

**§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).

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