

## Income/Franchise:

### Maine: Proposed Rule Changes Seek to Clarify Sourcing Receipts from Services with Comments Due by January 17

*Proposed Amended Reg. section 18-125-801, Me. Rev. Serv. (12/4/24); Maine Tax Alert, Me. Rev. Serv. (12/24).* Maine Revenue Services is proposing to amend its apportionment rule (*i.e.*, "Rule 801") to clarify the sourcing of receipts from the performance of services for Maine corporate income tax purposes, including providing an initial set of examples to illustrate sourcing as applied to certain services. For purposes of sourcing receipts from the performance of services, the proposal clarifies that services may be received by a person other than the person who contracted or paid for the services. Comments on these proposed rule changes are due by January 17, 2025. Please contact us with any questions.

**URL:** [https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Rule%20801%20-%20Legislative%20Draft%20to%20SOS%20%28003%29\\_0.pdf](https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Rule%20801%20-%20Legislative%20Draft%20to%20SOS%20%28003%29_0.pdf)

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