

§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).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.