**§5222. Returns by fiduciaries**

**1. Decedents.**  An income tax return for any deceased individual shall be made and filed by his executor, administrator, or other person charged with the care of his property. A final return of a decedent shall be due when it would have been due if the decedent had not died.

[P&SL 1969, c. 154, §F (NEW).]

**2. Individuals under a disability.**  An income tax return for an individual who is unable to make a return by reason of minority or other disability shall be made and filed by his duly authorized agent, his committee, guardian, conservator, fiduciary or other person charged with the care of his person or property other than a receiver in possession of only a part of the individual's property.

[P&SL 1969, c. 154, §F (NEW).]

**3. Estates and trusts.**  The income tax return of an estate or trust shall be made and filed by the fiduciary thereof.

[P&SL 1969, c. 154, §F (NEW).]

**4. Joint fiduciaries.**  If 2 or more fiduciaries are acting jointly, the return may be made by any one of them.

[PL 1979, c. 541, Pt. A, §238 (AMD).]

**5. Corporations and taxable entities.**  The income tax return of a taxable corporation or the franchise tax return of a financial institution must be made and filed by an officer of the corporation or financial institution.

[PL 1997, c. 404, §8 (AMD); PL 1997, c. 404, §10 (AFF).]

**6. Cross reference.**

[PL 2011, c. 655, Pt. QQ, §5 (RP); PL 2011, c. 655, Pt. QQ, §8 (AFF).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §A238 (AMD). PL 1985, c. 535, §21 (AMD). PL 1997, c. 404, §8 (AMD). PL 1997, c. 404, §10 (AFF). PL 2011, c. 655, Pt. QQ, §5 (AMD). PL 2011, c. 655, Pt. QQ, §8 (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 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.