

**§5221. Joint returns by spouses**

**1. General.** Spouses may make a joint return with respect to the tax imposed by this Part even though one of the spouses has neither gross income nor deductions except that:

A. A joint return may not be made under this Part if the spouses are not permitted to file a joint federal income tax return; [PL 2021, c. 253, Pt. A, §8 (AMD).]

B. If the federal income tax liability of either spouse is determined on a separate federal return, their income tax liabilities under this Part must be determined on separate returns; [PL 2021, c. 253, Pt. A, §8 (AMD).]

C. Except as provided in subsection 2, if the federal income tax liabilities of the spouses are determined on a joint federal return, they shall file a joint return under this Part and their tax liabilities are joint and several; and [PL 2021, c. 253, Pt. A, §8 (AMD).]

D. If neither spouse is required to file a federal income tax return and either or both are required to file an income tax return under this Part, they may elect to file separate or joint returns and pursuant to such election their liabilities are separate or joint and several. [PL 2021, c. 253, Pt. A, §8 (AMD).]

[PL 2021, c. 253, Pt. A, §8 (AMD).]

**2. Nonresidents.** If both spouses are nonresidents and one has no Maine-source income, the spouse having Maine-source income shall file a separate Maine nonresident income tax return, as a single individual, in which event the spouse's tax liability is separate; but they may elect to determine their joint taxable income as nonresidents, in which case their liabilities are joint and several.

If one spouse is a resident and the other is a nonresident, they shall file separate Maine income tax returns as single individuals, in which event their tax liabilities are separate; but they may elect to determine their joint taxable income as if both were residents and, in that case, their liabilities are joint and several.

[PL 2021, c. 253, Pt. A, §8 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 783, §§39,40 (AMD). PL 2021, c. 253, Pt. A, §8 (AMD).

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 131st Maine Legislature and is current through January 1, 2025. 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.