

§5199-E. Filing of returns

1. Filing of returns. An electing pass-through entity shall file a return with respect to the tax imposed by this subchapter on such forms as may be required by the assessor. The return must contain such information as required by the assessor, including the name and social security or federal identification number of each qualified member and, for the taxable year, each qualified member's distributive share of income, distributive share of tax paid by the electing pass-through entity pursuant to this subchapter, the amount of the estimated tax paid by the entity under section 5199-D and the distributive share of tax paid to another state of the United States, a political subdivision of any such state or the District of Columbia that is substantially the same as the tax imposed by this subchapter. The distributive share of the tax paid to another state of the United States, a political subdivision of any such state or the District of Columbia that is substantially the same as the tax imposed by this subchapter with respect to qualified members that are not residents of the State may be reported on an aggregated basis. The return required by this subsection must be filed, along with any tax due, on or before the 15th day of the 3rd month following the end of the electing pass-through entity's taxable year for federal income tax purposes. The return, including related schedules and worksheets, required by this subsection must be filed with the bureau by electronic data submission.

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

2. Consent required to amend returns. Notwithstanding the requirement to file an amended return pursuant to section 5227-A, an electing pass-through entity may not amend a return filed under this subchapter without the written consent of, or as otherwise authorized by, the assessor.

[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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