated Payments	1120ES-ME	3,844	3,827	3,904	3,982	Quarterly		
Payment Voucher for Fiduciary Quarterly Estimated Payments	1041ES	9,910	13,668	13,941	14,220	Quarterly		
Payment Voucher for Individual Quarterly Estimated Payments	1040ES-ME	175,673	176,673	180,496	184,106	Quarterly		
Potato Tax Shipper's Report	PT 3	706	790	806	822	Monthly		
Railroad Excise Tax Return	RR-1	6	6	6	6	Annual		
Ratio Declaration & Homestead Reimbursement Claim		487	487	497	507	Annual		
Real Estate Unorganized Territory Inventory Form		24,000	24,429	24,918	25,416	Annual		
Registration of Sellers	Central Reg Book	6,164	5,914	6,032	6,153	As required		
Rental Vehicle Excise Tax Reimbursements	STAR	5	11	11	11	Annual		
Retail Dealer's Gasoline Shrinkage Refund Application	RDGS	771	719	733	748	Semi-annual		
Sales & Use Tax Return	ST-7(ST-7S/ST-7B)	352,161	361,212	368,436	375,805	M.Q.S. & Annual		
Sales Analysis Return	T/A Form	485	483	493	503	Annual		
Sales Tax Refund Applications	APP-153	437	441	450	459	As required		
Special Fuel and Gasoline Tax Refund Application	OFF-1	1,035	1,103	1,125	1,148			
Special Fuel Supplier Return	SFS-1	2,287	2,262	2,307	2,353	Monthly		
Special Fuel Supplier's Annual Shrinkage Return	SShr-1	186	184	188	191	Annual		
Tobacco Products Tax Return	TP-3	860	773	788	804	Monthly		
Use Tax Certificates (sale & auto lease)	STMV 6U & 6UL	188,667	222,000	226,440	230,869	At registration		
Use Tax Return	ST-7-U	2,406	2,458	2,517	2,568	M.Q.S. & Annual		
Gasoline Tax Refund Application - Off-highway Use	OFF-1					Monthly	Same as Special Fuel and Gas Tax Refund Application	
Payroll Processor Registration						Annual	Repealed. Now license required to be issued by Dept. of Professional & Financial Regulation, Bureau of Consumer Credit Protection 10 M.R.S. § 1495-D(1).	
Amended Income Tax Return	1040X/1120X					As required	Amended returns now collected on original form as of 2012 for 1040X and 2015 for 1120X	
Informational Return for Partnerships & S Corporations	1065/1120S					Annual	Discontinued after 2011	
Renters of Temporary Space Information Return						Monthly	Have not received forms from 1/1/17 to pres	

Maine Tax Forms

Form Name	Statutory Authority	Date adopted or last amended	Action taken to reduce paperwork and filing requirements
Blueberry Tax Return	36 MRSA § 4307	2013	This is an annual return that taxpayers are required to file via paper. There will be an electronic filing option if MRS opts for a new electronic filing system.
Business Equipment Tax Reimbursement Application	36 MRSA § 6655	2003	Forms are still paper filed because of attachments that must be submitted. Once received they are scanned, refunds issued off MERITS.
Cigarette Tax Refund Application	36 MRSA § 4366-A	2003	Taxpayers are required to file a refund request via paper due to the physical stamps being returned, and required affidavits.
Cigarette Tax Stamp Order Form	36 MRSA § 4366-A	2003	Taxpayers are able to download form from internet and fax to our office.
Commercial Agriculture, Fishing or Aquaculture	36 MRSA § 2013	2015	This is a voluntary refund application that currently must be filed via paper due to the occasional requirement of backup receipts. MRS will allow an electronic upload method if the Bureau opts for a new electronic filing system.
Commercial Forestry Excise Tax Return	36 MRSA § 2726(1)	2001	CFET debt placed with Collections will be going on MERITS; form updated as needed with dates, schedule information.
Corporate Income Tax Return	36 MRSA § 5220	2018	MeF, Auto extension-no extension forms required.
Estate Tax Return	36 MRSA § 4068, 4107	2018	Auto extension-no extension forms required; electronic payment options.
Exempt Organizations	36 MRSA § 1760	2019	Under this statute there are exemptions which are automatic, and some that require an application process. For those that require an application, it is a manual process. If MRS opts for a new computer system, a document upload interface for items such as this has been requested.
Fiduciary Income Tax Return	36 MRSA § 5220	2018	MeF, Auto extension-no extension forms required.
Franchise Tax Return for Financial Institutions	36 MRSA § 5220	2018	MeF, Auto extension-no extension forms required.
Gasoline Distributor's Shrinkage Return	36 MRSA § 2906(3)	2013	Taxpayers are required to file via paper. MRS will allow an electronic filing method if the Bureau opts for a new electronic filing system.
Gasoline Tax Refund Application - Off-highway Use	36 MRSA § 2908, 3218	2015	This is a voluntary refund application that currently must be filed via paper due to the occasional requirement of backup receipts. MRS will allow an electronic filing method if the Bureau opts for a new electronic filing system.
Gasoline Tax Refund Application - Political Subdivision	36 MRSA § 2910-B, 3208-A	2017	This is a voluntary refund application that currently must be filed via paper due to the occasional requirement of backup receipts. MRS will allow an electronic filing method if the Bureau opts for a new electronic filing system.
Gasoline Tax Return - Distributor	36 MRSA § 2906(1)	2009	Electronic schedules are required, but the return is filed via paper. There is currently a small project in the works to add these to our current electronic filing system.
Income Tax Withholding and Unemployment Contributions Return	36 MRSA § 5253	2019	COR eliminated; MRS now withholding only, except for unemployment paper returns.
Income Tax Withholding for Transfer of Real Property	36 MRSA § 5253	2019	Electronic payment options.
Individual Income Tax Return	36 MRSA § 5220	2018	No changes; paperless e-filing; auto extension-no extension form required; electronic payments.
Insurance Premiums, Fire Investigation and Prevention, Nonadmitted Premiums Tax Returns	36 MRSA § 2521-A, 2513, 2517	2018	No change; except electronic payment options.
Mahogany Quahog Tax Return	36 MRSA § 4715	2002	There are a small number of accounts at this time that file monthly via paper. There will be an electronic filing option if MRS opts for a new electronic filing system.
Motor Vehicle/Watercraft Excise Tax Return	36 MRSA § 1505	1995	Cash sheets and registrations are still submitted to the office in paper form. Many of our assigned collectors are in remote locations and they may not have internet connections.
Municipal Valuation Return	36 MRSA § 383	2003	Intent is develop an electronic form to be included if the Bureau opts for a new electronic filing system.; form updated annually with dates and also any legislative changes.
Pass-through Entity Withholding Payment Voucher for Corporate Quarterly Estimated Payments	36 MRSA § 5250-B	2018	Withholding required for nonresident partners only. Exemptions to requirement provided; electronic payment options.
Payment Voucher for Fiduciary Quarterly Estimated Payments	36 MRSA § 5228	2019	Electronic payment options.
Payment Voucher for Individual Quarterly Estimated Payments	36 MRSA § 5228	2019	Electronic payment options.
Potato Tax Shipper's Report	36 MRSA § 4605(6)	2011	Taxpayers are required to file the paper return monthly, however we do allow the required schedules to be sent via email in excel format. There will be an electronic filing/upload system if the MRS opts for a new electronic filing system.

Railroad Excise Tax Return	36 MRSA § 2625	2003	This is an annual return that taxpayers are required to file via paper. There will be an electronic filing option if MRS opts for a new electronic filing system.
Ratio Declaration & Homestead Reimbursement Claim	36 MRSA § 685	2003	Anticipate adding this form into the MVR project if the Bureau opts for a new electronic filing system; currently this is paper form updated annually.
Real Estate Transfer Tax Return	36 MRSA § 4641-D	2017	Returns can be filed electronically on a system developed by InforME. Certain preparers are required to file electronically pursuant to Rule 104.
Real Estate Unorganized Territory Inventory Form	36 MRSA § 1231	2002	Paper forms are still filed from the taxpayers indicating changes in the property from the previous year. Forms with changes are reviewed by MRS appraisers.
Registration of Sellers	36 MRSA § 1754-B(2)	2011	There is an online process for the registration of sales, use, spt and withholding. MRS is requesting that all tax types be able to register through this process.
Rental Vehicle Excise Tax Reimbursements	36 MRSA § 2015(1)	2003	This is an annual refund provision that is initiated by letters being issued. The application is mailed and scanned, the required backup information is emailed to the individual handling the refund requests. MRS has requested that this refund provision be repealed in past years but has not been successful.
Retail Dealer's Gasoline Shrinkage Refund Application	36 MRSA § 2906(4)	2007	This is a semi-annual refund application that currently must be filed via paper. MRS will have an electronic filing method if the Bureau opts for a new electronic filing system.
Sales & Use Tax Return	36 MRSA § 1951-A(1)	2011	Per Rule 104 updated August 28, 2017 - all sales, use and spt returns are required to file electronically unless they have an approved filing waiver.
Sales Analysis Return	36 MRSA § 328(8)	2003	Electronic returns are accepted on a system developed by InforME or towns have the option to file an electronic return via email.
Sales Tax Refund Applications	36 MRSA § 2011	2013	This is a voluntary refund application that currently must be filed via paper due to the occasional requirement of backup receipts. MRS will allow an electronic upload method if the Bureau opts for a new electronic filing system.
Special Fuel Supplier Return	36 MRSA § 3209(1)	2009	Electronic schedules are required, but the return is filed via paper. There is currently a small project in the works to add these to our current electronic filing system.
Special Fuel Supplier's Annual Shrinkage Return	36 MRSA § 3203(5)	2011	Taxpayers are required to file via paper. MRS will allow an electronic filing method if the Bureau opts for a new electronic filing system.
Telecommunications Excise Tax Return	36 MRSA § 457	2011	Forms are submitted electronically in .xls annually.
Tobacco Products Tax Return	36 MRSA § 4404	2011	Taxpayers are required to file a paper return monthly, however MRS does allow the required schedules to be sent via email in excel format. There will be an electronic filing option if MRS opts for a new electronic filing system.
Use Tax Certificates (sale & auto lease)	36 MRSA § 1952-A	2003	This form is used by towns and BMV branches in order to notify MRS of tax collected via casual sale. Currently this is completely manual however MRS is researching an electronic method.
Use Tax Return	36 MRSA § 1951-A(1)	2011	Per Rule 104 updated August 28, 2017 - all sales, use and spt returns are required to file electronically unless there is an approved filing waiver.

