§5163. Maine taxable income of resident estate or trust

The Maine taxable income of a resident estate or trust is equal to its federal taxable income modified by the addition or subtraction of its share of the fiduciary adjustment determined under section 5164. [PL 2003, c. 390, §36 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 2003, c. 390, §36 (AMD).

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