



Maine Revenue Services Unitary Questionnaire

For more information, see MRS Rule 810 available at: <https://www.maine.gov/revenue/publications/rules>.

Maine Revenue Services requires a taxable corporation that is a member of an affiliated group engaged in a unitary business with one or more other members of the affiliated group to file a combined report.

A unitary business is characterized by a unity of ownership and a flow of value as evidenced by functional integration, centralization of management and economies of scale.

The responses within this questionnaire will be used, in part, to determine if the Company maintains a unitary relationship with its parent and/or other affiliates (greater than 50% owned) requiring a combined return to be filed in Maine. (36 M.R.S §§ 5102(10-A) and 5220(5), and MRS Rule 810)

If, after completing this form, a question still exists regarding unitary activity, call Maine Revenue Services at (207) 624-9670. To request a determination regarding a potential unitary business, submit this completed form to Maine Revenue Services, Income/Estate Tax Division, P.O. Box 1060, Augusta, ME 04332-1060; or email to corporate.tax@maine.gov.

Company Name: _____ **FEIN:** _____

If the Company is operating as a unitary business in accordance with Maine tax laws, check box 1 and complete Section 3 and Section 5. If necessary, attach an additional schedule to list all affiliated companies.

If the Company is not operating as a unitary business in accordance with Maine tax laws or is completing the questionnaire to receive a determination regarding a potential unitary business, complete all questions in Section 2 through 4 as they relate to the Company, its parent company, and/or affiliated corporations and complete Section 5.

1. Declaration of a Unitary Business

I declare that the Company and its affiliates engage in a unitary business. A list of unitary affiliates for the requested periods is being provided with this declaration.

2. State-to-State Consistency (Rule 801.05(B))

Is the Company named above a member on a unitary return filed in any state that requires combined reporting? If yes, list the state(s) below? Yes No

3. Unity of Ownership/Affiliated Companies

Provide a list of affiliates, including FEIN, with whom the Company shares a direct or indirect parent. Include an organizational chart, if available. If necessary, attach an additional schedule to list all affiliated companies.

Name	FEIN	Name	FEIN
A. _____	_____	F. _____	_____
B. _____	_____	G. _____	_____
C. _____	_____	H. _____	_____
D. _____	_____	I. _____	_____
E. _____	_____	J. _____	_____

4. Flow of Value

1. Do the Company, parent and/or affiliates have common officers or directors?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Does the parent make capital allocation decisions for the Company and its affiliates?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Are discounts or other benefits realized from volume purchasing of raw material or inventory for multiple affiliates?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Is there a sharing of knowledge between the Company, parent, and/or affiliates intercompany transfers, promotions, site visits, committees, or any other means?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Do the Company, parent, and/or affiliates share information technology systems or services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Does the parent approve the hiring of key personnel for the Company and its affiliates?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Does the parent approve/sign contracts for the Company and its affiliates?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Does the parent or any affiliates loan or advance money to the Company either by direct loans or intercompany receivable accounts?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Does the parent or any affiliates guarantee loans or lines of credit for the Company?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Does the parent or any affiliates make intercompany sales to the Company?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Is the Company listed as a guarantor for loans or lines of credit for the parent and/or affiliate companies?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Do the Company, parent and/or affiliates share common facilities such as storage, manufacturing, research and development or office facilities?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Are sales and/or service staff cross-trained on affiliate products/services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Is there a centralized vendor registry that the Company, parent, and/or affiliates access?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Is there a centralized HR system for applicant recruitment and pre-employment screening procedures accessed by the Company, parent, and/or affiliates?	<input type="checkbox"/> Yes <input type="checkbox"/> No

16. Do the Company, parent, and/or affiliates share accounting or legal staff?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Do the Company, parent, and/or affiliates have common personnel policies/procedures, training programs, and hiring policies?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Do the Company, parent, and/or affiliates have common insurance policies (e.g. health benefits, Worker's Compensation, general facility)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. Are any intangibles (e.g. trademarks, patents, copyrights) shared between the Company, parent and/or affiliates?	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. Does the Company, parent, or any affiliate provide a specific activity (e.g. payroll, manufacturing, transportation, sales) for other members of the group? If yes, please provide detail.	<input type="checkbox"/> Yes <input type="checkbox"/> No

21. In the last 5 years, has the Company participated in a unitary analysis undertaken by any state other than Maine? If yes, please provide the state(s) and outcome.	<input type="checkbox"/> Yes <input type="checkbox"/> No

22. Is there any additional information Maine Revenue Services should consider in its unitary evaluation of the Company? If yes, please provide complete details. (Attach separate sheet, if necessary).	<input type="checkbox"/> Yes <input type="checkbox"/> No

5. Signature and Verification

Under penalties of perjury, I declare that I have examined this questionnaire including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Officer Signature: _____ Date: _____

Print Name & Title: _____ Phone: _____