

# 2022

## STATE TAX SYMPOSIUM

Virtual Program presented by

**Maine Revenue Services**

Wednesday, September 21, 2022

8:00 am - 5:00 pm





## State Tax Symposium

### Register

Register at:

[www.maine.gov/revenue/symposium](http://www.maine.gov/revenue/symposium)

\$10 non-refundable fee for each registrant.

### Program Level

Overview: This one-day event will cover recent Maine tax updates and current agency highlights.

### Field of Study

Taxes-(Maine Tax Laws)

### Delivery Method

Group Internet Based

### Who Should Attend?

Taxpayers, Tax Professionals, Accountants, Enrolled Agents, CPAs, Tax Attorneys, Financial Planners and others who need to keep informed of changing and existing Maine tax laws.

### Education Credits

9.6 hours of CPE credits

8 hours of CLE credits

*Attendees must participate for the entire day. Partial credits are not available. The Symposium does not qualify for IRS CE credits.*

*Maine Revenue Services is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.NASBARegistry.org](http://www.NASBARegistry.org).*



# Meet Our Presenters

## SARA LEWIS

Sara is a Deputy Executive Director with Maine Revenue Services (MRS), where she has served for 30 years. She is a graduate of the University of Maine, where she earned a bachelor's degree in Accounting and a master's degree in Business Administration. Sara is also licensed as a certified public accountant in Maine.

---

## MICHAEL FORTIN

Michael is the Director for the Compliance Division of MRS, where he has served for 21 years. He is a graduate of Thomas College and has been the emcee and organizer for the annual State Tax Symposium since its inception in 2020.

---

## DANNY REEVES

Danny is the MRS Project Manager for the STARS project. He has over 35 years of IT experience implementing integrated tax systems for city and state revenue departments. Danny is also a graduate of Duke University.

---

## RICHARD TRUMAN

Richard is a Tax Analyst in the Business, Legislative and Audit Unit of the Income/Estate Tax Division, where he has served for 32 years. He is a graduate of the University of Maine, where he earned a bachelor's degree in Business Administration and a master's degree in Accounting. Richard also received a Graduate Certificate in State and Local Taxation from the University of Wisconsin in 2003. He is also licensed as a certified public accountant in Maine.

## ALAINA PATTERSON

Alaina is a Deputy Director in the Sales, Fuel & Special Tax Division of MRS. She joined the Bureau as a Tax Examiner in 2014 and has been the lead tax policy analyst for the Division since 2018. Alaina has also presented the Sales Tax Section and Legislative updates at the Maine Tax Symposium annually since 2017.

---

## LAURIE BRANN

Laurie is a Deputy Director in the Sales, Fuel & Special Tax Division of MRS where she has served for 35 years. She is also currently a division lead on the STARS project. Laurie is very passionate about the STARS project and is excited about implementing and sharing its updated functionality.

---

## AMANDA RECTOR

Amanda started working for Maine in 2004 and has been the State Economist since 2011. She is a graduate of Wellesley College where she earned a bachelor's degree in Economics, as well as a master's in Public Policy and Management from the Muskie School of Public Service at the University of Southern Maine. Amanda also serves on the advisory board for the New England Public Policy Center at the Federal Reserve Bank of Boston, is a member of the Board of Visitors at the Muskie School of Public Service, and is also a graduate of the Leadership Maine program.

# Meet Our Presenters Continued...

## MICHAEL J. ALLEN, Ph.D.

Michael has been the Associate Commissioner for Tax Policy since 2011. Between 2014 and 2017 he was Acting Deputy Commissioner for Finance, and before the creation of the Associate Commissioner position, he was the Director of Econometric Research for MRS. Michael has a bachelor's degree in Economics from the University of Vermont as well as a Ph.D. in Economics from Boston College. Prior to becoming Director, he was a staff economist with the U.S. Treasury Department's Office of Tax Analysis (OTA). Michael has also taught economics at Bentley College, Boston College and Thomas College.

---

## PETER LACY

Peter is the Director of the Property Tax Division of MRS where he has served the State of Maine for 13 years. Before becoming Director he spent five years serving as the Deputy General Counsel in the MRS Office of General Counsel. He has a bachelor's degree in Economics from the University of Southern Maine and a law degree from the University of Maine School of Law. Peter is also a licensed attorney in Maine as well as a certified Maine assessor.

---

## RACHAEL STETSON

Rachael works for the Property Tax Division of MRS and has spent the last six months as the Division's liaison and Subject Matter Expert for STARS. She is a graduate of SUNY Buffalo, a certified Maine assessor, and a member of the Maine Chapter of the International Association of Assessing Officers (IAAO).

---

## ALEX WEBER

Alex Weber is the General Counsel of MRS, where he has served for five years. Prior to joining MRS in 2017, Alex practiced at the law firm of K&L Gates and at the accounting firm of KPMG. Alex earned his LL.M. in Taxation from the University of Washington, his J.D. from American University, and his B.A. from the University of Hawaii at Hilo. Alex is licensed to practice in both Maine and Washington State.

## LARRY DELANEY

Larry Delaney is an Assistant Attorney General who has the primary responsibility of representing MRS in matters before the Board of Tax Appeals and representing the State Tax Assessor in M.R. Civ. P. 80C appeals filed in the Superior Court. Larry is a graduate of Princeton University and the Georgetown University Law Center, where he was an editor of the Georgetown Law Journal. He has been a member of the Maine and Massachusetts bars for more than 30 years and has extensive trial and appellate experience.

---

## HOLLY GERARD

Holly is a Tax Section Manager with the Income/Estate Tax Division of MRS, where she has served for four years. She received her bachelor's degree in Social Science, *summa cum laude* from the University of Maine at Augusta. Holly is the primary coordinator of hiring Tax Examiners for the individual income tax unit, as well as the direct manager over the Fiduciary Income Tax and Estate Tax Units.

---

## DAN MARQUIS

Dan is a Senior Tax Examiner with the Income/Estate Tax Division of MRS, where he has served MRS for over seven years. He received his bachelor's degree in Financial Accounting from Southern New Hampshire University. Dan is the direct supervisor for Real Estate Withholding.

---

## WILLOW RUSSELL

Willow is a Tax Examiner II with the Income/Estate Tax Division of MRS, where she has served for four years. She received a bachelor's degree in Business Administration from the University of Maine at Augusta. Willow has recently taken on training new hires in the Income/Estate Tax Division. Willow is a Veteran of the United States Navy, and in 2021 she received the Customer Service Award for the Department of Administrative and Financial Services (DAFS).

## MORNING SESSION - Wednesday, September 21, 2022

8:00–8:50 am **Introduction**

Michael Fortin, Division Director, Compliance Division

**STARS Rollout (R2) Project Update and Rollout R3 Preview**

Danny Reeves, Project Manager

Participants will understand the rollout plan to implement tax types on the Maine Tax Portal and the impacts the portal will have on taxpayers.

8:50–9:40 am **Centralized Partnership Audits: Maine's Approach**

Richard Truman, Tax Analyst, Income/Estate Tax Division

Participants will understand Maine Tax reporting requirements related to federal centralized partnership audit and administrative adjustments.

9:40–9:55 am **Break**

9:55–11:35 am **Sales Tax Updates**

Alaina Patterson, Deputy Director, Sales, Fuel & Special Tax Division

Participants will be able to identify the upcoming changes to Maine Sales Tax Laws, including the effective dates of the changes and exemptions.

**Maine Tax Portal Sales Tax Demonstration**

Laurie Brann, Deputy Director, Sales, Fuel & Special Tax Division

Participants will be able to learn how to perform various tasks in the Maine Tax Portal for rollout two, such as: Create an account; register a new business; file a Sales, Use, or Service Provider tax return; or pay a balance due.

11:35 am–12:05 pm **Lunch**

## AFTERNOON SESSION - Wednesday, September 21, 2022

### 12:05–12:55 pm **Maine’s Economic Outlook**

Amanda Rector, State Economist

Participants will increase their understanding of recent and projected trends in Maine’s demographics, labor force, employment, income, inflation, and spending, as well as risks to the outlook.

### 12:55–1:45 pm **Maine’s Revenue Forecast**

Michael J. Allen, Ph.D., Associate Commissioner for Tax Policy,  
Department of Administrative & Financial Services

Participants will gain an understanding of how the pandemic-induced recession and recovery has presented challenges for forecasters over the past two years, the reasons how historic levels of revenue create difficulties in forecasting during volatile economic and geopolitical times, and how it will affect the revenue forecast that is used to base the Governor’s biennial budget submission.

### 1:45-2:35 pm **Maine Property Tax Updates**

Peter Lacy, Division Director, Property Tax Division

Participants will learn about recent Maine Legislature updates related to property tax, understand the different property tax assistance programs available to Maine residents, and understand the difference between the BETR and BETE programs for business equipment.

### **Maine Tax Portal Property Tax Division**

Rachael Stetson, Property Tax Division

Participants will understand how to file a BETR return on the Maine Tax Portal.

### 2:35–2:50 pm **Break**

## AFTERNOON SESSION, Cont. - Wednesday, September 21, 2022

2:50-3:40 pm

### **Maine Legal Updates**

Alex Weber, General Counsel, MRS Office of General Counsel

Participants will review various sources of legal authority of Maine Tax law, understand the general appeals process, and understand recent rules promulgated by Maine Revenue Services from the 2021-2022 DAFS Regulatory Agenda.

### **State Tax Case Highlights**

Larry Delaney, Assistant Attorney General, Maine Office of the Attorney General

Participants will understand the substantive and procedural aspects of the Law Court's recent decision in *State Tax Assessor v Tracfone Wireless, Inc.*

3:40-4:30 pm

### **Income Tax Updates**

Holly Gerard, Tax Section Manager, Income/Estate Tax Division

Participants will gain an understanding of the 2022 Income Tax updates and how it will affect them for this upcoming tax filing year.

4:30-4:55 pm

### **Real Estate Withholding Changes**

Dan Marquis, Senior Tax Examiner, Income/Estate Tax Division

Willow Russell, Tax Examiner II, Income/Estate Tax Division

Participants will gain an understanding of the rules and laws for a non-resident of Maine when selling a real property, including the rate of withholding; understand the types of Maine real estate withholding exceptions; and know how to fill out various real estate withholding forms.

4:55-5:00 pm

### **Final Evaluation and Remarks**

Michael Fortin, Division Director, Compliance Division

## Careers at MRS

MRS' mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

MRS is looking for intelligent, motivated, and team-oriented people to join our team. Benefits include:

- Work-Life Balance
- Health Insurance Coverage and Premium Credit
- Dental Insurance
- MainePERS Retirement Plan and Deferred Compensation
- Public Service Student Loan Forgiveness
- Paid Vacation and Parental Leave (including all state holidays)
- Health and Dependent Care Flexible Spending Account
- Gym Membership Reimbursement
- Living Resources Program and Additional Wellness Benefits

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions.

Click the following link for more information about these and other positions: [www.maine.gov/bhr/state-jobs](http://www.maine.gov/bhr/state-jobs)

Current job openings at MRS are listed here: [www.maine.gov/revenue/careers](http://www.maine.gov/revenue/careers)





## Frequently Asked Questions

### **Will the Symposium be recorded?**

Yes. Registrants who are unable to attend the entire day may view a recording of the program. A link will be sent to all attendees shortly after the event has concluded. Note: viewing the recording does not qualify for earning CPEs or CLEs.

### **Will presentation materials be available for download?**

Yes. Presentation materials will be posted to the MRS website shortly after the Symposium has concluded. A link will be sent to all attendees.

### **When will I receive my Certificate of Completion for CPEs or CLEs?**

After MRS has verified attendance and confirmed attendee responses to all poll questions, attendees who have fully participated in the Symposium will receive a Certificate of Completion via email within 5 to 10 business days. **IMPORTANT:** Please enter your complete and accurate first and last name and email address in Zoom, as this will be used to verify your attendance for CPEs and CLEs. If you are a regular Zoom user, you may not be prompted to enter your name. Please confirm your name in Zoom by clicking on the “Participants” button at the top of the Zoom window. Next, locate your name and confirm your first and last name have been entered correctly. If you need to change it, hover your mouse over your name in the participants list on the right side of the Zoom window. Then, click on “Rename” to make corrections and click “OK.”

### **I cannot attend the entire day. Can I receive partial credit?**

No. You must attend the entire day in order to receive a Certificate of Completion for CPEs or CLEs.

### **What happens if the Poll Question does not show on my screen?**

During the Symposium, attendees will be asked to respond to random poll questions several times each hour, throughout the entire day. Zoom users who have the pop-up blocker in their web browser turned on may not see the poll question. Therefore, prior to the Symposium, check your web browser application to make sure the pop-up blocker feature has been turned off. Infrequently, some users reported that keeping the Q/A window open throughout the event can affect the polling question. Therefore, please keep the Q/A window closed, unless you are posing a question. If you miss one vote due to a technical difficulty, this will not impact your Certificate of Completion.

### **Can I call into the Symposium from my phone?**

No. Attendees must use an internet-enabled device such as a tablet, smart phone, or computer to participate in the Symposium. Attendees are required to use the Zoom app to respond to poll questions at the end of each presentation.

### **What happens if my computer freezes, or I lose Internet—will I still get credit?**

If you have any technical difficulties, please reboot your device and try to re-establish a connection as soon as possible. If you change devices or reboot, make sure you log in using the same link in the Eventbrite email, and confirm you are using your correct full name and email address. A short interruption with your device will not impact your Certificate of Completion.

### **Does this event require any prerequisites or advanced preparation?**

No.

### **How do I access the Symposium from my device?**

After purchasing a ticket through Eventbrite, registrants will receive an Eventbrite confirmation email with a link to access the Symposium. Please save this e-mail. Upon entering the Symposium webinar, you will be asked to enter (or confirm) your name. IMPORTANT: Please enter your complete and accurate first and last name in Zoom, as this will be used to verify your attendance for CPEs and CLEs. Please know that only our panelists can see your name listed as an attendee. The only time your name might be displayed to everyone is if you pose a question to one of our panelists.

### **May I ask questions during the Symposium?**

During the Symposium, attendees may type questions to the presenters by using the Q/A tab at the bottom of the Zoom page. If there is time, the presenter will field as many questions as possible. The “Raise Hand” feature in Zoom will not be utilized at the Symposium.

### **Where can I find the Symposium brochure and agenda?**

The Symposium brochure and agenda is posted on the Maine Revenue Services website at:

[www.maine.gov/revenue/symposium](http://www.maine.gov/revenue/symposium).

### **What are the refund and complaint resolution policies?**

For more information regarding refund, complaint, and program cancellation policies, please contact our office at [Compliance.Tax@maine.gov](mailto:Compliance.Tax@maine.gov).