

## Income/Franchise:

### Maine: Amended Rule Reflects New Bright-Line Nexus Standard Under Corporate Income Tax

*Amended Reg. Section 18-125-808*, Me. Rev. Serv. (eff. 5/10/22). Maine Revenue Services amended “Rule 808” (Maine Corporate Income Tax Nexus) to:

**URL:** [https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Rule\\_808\\_May\\_2022.pdf](https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Rule_808_May_2022.pdf)

- Reflect recent legislative changes related to factor presence nexus thresholds that apply to tax years beginning on or after January 1, 2022 [see LD 1216 / HP 891 (2021) for more details on these law changes], and  
**URL:** [http://www.mainelegislature.org/legis/bills/display\\_ps.asp?id=1216&PID=1456&snum=130](http://www.mainelegislature.org/legis/bills/display_ps.asp?id=1216&PID=1456&snum=130)
- Make certain technical changes, such as clarifying the definitions of a foreign corporation and partnership.

Maine corporate income tax law now incorporates a “bright-line” economic nexus standard applicable to tax years beginning on or after January 1, 2022, so that a corporation generally is deemed to have nexus with Maine if it:

- Is organized or commercially domiciled in Maine; or
- Is organized or commercially domiciled outside Maine but has property, payroll or sales in Maine exceeding any of the following thresholds for the taxable year:
  - For property, \$250,000;
  - For payroll, \$250,000;
  - For sales, \$500,000; or
  - 25% of the corporation’s property, payroll, or sales.

Please contact us with any questions.

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