

Administrative:

Maine Revenue Services Summarizes Eligibility and Participation in Voluntary Disclosure Program

Voluntary Disclosure Program, Me. Rev. Serv. (5/22). Maine Revenue Services (MRS) summarizes the purpose of Maine's voluntary disclosure program as providing "an opportunity for businesses and individuals who recently became aware of unfiled or underreported Maine tax obligations to come forward and meet such obligations voluntarily, without having to pay penalties" and possibly benefit from a limited lookback period. According to MRS, Maine's voluntary disclosure program covers all taxes that it administers, including individual income, corporate income, withholding, sales and use, and service provider taxes. To participate, the business or individual must not have been contacted by MRS with respect to any tax type(s) disclosed on the Maine voluntary disclosure program application. Regarding the program's lookback period, MRS states that it will normally require a lookback period for which the taxpayer will be required to pay delinquent taxes and related interest, which is "generally three years for all tax types." However, MRS explains that the length of the lookback period "will depend on several factors, including, but not limited to, the taxpayer's activities and other information submitted in the application." MRS also provides that for any tax that was collected but not remitted (e.g., sales tax or withholding), "the lookback period will be extended as far back as necessary to recover the collected tax." Please contact us with any questions.

URL: <https://www.maine.gov/revenue/taxes/audit-units/voluntary-disclosure-program>

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