MAINE BOARD OF TAX APPEALS DECISIONS (index)

All decisions have been redacted to protect the identity and personal or sensitive information of the taxpayers involved.

BTA-2012-1: Issued March 14, 2013 (Use Tax)

BTA-2012-3: Issued April 25, 2013 (TelCom Service Provider Tax (SPT) Not Preempted)

BTA-2013-4: Issued December 6, 2013 (Trust Fund Taxes)

BTA-2013-6: Issued April 2, 2014 (Income Tax Nexus)

BTA-2013-8: Issued September 12, 2013 (Individual Income Tax)

BTA-2013-11: Issued December 5, 2013 (Service Provider Tax)

BTA-2013-15: Issued May 15, 2014 (Abandoned Beverage Container Deposits)

BTA-2013-17: Issued October 28, 2013 (Individual Income Tax)

BTA-2014-2: Issued August 8, 2014 (Individual Income Tax)

BTA-2014-13: Issued June 15, 2015 (Income Tax Nexus)

BTA-2014-23 Issued September 23, 2015 (Penalties and Interest)

BTA-2015-2: Issued October 27, 2015 (Fabrication Services)

BTA-2015-3: Issued April 7, 2016 (BTA Jurisdiction--Amount at Issue)

BTA-2015-4: Issued January 4, 2016 (Income Taxation of Maine PERS Rollover Distributions)

BTA-2015-6: Issued March 24, 2016 (Sales Tax on Special Mobile Equipment)

BTA-2015-9: Issued April 7, 2016 (Trust Fund Taxes)

BTA-2015-14: Issued March 24, 2016 (Late-Filed Refund Request (BETR))

BTA-2015-15: Issued August 18, 2016 (Credit for Taxes Paid to Another Jurisdiction)

BTA-2015-16: Issued August 18, 2016 (Failure to File Amended Maine Income Tax Return)

BTA-2015-17: Issued June 20, 2016 (BTA Jurisdiction--Scope; Wood and Lumber Harvesting)

BTA-2016-2: Issued July 21, 2016 (Estimated Assessment of Individual Income Tax)

BTA-2016-3: Issued March 17, 2017 (Business Equipment Tax Reimbursement (BETR) Program)

BTA-2016-6: Issued December 13, 2016 (Seller Must Remit Sales Tax Collected)

BTA-2016-9: Issued April 5, 2017 (Business Expense Deduction for Consulting Services)

BTA-2016-14: Issued May 22, 2017 (QTIP Property Includable in Computing Maine Estate Tax)

BTA-2016-18: Issued May 22, 2017 (Time Limitation on Maine Income Tax Credit or Refund)

BTA-2016-19: Issued November 21, 2017 (Maine Jobs and Investment Tax Credit)

BTA-2016-21: Issued October 30, 2017 (Maine Credit for Income Tax Paid to Massachusetts)

BTA-2016-22: Issued July 20, 2017 (Negligence Penalty; Sales Tax Reporting)

BTA-2017-3: Issued October 30, 2017 (Writ of Mandamus; Maine Income Tax Liens)

BTA-2017-8: Issued October 3, 2017 (Taxpayer's Burden; Maine Income Tax, Interest, Penalties)

BTA-2017-10: Issued October 30, 2017 (Income Used to Satisfy Divorce Judgment Not Tax-Exempt)

BTA-2017-12: Issued March 29, 2018 (Potato Tax; Timeliness of Appeal)

BTA-2017-13: Issued June 11, 2018 (Purchase of Trailers for Resale as Rentals at Retail)

BTA-2017-14: Issued March 29, 2018 (Income Tax Computation for Part-Year Resident)

BTA-2017-15: Issued May 21, 2018 (Estimated Assessment of Individual Income Tax)

BTA-2018-3: Issued October 20, 2020 (Rentals of Living Quarters in a Trailer Camp or Tourist Camp)

BTA-2018-11: Issued March 22, 2019 (Interstate Commerce–Exemption–Interest)

BTA-2018-19: Issued February 24, 2020 (Prepared Food; Snack Food; Grocery Staples)

BTA-2018-21: Issued October 2, 2019 (Postmark Date and Filing Date)

BTA-2019-1: Issued September 23, 2019 (Sales Tax; Use Tax; Real Property; Refund)

BTA-2019-3: Issued February 18, 2020 (Jurisdiction–Timeliness–Notice)

BTA-2019-5: Issued October 2 2019 (Service Provider Tax; Erroneous MRS Advice; Power of BTA; Abatement of Interest)

BTA-2019-7: Issued October 25 2019 (Business Equipment Tax Reimbursement; Ripeness)

BTA-2019-9: Issued August 19, 2020 (Sales Tax Reporting; POS Software; MRS Penalty Policy)

BTA-2019-15: Issued July 24, 2020 (Time Limitation on Maine Income Tax Refund)

BTA-2019-21: Issued July 24, 2020 (Educational Opportunity Tax Credit; Time Limitation on Refunds)

BTA-2020-1: Issued March 1, 2021 (Individual Tax Credit for CT Pass-Through Entity Tax)

BTA-2020-6: Issued August 27 2021 (Unitary Business Principle; Water's Edge)

BTA-2020-8: Issued March 26, 2021 (Gambling Losses; Limitation of Itemized Deduction Amount)

BTA-2020-11: Issued December 21 2021 (Apportionment; Sourcing of Sales)

BTA-2020-12: Issued July 19 2021 (Nonresident Income Tax)

BTA-2020-16: Issued August 27 2021 (Abatement of Interest)

BTA-2021-3: Issued February 22 2022 (Virtual Currency Request for Refund Equity Interest)

BTA-2021-5: Issued February 8 2022 (Sales Tax Collection by Remote Seller Post-Wayfair)

BTA-2021-8: Issued July 28 2022 (BETR Mailing Rule Burden of Proof)

BTA-2021-9: Issued August 16 2022 (Request for Refund Time Limitation Illness)

BTA 2021-10: Issued July 28 2022 (Educational Opportunity Credit)

BTA 2021-12: Issued November 7 2022 (Request for Refund Time Limitation Third-Party Reliance)

BTA 2022-3: Issued March 19 2024 (Capital Improvement Credit)

BTA 2022-4: Issued October 16, 2023 (Assessment of sales tax and interest)

BTA-2022-6: Issued April 28, 2023 (Sales Tax Collection by Remote Sellers)

BTA-2022-8: Issued April 8, 2024 (Motion to Continue, Vehicle-Use Expense, Illness, Equity, Pandemic, Relief)

BTA-2022-9: Issued August 8, 2023 (Corporate Income Tax, Interest, Divulging Protected Information, Nexus, Commerce Clause, Sufficiency of Evidence)

BTA-2022-11: Issued August 8, 2023 (Sales Tax Collection by Remote Seller Post-Wayfair Equity)

BTA-2022-12: Issued August 15, 2023 (Sales Tax Failure to File Failure to Remit Penalties Interest)

BTA-2023-2: Issued April 8, 2024 (Deferred Foreign Income Alternative Apportionment Augusta Formula)

BTA-2023-6: Issued April 8, 20204 (Individual Tax Credit for NY Pass-Through Entity Tax)

BTA-2024-2: Issued October 21, 2024 (Interest and Penalties)

BTA-2024-5: Issued April 14, 2025 (Thrift Savings Plan)

BTA-2025-2: Issued November 19, 2025 (Credit for Taxes Paid to Another Jurisdiction)

BTA-2025-3: Issued November 19, 2025 (Bad Debt Credit Statutory Interpretation)