

Maine Revenue Services Petition for Reconsideration

CASE # _____

Petition must be filed within 60 days after you receive the Notice of Assessment, Letter of Denial or other determination.

www.maine.gov/revenue (207) 624-9620

STEP A PRINT OR TYPE NAME ADDRESS & ID NUMBERS	PETITIONER LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	ADDITIONAL PETITIONER (IF APPLICABLE) LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	BUSINESS NAME (if business entity taxpayer)		FEDERAL IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		TELEPHONE NUMBER
	CITY/TOWN, STATE & ZIP CODE		<input type="checkbox"/> CHECK IF CONTACT IS TO BE WITH REPRESENTATIVE. IF CHECKED, COMPLETE POWER OF ATTORNEY SECTION ON NEXT PAGE OR ATTACH COPY OF FORM 2848ME. MAINE REVENUE SERVICES MAY ALSO SEND COPIES TO PETITIONER OR CONTACT PETITIONER REGARDING COMMUNICATIONS WITH REPRESENTATIVE.
	REPRESENTATIVE'S NAME (if any)		
	REPRESENTATIVE'S NUMBER & STREET ADDRESS		REPRESENTATIVE'S TELEPHONE NUMBER
	REPRESENTATIVE'S CITY/TOWN, STATE & ZIP CODE		

STEP B TAX YEAR AND TAX TYPE	TAX YEAR(S) _____ OR TAXABLE PERIOD BEGINNING _____ AND ENDING _____ <div style="text-align: center;"> MO DAY YEAR MO DAY YEAR </div> TAX TYPE/BENEFITS (CHECK BOX OR BOXES THAT APPLY) <input type="checkbox"/> INDIVIDUAL INCOME TAX <input type="checkbox"/> SALES/USE/SERVICE PROVIDER <input type="checkbox"/> CORPORATE INCOME TAX <input type="checkbox"/> OTHER _____ <input type="checkbox"/> TAX & RENT REFUND OR BUSINESS EQUIPMENT TAX REIMBURSEMENT
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STEP C FACTS & ISSUES	REASON FOR PETITION. Provide relevant facts and your issue or issues. Attach additional sheets if necessary. Attach supporting documentation.
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STEP D ACTION REQUESTED	RECONSIDER AN ASSESSMENT-ENTER AMOUNT IN DISPUTE: <input type="checkbox"/> DISPUTED TAX \$ _____ <input type="checkbox"/> DISPUTED INTEREST \$ _____ <input type="checkbox"/> DISPUTED PENALTIES \$ _____	<input type="checkbox"/> RECONSIDER A DENIAL OF A REQUEST FOR REFUND OR EXEMPTION <input type="checkbox"/> RECONSIDER OTHER DETERMINATION - EXPLAIN _____ _____ _____
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STEP E REQUIRED DOCUMENTS	Enclose a copy (or a summary, including notice date) of the Notice of Assessment, Letter of Denial or other determination upon which this petition for reconsideration is requested. If a representative is being used, the Power of Attorney section in the instructions must be completed unless a Power of Attorney has already been filed with Maine Revenue Services.
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X _____
SIGNATURE OF PETITIONER (IN INK) DATE

SIGNATURE OF ADDITIONAL PETITIONER (IN INK) DATE

SIGNATURE OF REPRESENTATIVE (IN INK) DATE

Maine Revenue Services
Petition for Reconsideration
Instructions

Complete your request by typing or legibly printing in the spaces provided.

Step A: Complete the required information for each taxpayer petitioning for reconsideration and for any representative(s) acting for the taxpayer(s). A taxpayer does not need to have a representative to file a petition for reconsideration. If there are more than one additional taxpayers petitioning for reconsideration or additional representatives, attach an additional sheet with the required information.

Maine Revenue Services will communicate directly with the taxpayer with respect to this petition unless the taxpayer requests (by checking the box in Step A of the Petition) that communications relative to this petition should be directly with the taxpayer's listed representative. Maine Revenue Services may also contact the taxpayer regarding any communications with the taxpayer's representative.

Step B: Enter the tax year(s) or tax period(s) that is the subject of your petition. Check the appropriate box(es) to indicate what tax(es) or benefits you are appealing.

Step C: The taxpayer has the burden to prove that the assessment, denial or determination is incorrect. State specifically the reasons upon which the petition is based. Attach additional sheets if necessary. Attach supporting documentation. **Note:** You may request reconsideration of penalties for reasonable cause. Reasonable cause includes erroneous information provided by MRS, death or serious illness of the taxpayer or member of the taxpayer's immediate family, a natural disaster, etc. For more information, see 36 M.R.S.A. § 187-B(7).

Step D: Describe the action that you are requesting Maine Revenue Services to take.

Step E: Enclose a copy (or a summary, including notice date) of the Notice of Assessment, Letter of Denial or other determination, whichever is applicable. If a representative is being used, the Power of Attorney section below must be completed unless a Power of Attorney has already been filed with Maine Revenue Services.

Signature(s) Box: The completed Petition for Reconsideration form may be signed either by taxpayer(s) petitioning for reconsideration or by an authorized representative(s) acting for the taxpayer(s) under an existing power of attorney. (In the case of a taxpayer corporation, the form must be signed by an authorized officer of the corporation or an authorized representative(s) acting under a power of attorney.)

Keep a copy of this document for your records. **File your petition with:**
Division Reconsideration
Maine Revenue Services
PO Box 1060
Augusta, ME 04332-1060

NOTE: The date of filing is the mailing postmark date or, if otherwise delivered, the date this form is received by Maine Revenue Services. You must file the petition within 60 days of receiving the Notice of Assessment, Letter of Denial or other determination. You have the right to pay the outstanding liability at any point after a Notice of Assessment is issued to prevent further interest or penalty from accruing. However, payment of the liability is not required to pursue this petition.

Power of Attorney. I (we), the taxpayer(s) signing this petition hereby appoint the following individual(s) as representative(s) to represent the taxpayer(s) before any office of Maine Revenue Services for the matters associated with this petition.

SIGNATURE OF TAXPAYER	NAME OF REPRESENTATIVE (PRINT)		
PTIN OF REPRESENTATIVE	PHONE NUMBER OF REPRESENTATIVE		
ADDRESS OF REPRESENTATIVE	CITY/TOWN	STATE	ZIP