

§4070. Extension of time for filing return

1. General. The State Tax Assessor may grant a reasonable extension of time for filing a return required by this chapter, on terms and conditions the assessor may require, as long as payment reasonably estimating the tax due has been made on or before the original payment due date. Except as provided in subsection 2, an extension for filing any return may not exceed 8 months.

[PL 2003, c. 390, §20 (NEW).]

2. Federal extension. When an extension of time is granted within which to file a federal estate tax return, the due date for filing the Maine estate tax return is automatically extended for an equivalent period, as long as payment reasonably estimating the tax due has been made on or before the original payment due date.

[PL 2003, c. 390, §20 (NEW).]

SECTION HISTORY

PL 1981, c. 451, §7 (NEW). PL 1991, c. 546, §28 (AMD). PL 2003, c. 390, §20 (RPR).

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