

Maine Revised Statutes
Title 36: TAXATION
Chapter 358: SERVICE PROVIDER TAX

§2558. REQUIREMENT TO FILE AMENDED RETURN

1. Amended return required. A person subject to the tax imposed by this chapter must file an amended return whenever an agency of the State, other than the Bureau of Revenue Services, or of the United States makes an audit finding that changes or corrects any item affecting the person's liability under this chapter or whenever for any reason there is a change or correction affecting the person's liability under this chapter.

[2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF) .]

2. Amended return filed. The amended return must be filed within 180 days of an audit finding that affects a person's liability under this chapter or within 180 days of the date that a person learns of a change or correction that affects that person's liability under this chapter.

[2011, c. 1, Pt. CC, §1 (AMD); 2011, c. 1, Pt. CC, §5 (AFF) .]

3. Contents of amended return. The amended return required by this section 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.

[2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF) .]

4. Additional requirements. The assessor may require additional information to be filed with the amended return. The assessor may prescribe exceptions to the requirements of this section.

[2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF) .]

SECTION HISTORY

2003, c. 673, §V25 (NEW). 2003, c. 673, §V29 (AFF). 2011, c. 1, Pt. CC, §1 (AMD). 2011, c. 1, Pt. CC, §5 (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.