



Disclaimer: This guide is not a substitute for professional tax advice. Consider it an asset to help you understand and prioritize your sales and use tax priorities for 2020.

Who is required to collect sales tax in Maine?

The requirement to charge and remit sales tax in Maine is based on the connections a company has with the state. These connections, whether legal or physical, may trigger a sales tax collection obligation referred to as nexus.

To identify possible nexus, begin by listing ways in which your company may be connected to Maine. Consider the list of sales tax nexus triggers listed below.

Maine sales tax nexus triggers

Companies doing business in Maine should be aware of the following activities that may trigger sales tax liability. Failure to be tax compliant can result in audits and other legal actions.

Click on each of the nexus triggers listed for more details.

- [Economic nexus](#)
- [Affiliate nexus](#)
- [Click-through nexus](#)
- [Physical presence](#)

Maine sales tax compliance steps

1. Determine sales tax exposure

As mentioned above, there are a number of ways in which a company may become responsible for collecting sales tax in Maine.

[Get help determining your nexus profile](#)

2. Register with state and local tax authorities

If you have determined you have established nexus in Maine, you will need to register your business with the Maine Revenue Services prior to collecting any sales tax revenue.

[Get help with sales tax registration](#)

3. Collect, file, and remit sales tax

Once your business is registered with the appropriate tax authorities in Maine, you may begin collecting sales tax and filing returns. Refer to the table at the right for filing deadlines.

[Get help with managing sales tax compliance](#)

Other tax compliance notes

Zero Dollar Returns

Completed sales tax returns must be submitted to the Maine Revenue Services by the assigned due date each filing period even if no sales tax was collected.

State Contact Info

Maine Revenue Services
PO Box 9107
Augusta, ME 04332-9107
(207)624-9693

Maine sales tax filing due dates for 2020

Maine sales tax returns are due by the 15th day of the month following the end of the filing period. Monthly, quarterly, semi-annual, and annual filing frequencies are most commonly assigned.

Filing due dates adjusted for weekends or holidays are indicated by an * in the chart below.

2020 Reporting Period	Filing Due Date
Annual Filing	
2020	January 15, 2021
Semi-Annual Filing	
January - June	July 15, 2020
July - December	January 15, 2021
Quarterly Filing	
Q1	April 15, 2020
Q2	July 15, 2020
Q3	October 15, 2020
Q4	January 15, 2021
Monthly Filing	
January	February 18, 2020*
February	March 16, 2020*
March	April 15, 2020
April	May 15, 2020
May	June 15, 2020
June	July 15, 2020
July	August 17, 2020*
August	September 15, 2020
September	October 15, 2020
October	November 16, 2020*
November	December 15, 2020
December	January 15, 2021

File sales tax returns **the right way**

Avalara
www.avalara.com

[Learn More](#)