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2025 ANNUAL REPORT OF THE MAINE BOARD OF TAX APPEALS (BTA)

The following is the annual report of the Maine Board of Tax Appeals (the “Board”) for calendar year 2025, as required by 36 M.R.S. § 151-D(10). Questions regarding this report should be directed to the Board’s Appeals Office at 134 State House Station, 19 Elkins Lane, Elkins Building, Augusta, Maine 04333-0134, or directly to the Board’s Chief Appeals Officer, Derek A. Jones, at 207-287-2863 or by email at derek.a.jones@maine.gov.

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1. Board History and Structure

The Maine Board of Tax Appeals was established on July 1, 2012, as an independent entity within the Department of Administrative and Financial Services to provide taxpayers with a fair system for resolving disputes with Maine Revenue Services (“MRS”). The Board is committed to ensuring that all parties before it receive a speedy, just, and inexpensive resolution to the appeals filed with it. The Board consists of three Board members who are appointed by the Governor and confirmed by the Legislature. The Board is supported by an Appeals Office presently staffed by the Chief Appeals Officer, an Appeals Officer, and one Administrative Assistant. Prior to creation of the Board, MRS conducted its own reviews of administrative tax controversies.

Where the amount in controversy is greater than or equal to \$1,000 but not greater than \$500,000, taxpayers may appeal disputes involving the following taxes and fees either to the Board or to the Superior Court:

- Individual and corporate income taxes
- Sales, use, and service provider taxes
- The estate tax
- The franchise tax
- The insurance company tax
- Special and other taxes and fees, including the cigarette, tobacco, potato, and mahogany quahog taxes, and the prepaid wireless telecommunications fee under Title 35-A of the Maine Revised Statutes

I note, although the Board is not related to the State Board of Property Tax Review and does not have jurisdiction over most property tax disputes, it does have jurisdiction over appeals from MRS’s Business Equipment Tax Reimbursement (BETR) and Business Equipment Tax Exemption (BETE) determinations.

2. Appeals Procedure

The Board's appeal process is set forth in 36 M.R.S. § 151-D and 18-674 C.M.R. ch. 100. Taxpayers having a dispute with MRS must first ask MRS to reconsider its position. Following reconsideration, and if the amount of the dispute is greater than or equal to \$1,000 but not greater than \$500,000, the taxpayer may appeal to the Board. Once an appeal is filed with the Board, an Appeals Officer receives evidence and arguments from the parties and examines the issues, facts and the applicable law. The Appeals Officer then prepares a recommended decision for the Board to consider when it meets to decide the appeal. The parties may request to appear before the Board at its meeting and may submit additional written statements directly to the Board. After considering the recommended decision and the parties' submissions, the Board members vote to either adopt the recommended decision as drafted, adopt it with modifications, return it to the Appeals Officer for further proceedings, or reject it and issue their own decision. 36 M.R.S. § 151-D(10)(I)(1-4).

3. Appeals Filed with the Board in 2025

There were twenty-one tax disputes filed with the Board between January 1, 2025, and December 31, 2025, with a total monetary value in dispute of \$938,455.63. In nine of the cases, individual taxpayers were self-represented. In seventeen of the appeals, the taxpayers requested to have informal conferences with the Appeals Officer and MRS.

The dollar amounts of the appeals filed in 2025 were as follows:

Less than \$5,000:	5	(24%)
\$5,000 - \$50,000:	11	(52%)
\$50,001 - \$100,000:	2	(10%)
\$100,001 - \$500,000:	3	(14%)
Total	21	

The tax types of appeals filed in 2025 were as follows:

Individual Income Tax:	13	(62%)
Corporate Income Tax:	0	(0%)
Sales/Use:	7	(33%)
BETR/BETE:	0	(0%)
Healthcare Provider Tax:	0	(0%)
Estate Tax:	1	(5%)
Other:	0	(0%)
Total:	21	

4. Cases Closed in 2025

The Board closed twelve appeals in 2025, in the total dollar amount of \$529,935.57. The Board issued written decisions in four of those cases. A total of eight appeals were withdrawn by the taxpayers. All four written decisions were decided in favor of MRS.

The dollar amounts of the ten appeals closed in 2025 were as follows:

Less than \$5,000:	6	(50%)
\$5,000 - \$50,000:	3	(25%)
\$50,001 - \$100,000:	1	(8%)
\$100,001 - \$500,000:	2	(17%)
Total	12	

The tax types of appeals closed by the Board in 2025 were as follows:

Individual Income Tax:	7	(58%)
Corporate Income Tax:	1	(8%)
Sales/Use:	3	(25%)
BETR/BETE:	0	(0%)
Healthcare Provider Tax:	0	(0%)
Estate Tax:	1	(8%)
Other:	0	(0%)
Total:	12	

For cases closed by written decision of the Board in 2025, the average time between filing of the appeal and issuance of the decision was 330.5 days.

5. Appeals Currently Pending Before the Board

There were fourteen appeals pending before the Board at the end of 2025 totaling \$522,155.48. All appeals pending before the Board were filed with the Board in 2025.

The dollar amounts of the pending appeals are as follows:

Less than \$5,000:	3	(21%)
\$5,000 - \$50,000:	8	(57%)
\$50,001 - \$100,000:	1	(7%)
\$100,001 - \$500,000:	2	(14%)
Total	14	

The tax types of pending cases are as follows:

Individual Income Tax:	9	(64%)
Corporate Income Tax:	0	(0%)
Sales/Use:	5	(36%)
BETR/BETE:	0	(0%)
Healthcare Provider Tax:	0	(0%)
Estate Tax:	0	(0%)
Other:	0	(0%)
Total:	14	

The average age of pending appeals was 167 days, 76 days less than in 2024 (243 days).

Finally, the inventory age score of the pending cases has decreased significantly since 2021.¹

¹ The average inventory age score is calculated by multiplying the number of cases pending by the average age of said cases pending in months.



6. Published Decisions

The Board's written decisions address a variety of tax types and important tax issues.

The Board publishes its written decisions online in redacted format to protect taxpayer identities and the confidentiality of tax information. Previously, the Board published its decision both on its website and to the Digital Maine Repository. To reduce duplication, the Board now publishes its decisions only to the Digital Maine Repository. The Board website provides a link to the Digital Maine Repository. The Board's decisions can be found at:

https://digitalmaine.com/tax_appeals_decisions/

The Board's website collection of redacted decisions is a Maine tax law resource for taxpayers and tax practitioners beyond the bulletins and publications issued by MRS. In addition to the Board's website, the Board's decisions may be available through the Westlaw and Lexis online legal research services, as well as through the Maine Law Library and the Maine State

Library (Digital Commons). The University of Maine School of Law has assigned a judicially recognized Uniform Maine Citations format for citing Board decisions.

Because the Board's decisions are appealable to the Superior Court, the Board does not publish them until after the 60-day appeal period has lapsed. To ensure the integrity of its published decisions, the Board postpones publishing any decisions that have been appealed to the Superior Court until the matter has been resolved by the courts.

7. Superior Court Review of Board Decisions

Decisions of the Board are appealable to the Superior Court. In 2025, there was one appeal of a Board decision to the Superior Court, bringing the total number of appeals from Board decisions to thirty-two since the Board's inception in 2012.

8. Direct Appeals of Non-Board Cases to the Superior Court

Pursuant to 36 M.R.S. § 151, tax cases may be appealed directly to the Superior Court from an MRS reconsidered decision without Board involvement.

9. Taxpayer Access to the Board

Taxpayers may appeal to the Board from an assessment, from the denial of a refund request, or from some other dispute with MRS. Taxpayers are notified of their right to appeal by language contained in MRS's Decision on Reconsideration. The Board also maintains a website at www.maine.gov/boardoftaxappeals that contains information about the tax appeal process and links to Maine's tax statutes, the Board's rules of practice and procedure, the Board's redacted decisions, and several relevant websites. The Board also has an email link on its website for public inquiries. That email is <https://www.maine.gov/boardoftaxappeals/contact.html>.

10. Staffing

At the end of 2025, the Board staff consisted of the Chief Appeals Officer, an Appeals Officer, and the Board Clerk shared with the State Board of Property Tax Review (“SBPTR”).

11. Recommendations

The structure and mandate of the Board are in the process of being examined by the office of the Associate Commissioner for Tax Policy with input from Maine Revenue Services, practitioners, and the Board itself. Accordingly, I have no recommendations at this time.

Respectfully submitted,

Date: January 15, 2026

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