

## CHAPTER 823

### INCOME TAX RETURNS

#### §5220. Persons required to make returns of income

An income tax return or franchise tax return with respect to the tax imposed by this Part shall be made, on such forms as may be required by the State Tax Assessor, by the following: [PL 1987, c. 402, Pt. A, §189 (RPR).]

**1. Resident individuals.** Every resident individual:

A. Who is required to file a federal income tax return for the taxable year; or [PL 1987, c. 504, §33 (RPR).]

B. Who, pursuant to this Part, has a Maine individual income tax liability for the taxable year. [PL 1987, c. 819, §10 (AMD).]

C. [PL 1987, c. 504, §33 (RP).]  
[PL 1987, c. 819, §10 (AMD).]

**2. Nonresident individuals.** Every nonresident individual who, pursuant to this Part, has a Maine individual income tax liability for the taxable year. An individual whose only Maine-source income is excluded from Maine adjusted gross income by the threshold contained in section 5142, subsection 8-B is not subject to taxation under this Part and need not file a return;

A. [PL 1987, c. 504, §34 (RP).]

B. [PL 1987, c. 504, §34 (RP).]  
[PL 2011, c. 380, Pt. CCCC, §3 (AMD); PL 2011, c. 380, Pt. CCCC, §4 (AFF).]

**3. Resident estates or trusts.** Every resident estate or trust that has for the taxable year:

A. Any Maine taxable income as defined in section 5163; [PL 2005, c. 618, §14 (AMD); PL 2005, c. 618, §22 (AFF).]

B. Gross income of \$10,000 or more, regardless of the amount of Maine taxable income; or [PL 2005, c. 618, §14 (AMD); PL 2005, c. 618, §22 (AFF).]

C. A Maine income tax liability pursuant to this Part; [PL 2005, c. 618, §14 (AMD); PL 2005, c. 618, §22 (AFF).]  
[PL 2005, c. 618, §14 (AMD); PL 2005, c. 618, §22 (AFF).]

**4. Certain nonresident estates or trusts.** Every nonresident estate or trust that has for the taxable year:

A. Any Maine taxable income as determined under section 5175-A; [PL 2009, c. 434, §79 (AMD).]

B. Both distributable net income derived from or connected with sources in this State as determined in accordance with section 5142 as if the estate or trust were a nonresident individual and gross income of \$10,000 or more, regardless of the amount of Maine taxable income; or [PL 2021, c. 253, Pt. A, §7 (AMD).]

C. A Maine income tax liability pursuant to this Part; [PL 2005, c. 618, §15 (AMD); PL 2005, c. 618, §22 (AFF).]  
[PL 2021, c. 253, Pt. A, §7 (AMD).]

**5. Certain taxable corporations.** Every taxable corporation that is required to file a federal income tax return. A taxable corporation that is a member of an affiliated group and that is engaged in a unitary business with one or more other members of that affiliated group shall file, in addition, a combined report, in accordance with section 5244. The State Tax Assessor may allow 2 or more taxable corporations that are members of an affiliated group and that are engaged in a unitary business to file a single return on which the aggregate Maine income tax liability of all those corporations is reported. [PL 1997, c. 404, §6 (AMD); PL 1997, c. 404, §10 (AFF).]

**6. Certain financial institutions.** Every financial institution, as defined by section 5206-D, subsection 8, that has Maine assets as defined by section 5206-D, subsection 12, or that realizes Maine net income as defined by section 5206-D, subsection 13. A financial institution that is a member of an affiliated group and that is engaged in a unitary business with one or more other members of that affiliated group shall file, in addition, a combined report in accordance with section 5206-G. Two or more financial institutions that are required to file returns under this subsection, that are members of an affiliated group and that are engaged in a unitary business shall file a single return on which the aggregate state tax liability of all those financial institutions is reported, in which case intercompany eliminations must be made as necessary to avoid the duplication of income or assets. [PL 1997, c. 746, §21 (AMD); PL 1997, c. 746, §24 (AFF).]

**7. Exceptions.** A resident individual who does not have a Maine income tax liability pursuant to this Part for the taxable year and who filed a federal income tax return for the taxable year for the sole purpose of claiming a credit under the Code, Section 32 is not required to file a Maine income tax return for that taxable year. The assessor, by rule, may identify other exceptions to the requirements of this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. [PL 2009, c. 361, §29 (NEW).]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §B50 (AMD). PL 1979, c. 711, §H6 (AMD). PL 1983, c. 571, §24 (AMD). PL 1985, c. 535, §§19,20 (AMD). PL 1985, c. 675, §§2,5 (AMD). PL 1985, c. 783, §§37,38 (AMD). PL 1987, c. 402, §§A189,A190 (AMD). PL 1987, c. 504, §§33-35 (AMD). PL 1987, c. 819, §§10,11 (AMD). PL 1997, c. 404, §10 (AFF). PL 1997, c. 404, §6,7 (AMD). PL 1997, c. 746, §21 (AMD). PL 1997, c. 746, §24 (AFF). PL 1999, c. 521, §B9 (AMD). PL 1999, c. 521, §B11 (AFF). PL 2003, c. 391, §11 (AMD). PL 2003, c. 391, §14 (AFF). PL 2003, c. 673, §E2 (AMD). PL 2003, c. 673, §E3 (AFF). PL 2005, c. 332, §23 (AMD). PL 2005, c. 618, §§14,15 (AMD). PL 2005, c. 618, §22 (AFF). PL 2009, c. 361, §29 (AMD). PL 2009, c. 434, §79 (AMD). PL 2011, c. 380, Pt. CCCC, §3 (AMD). PL 2011, c. 380, Pt. CCCC, §4 (AFF). PL 2021, c. 253, Pt. A, §7 (AMD).

#### §5221. Joint returns by spouses

**1. General.** Spouses may make a joint return with respect to the tax imposed by this Part even though one of the spouses has neither gross income nor deductions except that:

A. A joint return may not be made under this Part if the spouses are not permitted to file a joint federal income tax return; [PL 2021, c. 253, Pt. A, §8 (AMD).]

B. If the federal income tax liability of either spouse is determined on a separate federal return, their income tax liabilities under this Part must be determined on separate returns; [PL 2021, c. 253, Pt. A, §8 (AMD).]

C. Except as provided in subsection 2, if the federal income tax liabilities of the spouses are determined on a joint federal return, they shall file a joint return under this Part and their tax liabilities are joint and several; and [PL 2021, c. 253, Pt. A, §8 (AMD).]

D. If neither spouse is required to file a federal income tax return and either or both are required to file an income tax return under this Part, they may elect to file separate or joint returns and pursuant to such election their liabilities are separate or joint and several. [PL 2021, c. 253, Pt. A, §8 (AMD).]

[PL 2021, c. 253, Pt. A, §8 (AMD).]

**2. Nonresidents.** If both spouses are nonresidents and one has no Maine-source income, the spouse having Maine-source income shall file a separate Maine nonresident income tax return, as a single individual, in which event the spouse's tax liability is separate; but they may elect to determine their joint taxable income as nonresidents, in which case their liabilities are joint and several.

If one spouse is a resident and the other is a nonresident, they shall file separate Maine income tax returns as single individuals, in which event their tax liabilities are separate; but they may elect to determine their joint taxable income as if both were residents and, in that case, their liabilities are joint and several.

[PL 2021, c. 253, Pt. A, §8 (AMD).]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 783, §§39,40 (AMD). PL 2021, c. 253, Pt. A, §8 (AMD).

#### §5222. Returns by fiduciaries

**1. Decedents.** An income tax return for any deceased individual shall be made and filed by his executor, administrator, or other person charged with the care of his property. A final return of a decedent shall be due when it would have been due if the decedent had not died.

[P&SL 1969, c. 154, §F (NEW).]

**2. Individuals under a disability.** An income tax return for an individual who is unable to make a return by reason of minority or other disability shall be made and filed by his duly authorized agent, his committee, guardian, conservator, fiduciary or other person charged with the care of his person or property other than a receiver in possession of only a part of the individual's property.

[P&SL 1969, c. 154, §F (NEW).]

**3. Estates and trusts.** The income tax return of an estate or trust shall be made and filed by the fiduciary thereof.

[P&SL 1969, c. 154, §F (NEW).]

**4. Joint fiduciaries.** If 2 or more fiduciaries are acting jointly, the return may be made by any one of them.

[PL 1979, c. 541, Pt. A, §238 (AMD).]

**5. Corporations and taxable entities.** The income tax return of a taxable corporation or the franchise tax return of a financial institution must be made and filed by an officer of the corporation or financial institution.

[PL 1997, c. 404, §8 (AMD); PL 1997, c. 404, §10 (AFF).]

#### **6. Cross reference.**

[PL 2011, c. 655, Pt. QQ, §5 (RP); PL 2011, c. 655, Pt. QQ, §8 (AFF).]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §A238 (AMD). PL 1985, c. 535, §21 (AMD). PL 1997, c. 404, §8 (AMD). PL 1997, c. 404, §10 (AFF). PL 2011, c. 655, Pt. QQ, §5 (AMD). PL 2011, c. 655, Pt. QQ, §8 (AFF).

#### §5223. Notice of qualification as receiver

**(REPEALED)**

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 2007, c. 438, §104 (RP).

**§5224. Change of status as resident or nonresident during year  
(REPEALED)**

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 711, §H7 (RP).

**§5224-A. Return of part-year resident**

If an individual changes that individual's status as a resident individual or nonresident individual during the taxable year, the individual shall file a nonresident return pursuant to section 5220, subsection 2. That individual's tax shall be computed, pursuant to section 5111, subsection 4, as if that individual were a nonresident individual, except that the numerator of the apportionment ratio shall be comprised of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for the portion of the taxable year during which that individual was a resident, plus that individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B, for the portion of the taxable year during which that individual was a nonresident. The part-year resident shall also be entitled to the credit provided by section 5217-A, computed as if the individual's Maine adjusted gross income for the entire year were comprised only of that portion which is attributed to the portion of the year during which that individual was a resident. [PL 1989, c. 596, Pt. J, §5 (AMD).]

**SECTION HISTORY**

PL 1979, c. 711, §H8 (NEW). PL 1985, c. 783, §41 (RPR). PL 1987, c. 504, §36 (AMD). PL 1989, c. 596, §J5 (AMD).

**§5225. Taxable income as resident and nonresident  
(REPEALED)**

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 711, §H9 (RP).

**§5226. Minimum tax and prorating of exemptions  
(REPEALED)**

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 711, §H9 (RP).

**§5227. Time for filing returns**

The income tax return required by this Part must be filed on or before the date a federal income tax return, without regard to extension, is due to be filed. [PL 2003, c. 588, §18 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 535, §22 (AMD). PL 1995, c. 281, §31 (AMD). PL 1997, c. 746, §22 (AMD). PL 1997, c. 746, §24 (AFF). PL 2003, c. 588, §18 (AMD).

**§5227-A. Requirement to file amended Maine returns**

**1. Amended return required.** A taxpayer shall file an amended Maine return as required in this Part whenever the taxpayer files an amended federal return affecting the taxpayer's liability under this Part, whenever the Internal Revenue Service changes or corrects any item affecting the taxpayer's liability under this Part or whenever for any reason there is a change or correction affecting the taxpayer's liability under this Part. [PL 2003, c. 588, §19 (NEW).]

**2. Amended return filed.** The amended Maine return must be filed within 180 days from the final determination date of the change or correction or the filing of the federal amended return. For purposes of this subsection, "final determination date" means the date on which the earliest of the following events occurs with respect to a federal taxable year:

A. The taxpayer has made payment of an additional income tax liability resulting from a federal audit, the taxpayer has not filed a petition for redetermination or claim for refund for the portions of the audit for which payment was made and the time for filing a petition for redetermination or refund claim has expired; [PL 2011, c. 1, Pt. CC, §3 (NEW); PL 2011, c. 1, Pt. CC, §5 (AFF).]

B. The taxpayer receives a refund from the United States Treasury that resulted from a federal audit; [PL 2011, c. 1, Pt. CC, §3 (NEW); PL 2011, c. 1, Pt. CC, §5 (AFF).]

C. The taxpayer signs Form 870-AD or another Internal Revenue Service form consenting to a deficiency or accepting an overassessment; [PL 2011, c. 1, Pt. CC, §3 (NEW); PL 2011, c. 1, Pt. CC, §5 (AFF).]

D. The taxpayer's time for filing a petition for redetermination with the United States Tax Court expires; [PL 2011, c. 1, Pt. CC, §3 (NEW); PL 2011, c. 1, Pt. CC, §5 (AFF).]

E. The taxpayer and the Internal Revenue Service enter into a closing agreement; [PL 2019, c. 380, §3 (AMD).]

F. A decision from the United States Tax Court, a District Court, a federal court of appeals, the United States Court of Federal Claims or the United States Supreme Court becomes final; and [PL 2019, c. 380, §3 (AMD).]

G. The taxpayer files an amended return or similar report pursuant to the Code, Section 6225(c). [PL 2019, c. 380, §3 (NEW).]

[PL 2019, c. 380, §3 (AMD).]

**3. Contents of amended return.** The amended Maine return must indicate the change or correction and the reason for that change or correction. The amended return constitutes an admission as to the correctness of the change unless the taxpayer includes with the return a written explanation of the reason the change or correction is erroneous. If the taxpayer files an amended federal return, a copy of the amended federal return must be attached to the amended Maine return.

[PL 2003, c. 588, §19 (NEW).]

**4. Additional requirements.** The State Tax Assessor may require additional information to be filed with the amended Maine return. The assessor may prescribe exceptions to the requirements of this section.

[PL 2003, c. 588, §19 (NEW).]

## SECTION HISTORY

PL 2003, c. 588, §19 (NEW). PL 2011, c. 1, Pt. CC, §3 (AMD). PL 2011, c. 1, Pt. CC, §5 (AFF). PL 2019, c. 380, §3 (AMD).

## §5228. Estimated tax

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Allowable credits" means the total amount of any payments with regard to a taxpayer which have been or will be paid to the Bureau of Revenue Services prior to the date the payment against which they are to be used as a credit is due and which are available to offset any estimated tax liability. [PL 1985, c. 691, §§35, 48 (NEW); PL 1997, c. 526, §14 (AMD).]

B. "Estimated tax" means the total amount of tax that a person estimates will be due for a taxable year under this Part, exclusive of a withholder's liability for taxes withheld, less any allowable credits for that taxable year. [PL 2007, c. 438, §105 (AMD).]

B-1. "Farmer or person who fishes commercially" means an individual who meets the criteria of Section 6654(i)(2) of the Code. [PL 2023, c. 360, Pt. B, §15 (NEW).]

C. "Period of underpayment" is the period of time from the date the installment is due until the underpayment is satisfied or until the tax return to which the estimate installment applies is due, whichever is less. [PL 1985, c. 691, §§35, 48 (NEW).]

D. "Unusual event" means, with respect to that portion of the tax year applicable to the required installment, receipt by an individual taxpayer of taxable income that is not subject to withholding of Maine income tax when the amount exceeds the taxable income not subject to withholding of Maine income tax received by the taxpayer during the same period of the previous tax year by at least \$500,000. [PL 2009, c. 1, Pt. I, §1 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]  
[PL 2023, c. 360, Pt. B, §15 (AMD).]

**2. Requirement to pay estimated tax.** Every person subject to taxation under this Part shall make payment of estimated tax as required by this Part. The requirement to make estimated tax payments is waived if:

A. [PL 1985, c. 691, §§35, 48 (RP).]

B. [PL 1985, c. 691, §§35, 48 (RP).]

C. The person's tax liability pursuant to this Part, exclusive of a withholder's liability for taxes withheld, reduced by allowable credits for the taxable year, is less than \$1,000 for the taxable year; or [PL 2009, c. 1, Pt. I, §2 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

D. The person had less than \$1,000 tax liability under this Part for the preceding taxable year. This paragraph does not apply with respect to an unusual event. [PL 2009, c. 1, Pt. I, §2 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]  
[PL 2009, c. 1, Pt. I, §2 (RPR); PL 2009, c. 1, Pt. I, §6 (AFF).]

**3. Amount of estimated tax to be paid.** Every person required to make payment of estimated tax is liable for an estimated tax that is no less than the smaller of the amounts determined pursuant to paragraphs A and B, except that large corporations as defined in the Code, Section 6655(g), are subject only to paragraph B, except as provided in subsection 5, paragraph C and individual taxpayers encountering an unusual event are subject only to paragraph B with respect to the unusual event, except as provided in subsection 5, paragraph D:

A. An amount equal to the person's tax liability under this Part for the preceding taxable year, if that preceding year was a taxable year of 12 months; or [PL 2007, c. 438, §107 (AMD).]

B. An amount equal to 90% of the person's tax liability under this Part for the current taxable year except that, for farmers and persons who fish commercially, this amount is equal to 66 2/3% of the person's tax liability under this Part for the current taxable year. [PL 2009, c. 496, §25 (AMD).]  
[PL 2009, c. 496, §25 (AMD).]

**4. Due dates for estimated tax installments.** For individuals, trusts and estates, an installment payment is due the 15th day of the 4th, 6th, 9th and 13th month following the beginning of the individual's, trust's or estate's taxable year, except that in the case of farmers and persons who fish commercially, a single installment payment is due on the 15th day of the 13th month following the beginning of the individual's, trust's or estate's taxable year. For corporations and financial institutions, an installment payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the beginning of the corporation's or financial institution's taxable year.  
[PL 2023, c. 360, Pt. B, §16 (AMD).]

**5. Amount of installment.** The amount of estimated tax to be paid in a taxable year by a taxpayer is to be paid in installments by the dates established in this Part. The amount of the estimated tax is to be paid in 4 equal installments unless:

A. The taxpayer establishes by adequate record the actual distribution of tax liability and allowable credits, or both. In this case, the amount of the installment payments should be adjusted accordingly and be determined in accordance with the portion of the taxpayer's estimated tax liability applicable to that portion of the taxpayer's taxable year completed by the close of the month preceding the installment's due date less estimated tax payments already made for the taxable year; [PL 1991, c. 9, Pt. DD, §2 (AMD); PL 1991, c. 9, Pt. DD, §4 (AFF).]

B. The taxpayer is a farmer or a person who fishes commercially in which case a single installment is required; or [PL 2023, c. 360, Pt. B, §17 (AMD).]

C. If the taxpayer is a large corporation as defined in the Code, Section 6655(g), then the corporation may elect to determine its first required installment for any taxable year pursuant to subsection 3, paragraph A. If the corporation so elects, its 2nd required installment for the taxable year must equal the total amount of estimated tax for the first 2 installments for the taxable year pursuant to subsection 3, paragraph B, less the amount of the first installment for the taxable year allowed pursuant to subsection 3, paragraph A. [PL 1999, c. 414, §51 (AMD).]

D. The taxpayer encounters an unusual event. For purposes of the installment due with respect to that portion of the tax year during which an unusual event occurs, the taxpayer shall make an estimated tax payment pursuant to subsection 3, paragraph B equal to the amount of estimated tax with respect to the taxable income that results in the unusual event, plus the amount of estimated tax required by this section to be paid with respect to the installment on taxable income exclusive of that resulting in the unusual event. [PL 2009, c. 1, Pt. I, §4 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

A penalty shall accrue automatically on underpayments of the required installment amount for the period of underpayment at the rate provided pursuant to section 186. For cause, the State Tax Assessor may waive or abate all or any part of the penalty.

[PL 2023, c. 360, Pt. B, §17 (AMD).]

**6. Joint estimated tax payment.** If they are eligible to do so for federal tax purposes, spouses may jointly estimate tax as if they were one taxpayer, in which case the liability with respect to the estimated tax is joint and several. If joint estimate payment is made, but the spouses elect to determine their taxes under this chapter separately, the estimated tax for the year may be treated as the estimated tax of either spouse, or may be divided between them, as they may elect.

[PL 2021, c. 253, Pt. A, §9 (AMD).]

**7. Short taxable year.** Payment of taxes for a short taxable year must be made as provided in this subsection. For payment dates falling within the short taxable year, payment must be made as provided in subsection 4.

A. For an individual, a trust or an estate with a taxable year of less than 12 months, the estimated tax must be paid in full by the 15th day of the month following the end of the taxable year. [PL 2001, c. 583, §18 (AMD).]

B. For a corporation or financial institution with a taxable year of less than 12 months, the estimated tax must be paid in full by the 15th day of the last month of the taxable year. [PL 2001, c. 583, §18 (AMD).]

[PL 2023, c. 523, Pt. B, §5 (AMD).]

**8. Installments paid in advance.** At the taxpayer's election, any installment of estimated tax may be paid prior to the date prescribed for its payment.

[PL 1985, c. 691, §§35, 48 (NEW).]

**9. Underpayment of 4th installment.** If, on or before January 31st of the following taxable year, an individual, trust or estate files a return and pays in full the tax liability for the taxable year of the return, no penalty may be imposed with respect to any underpayment of the 4th required installment for that year.

[PL 2001, c. 583, §19 (AMD).]

**10. Farmer or person who fishes commercially; underpayment.** If an individual is a farmer or a person who fishes commercially for any taxable year, then a penalty may not be imposed with respect to any underpayment of the required installment of estimated tax, if on or before the first day of the 3rd month following the close of the individual's taxable year, that individual files a return for the taxable year and pays in full the tax liability for the taxable year of the return.

[PL 2023, c. 360, Pt. B, §18 (AMD).]

**11. Unusual event; waiver of penalty; extension to pay.** With respect to an estimated tax payment related to an unusual event, the assessor shall waive the penalty under subsection 5 or grant a reasonable extension of time, not to extend past the original due date for the filing of the return for the tax year, to pay the estimated tax required under subsection 5, paragraph D if:

A. The taxpayer is an owner in a pass-through entity; [PL 2009, c. 1, Pt. I, §5 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

B. The taxpayer had no control over the distribution of the unusual event amount; [PL 2009, c. 1, Pt. I, §5 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

C. The taxpayer did not actually or constructively receive payment of the unusual event amount; and [PL 2009, c. 1, Pt. I, §5 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

D. The taxpayer pays the estimated tax related to the unusual event amount by the installment payment due date following the installment period during which the taxpayer actually or constructively receives payment of the unusual event amount. [PL 2009, c. 1, Pt. I, §5 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

[PL 2009, c. 1, Pt. I, §5 (NEW); PL 2009, c. 1, Pt. I, §6 (AFF).]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1971, c. 61, §5 (AMD). PL 1975, c. 454, §1 (RPR). PL 1977, c. 517, §1 (AMD). PL 1979, c. 615, §6 (AMD). PL 1985, c. 691, §§35,48 (RPR). PL 1991, c. 9, §§CC1,DD1-3 (AMD). PL 1991, c. 9, §§CC2,DD4 (AFF). PL 1991, c. 528, §DDD1 (AMD). PL 1991, c. 528, §DDD2,RRR (AFF). PL 1991, c. 591, §DDD1 (AMD). PL 1991, c. 591, §DDD2 (AFF). PL 1997, c. 526, §14 (AMD). PL 1997, c. 668, §35 (AMD). PL 1997, c. 668, §43 (AFF). PL 1999, c. 414, §§50-52 (AMD). PL 2001, c. 583, §§18,19 (AMD). PL 2007, c. 438, §§105-108 (AMD). RR 2009, c. 1, §29 (COR). PL 2009, c. 1, Pt. I, §§1-5 (AMD). PL 2009, c. 1, Pt. I, §6 (AFF). PL 2009, c. 496, §25 (AMD). PL 2021, c. 253, Pt. A, §9 (AMD). PL 2023, c. 360, Pt. B, §§15-18 (AMD). PL 2023, c. 523, Pt. B, §5 (AMD).

#### §5229. Time for filing declaration of estimated tax

(REPEALED)

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1971, c. 61, §6 (AMD). PL 1975, c. 454, §§2-4 (AMD). PL 1977, c. 517, §§2-4 (AMD). PL 1979, c. 541, §A239 (AMD). PL 1979, c. 615, §7 (AMD). PL 1985, c. 691, §36 (RP).

#### §5230. Payments of estimated tax

(REPEALED)

#### SECTION HISTORY



P&SL 1969, c. 154, §F1 (NEW). PL 1975, c. 454, §5 (AMD). PL 1977, c. 517, §§5,6 (AMD). PL 1979, c. 541, §A240 (AMD). PL 1985, c. 691, §37 (RP).

### §5231. Extension of time for filing and payment

**1. General.** The State Tax Assessor may grant a reasonable extension of time for payment of tax or estimated tax or any installment, or for filing any return, declaration, statement or other document required pursuant to this Part, on terms and conditions the assessor may require. Except as provided in subsection 1-A or for a taxpayer who is outside the United States, an extension for filing any return, declaration, statement or document may not exceed 8 months.  
[PL 2003, c. 390, §49 (AMD).]

**1-A. Federal extension.** When an individual, estate or trust is granted an extension of time within which to file a federal income tax return for any taxable year, an extension to file the taxpayer's income tax return with respect to the tax imposed by this Part is automatically granted for an equivalent period from the date prescribed for filing the return. When a taxable corporation or a financial institution subject to the tax imposed by chapter 819 is granted an extension of time within which to file its federal income tax return for any taxable year, an extension to file the taxpayer's income tax or franchise tax return with respect to the tax imposed by this Part is automatically granted for an equivalent period from the date prescribed for filing the return plus 30 days.  
[PL 2023, c. 441, Pt. C, §7 (AMD); PL 2023, c. 441, Pt. C, §11 (AFF).]

**2. Security.** If any extension of time is granted for payment of any amount of tax, the assessor may require the taxpayer to furnish a bond or other security in an amount not exceeding twice the amount for which the extension of time for payment is granted, on terms and conditions the assessor may require.  
[PL 1989, c. 871, §19 (AMD).]

**3. Penalty.** A taxpayer that files an income tax or franchise tax return after the due date with a valid extension and that remits the amount of the balance due with that return will not incur a failure-to-pay penalty imposed by section 187-B, subsection 2 unless the amount remitted with the return is more than 10% of the total tax liability shown on the return.  
[PL 1995, c. 640, §8 (NEW).]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1973, c. 12, §6 (AMD). PL 1989, c. 871, §19 (AMD). PL 1995, c. 640, §8 (AMD). PL 1997, c. 404, §9 (AMD). PL 1997, c. 404, §10 (AFF). PL 2003, c. 390, §§49,50 (AMD). PL 2017, c. 211, Pt. D, §11 (AMD). PL 2019, c. 659, Pt. G, §2 (AMD). PL 2023, c. 441, Pt. C, §7 (AMD). PL 2023, c. 441, Pt. C, §11 (AFF).

### §5232. Change of election

**(REPEALED)**

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1995, c. 639, §21 (RP).

### §5233. Signing of returns and other documents

**(REPEALED)**

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1995, c. 639, §21 (RP).

### §5234. Fiscal year tax determination

**(REPEALED)**

#### SECTION HISTORY

PL 1975, c. 660, §9 (NEW). PL 2019, c. 607, Pt. C, §8 (RP).

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