

§5199-F. Nonresident qualified member filing exception

1. Nonresident individual. A qualified member of an electing pass-through entity who is a nonresident individual for the entire taxable year is not required to file an income tax return pursuant to section 5220, subsection 2 for the same taxable year if:

A. The member's entire Maine adjusted gross income, including a spouse's income in the case of married individuals filing a joint federal return, is from one or more electing pass-through entities; [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

B. The electing pass-through entity or entities file and pay the tax due under this subchapter; and [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

C. The qualified member's credit provided by section 5219-CCC plus the estimated tax amount paid by the electing pass-through entity on behalf of the nonresident qualified member in accordance with section 5199-D is sufficient to satisfy the Maine individual income tax liability of the member and the member's spouse for that taxable year. [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

[PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

2. Nonresident trust or estate. A qualified member of an electing pass-through entity that is a nonresident trust or estate for the entire taxable year is not required to file an income tax return pursuant to section 5220, subsection 4 for the same taxable year if:

A. The member has its entire Maine-sourced income, as determined pursuant to section 5142, for the taxable year from one or more electing pass-through entities; [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

B. The member would have been required to include income described in paragraph A as Maine taxable income if it were to file an income tax return for that year; [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

C. The member has not distributed any of its Maine-sourced income, as determined pursuant to section 5142, for the taxable year to its beneficiaries as distributable net income; [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

D. The electing pass-through entity or entities file and pay the tax due under this subchapter; and [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

E. The member's credit provided by section 5219-CCC plus the estimated tax amount paid by the electing pass-through entity on behalf of the nonresident qualified member in accordance with section 5199-D is sufficient to satisfy the Maine income tax liability for that taxable year. [PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

[PL 2025, c. 650, Pt. N, §3 (NEW); PL 2025, c. 650, Pt. N, §8 (AFF).]

SECTION HISTORY

PL 2025, c. 650, Pt. N, §3 (NEW). PL 2025, c. 650, Pt. N, §8 (AFF).

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