

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 803: IMPOSITION OF TAX ON INDIVIDUALS

##### §5116. TAX WAIVER FOR COMBAT CASUALTY

A taxpayer whose income tax liability is forgiven pursuant to Section 692 of the Code for any tax year is entitled to a waiver of state income tax for the same tax year, including any related interest and penalty, in the same manner in which the federal tax liability is forgiven. In the case of a joint return, the waiver is equal to the proportion of the tax on the joint return equal to the ratio of the deceased taxpayer's tax liability computed as if both taxpayers were filing separately to the sum of the deceased taxpayer's tax liability and the taxpayer's spouse's tax liability computed as if filing separately. [2003, c. 287, §1 (NEW); 2003, c. 287, §2 (AFF).]

##### SECTION HISTORY

2003, c. 287, §1 (NEW). 2003, c. 287, §2 (AFF).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 127th Maine Legislature and is current through October 1, 2016. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--