

Income/Franchise:

Maine: Revised Rule Proposal Seeks to Clarify Sourcing Receipts from Services with Comments Due by March 3

Proposed Amended Reg. section 18-125-801 (revised), Me. Rev. Serv. (1/17/25); *Maine Tax Alert*, Me. Rev. Serv. (1/25). Following its original proposal to amend Maine’s apportionment rule (*i.e.*, “Rule 801”) to clarify the sourcing of receipts from the performance of services for Maine corporate income tax purposes [see *State Tax Matters*, Issue 2024-49, for details on the originally proposed text], Maine Revenue Services has posted revised proposed changes to Rule 801. The revised proposal continues to provide a set of examples that illustrate sourcing as applied to certain services. Various other formatting and technical changes are also proposed “to enhance clarity.” Comments on these updated proposed rule changes are due by March 3, 2025, and a related public hearing (which may be attended in-person or virtually) is scheduled for February 19, 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

URL: https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/ta_jan2025_vol35_iss2.pdf

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/241213_3.html

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