

Income/Franchise:

Maine: Adopted Rules Address State Treatment of Federal Partnership Audit Regime Changes

Notice: Amended Reg. sections 18-125-803 and 18-125-805; Amended Reg. section 18-125-805; Amended Reg. section 18-125-803, Me. Dept. of Rev. Serv. (4/6/22). Maine Revenue Services adopted revisions to two administrative rules reflecting state law that attempts to harmonize with changes in the federal partnership audit and adjustment process under the federal 2015 Bipartisan Budget Act. The amendments conform to certain Maine legislative changes and make other technical revisions, including adding language to address partnership audit requirements related to pass-through entity withholding and filing composite returns. Please contact us with any questions.

URL: <https://www.maine.gov/sos/cec/rules/notices/2022/040622.html>

URL: https://www.maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/Rule_803_April_2022.pdf

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