**§5244. Combined report**

The combined report required by section 5220, subsection 5, must include, both in the aggregate and by corporation, a list of the federal taxable income, the modifications provided by section 5200‑A, the sales in Maine and everywhere as defined in chapter 821 and the Maine net income of the unitary business. Neither the income nor the sales of a corporation that is not required to file a federal income tax return may be included in the combined report. [PL 2007, c. 240, Pt. V, §14 (AMD); PL 2007, c. 240, Pt. V, §15 (AFF).]

SECTION HISTORY

PL 1985, c. 675, §§3,5 (NEW). PL 1987, c. 841, §14 (AMD). PL 1997, c. 24, §C12 (AMD). PL 1997, c. 24, §C16 (AFF). PL 2007, c. 240, Pt. V, §14 (AMD). PL 2007, c. 240, Pt. V, §15 (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.