

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)