

2019 MAINE

Resident, Nonresident, or Part-year Resident Individual Income Tax Booklet

Form 1040ME



Maine FastFile
Electronic filing and payment services



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TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to obtain the latest tax updates, view frequently asked questions (FAQs), pay your tax, or email tax-related questions.

To download or request forms or other information: Visit www.maine.gov/revenue/forms or call (207) 624-7894 - Every day 24 Hours.

TTY (hearing-impaired only): 711 - Weekdays 9:00 a.m. - 4:00 p.m.

Assistance: (207) 626-8475 - Weekdays 9:00 a.m. - 4:00 p.m.

Get refund status: Visit www.maine.gov/revenue or call (207) 624-9784 - Weekdays 9:00 a.m. - 4:00 p.m.

Collection problems and payment plans: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due that you would like to resolve.

Tax violations hot line: (207) 624-9600 - Call this number or send an email to MRS.TAXTIP@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or visit www.irs.gov.

Form 1040ME due date: Wednesday, April 15, 2020

IMPORTANT CHANGES for 2019

Use tax (sales tax). 36 M.R.S. § 1861-A. For tax years beginning on or after January 1, 2019, the calculation used to report unpaid use tax on the Maine individual income tax return is lowered from .08% to .04% of Maine adjusted gross income.

Municipal volunteer program for property tax assistance subtraction modification. 36 M.R.S. §§ 5122(2)(EE) and 6232(1-A). The \$750 limitation on benefit earnings under the municipal volunteer property tax assistance program is increased to \$1,000 or 100 times the state minimum hourly wage under Title 26, section 664, subsection 1, whichever is greater. To the extent included in federal adjusted gross income, the benefits earned may be excluded from Maine taxable income.

Installment sales of real or tangible property – nonresident individuals. 36 M.R.S. § 5147. For tax years beginning on or after January 1, 2019, nonresident individual taxpayers may elect to recognize the entire gain from an installment sale of real or tangible property located in Maine in the taxable year of the transfer or the remaining gain in a subsequent taxable year to the extent the gain has not been reported in a previous tax year. The election is irrevocable and may only be made on a timely filed original income tax return.

Apportionment of Income – sale of a partnership interest. 36 M.R.S. § 5211. For tax years beginning on or after January 1, 2019, the income tax apportionment calculation with respect to the sale of a partnership interest owned by another business entity (C corporation, S corporation, partnership, etc.) must be based on the gross receipts, rather than on the gains or losses, from such sales. This change is made to effect consistency with the general business apportionment calculation, which is based on gross receipts.

Maine Fishery Infrastructure Investment Tax Credit. 36 M.R.S. § 5216-D. For tax years beginning on or after January 1, 2019, the Maine fishery infrastructure investment tax credit is repealed.

Partnership audit adjustments. 36 M.R.S. c. 815. For tax years beginning on or after January 1, 2018, a partnership that has not elected out of the federal centralized audit regime under Internal Revenue Code, Section 6221(b) and is subject to an IRS audit must report information affecting the Maine tax liability of its partners to the assessor within 180 days from the final determination date of the audit. A pass-through entity that is a partner in an audited partnership is also subject to the reporting requirement with respect to the portion of adjustments applicable to that partner. In some cases, the partnership could be subject to tax on some or all of the audit adjustments at the partnership level.

See the complete 2019 Summary of Tax Law Changes available at www.maine.gov/revenue.

MAINE REVENUE SERVICES MISSION STATEMENT

The mission of Maine Revenue Services is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 15, 2020** if you are a resident of Maine who is required to file a federal income tax return or if you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability. Even if you are required to file a federal income tax return, [you do not have to file a Maine income tax return if you have no addition income modifications \(Form 1040ME, Schedule 1, line 1i\) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount.](#) However, you must file a return to claim any refund due to you. Generally, if you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. See below for more information on residency, including "Safe Harbors." Nonresidents - see Schedule NR instructions for minimum taxability thresholds. Also see, 36 M.R.S. § 5142(8-B) and Rule 806.

For additional answers to frequently asked questions (faqs), visit www.maine.gov/revenue/faq/homepage.shtml.

What is my Residence Status?

To determine your residency status for 2019, read the following.

Domicile: *Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

● **Full-Year Resident:** 1) Maine was my domicile for the entire year of 2019; or 2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

● **"Safe Harbor" Resident** (treated as a nonresident):

General Safe Harbor - Maine was my domicile in 2019, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2019 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **File Form 1040ME and Schedule NR or NRH.**

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period occurring partially or fully in the tax year. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

● **Part-year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in 2) above. **File Form 1040ME and Schedule NR or NRH.**

● **Nonresident:** I was not a resident or part-year resident in 2019, but I do have Maine-source income. **Follow the federal filing requirements for filing status, federal adjusted gross income, and standard or itemized deductions. File Form 1040ME and Schedule NR or NRH.**

For additional information on determining Maine residency or if you are in the military, see the Maine Revenue Services *Guidance to Residency Status* and *Guidance to Residency "Safe Harbors"* available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents) or call the forms line at (207) 624-7894.

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. Fill in the white boxes carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more. Do not enter dollar signs, commas, or decimals. **Due to scanning requirements, only original forms and schedules may be submitted.**

Print or type your name(s) and **current** mailing address in the spaces provided. **Social security number(s):** You must enter your social security number(s) in the spaces provided.

Check the box above your social security number if this is an **amended** return. You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return. For more information, see the frequently asked questions at www.maine.gov/revenue/faq/income_faq.html.

Line A. Maine Residents Property Tax Fairness Credit & Sales Tax Fairness Credit - Maine residents and part-year residents only - See Schedule PTFC/STFC. Check the box on line A only if you are claiming the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e **AND** you are completing Form 1040ME in accordance with the instructions in Step 1 of Schedule PTFC/STFC. Otherwise, leave the box blank. See the Schedule PTFC/STFC instructions for Step 1.

NOTE: Schedule PTFC/STFC is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 1. FOR MAINE RESIDENTS ONLY. The **Maine Clean Election Fund** finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check if at least two-thirds of your gross income for 2019 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married filing jointly federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance Documents for Schedule NR and Schedule NRH** available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents). If you are filing married filing separately, be sure to include your spouse's name and social security number. For pass-through entities only: check the red box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident owners. You must complete and enclose Schedule 1040C-ME and supporting documentation with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

Lines 8-11. See the General Instructions above to determine your residency status. **If you check line 8a, 9, 10 or 11, enclose a copy of your federal tax return.**

Schedule NRH is available at www.maine.gov/revenue/forms or call (207) 624-7894 to order.

Line 13. Personal exemptions. Enter "1" if filing single, head-of-household, qualifying widow(er) or married filing separately. Enter "2" if married filing jointly. Except, enter "0" if you (or, if married filing jointly, both you and your spouse) may be claimed as a dependent on another person's return. If you are married filing jointly and only one spouse may be claimed as a dependent on another person's return, enter "1".

Line 13a. Enter the number of qualifying children and dependents for whom you are able to claim the federal child tax credit or the credit for other dependents (from federal Form 1040 or Form 1040-SR, "Dependents," columns (1) through (4)).

Line 14. Enter the **federal adjusted gross income** shown on your federal Form 1040, line 8b or Form 1040-SR, line 8b. Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, skip line 14.

Line 15. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Maine Schedule 1 to calculate your entry for this line.** Enter a negative amount with a minus sign in the box immediately to

the left of the number. **Part-year residents, Nonresidents and “Safe Harbor” residents, see Schedule NR or NRH.** Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, skip line 15.

Line 17. Deduction. CAUTION: If the amount on Form 1040ME, line 16 is more than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er), you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

If your income does not exceed the amount for your filing status and you use the standard deduction on your federal return, enter the amount from federal Form 1040, line 9 or Form 1040-SR, line 9 for your filing status **except**, exclude any additional amounts claimed for qualified disaster losses.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction, except, if your filing status is nonresident alien, you must use itemized deductions.

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your Maine adjusted gross income for 2019 is greater than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).

1. Enter your 2019 Maine adjusted gross income (Form 1040ME, line 16).....	1	_____
2. Enter \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).....	2	_____
3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited.....	3	_____
4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or \$150,000 if married filing jointly or qualifying widow(er).....	4	_____
5. Divide line 3 by line 4. If one or more, enter 1.0000.....	5	_____
6. Enter your 2019 standard deduction. (See federal Form 1040, line 9 or Form 1040-SR, line 9) or your 2019 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies.....	6	_____
7. Multiply line 6 by line 5.....	7	_____
8. 2019 Maine itemized deductions or standard deduction. Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 17.....	8	_____

Line 18. Exemption. CAUTION: Multiply the amount shown on line 13 by \$4,200. If the amount on Form 1040ME, line 16 is more than \$271,650 if filing single; \$298,800 if head of household; \$325,950 if married filing

jointly or qualifying widow(er); or \$162,975 if married filing separately, you must complete the Worksheet for Phaseout of Personal Exemption Deduction Amount below to calculate your exemption amount for line 18.

Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18)

Use this worksheet to calculate your personal exemption amount if your Maine adjusted gross income for 2019 is greater than \$271,650 if single; \$298,800 if head of household; \$325,950 if married filing jointly or qualifying widow(er); or \$162,975 if married filing separately.

1. Enter your 2019 Maine adjusted gross income (Form 1040ME, line 16).....	1	_____
2. Enter \$271,650 if single; \$298,800 if head of household; \$325,950 if married filing jointly or qualifying widow(er), or \$162,975 if married filing separately.....	2	_____
3. Subtract line 2 from line 1. If zero or less, STOP here. Your personal exemption deduction amount is not limited... 3	3	_____
4. Enter \$62,500 if married filing separately; \$125,000 if single or married filing jointly or qualifying widow(er) or head of household.....	4	_____
5. Divide line 3 by line 4. If one or more, enter 1.0000.....	5	_____
6. Enter the 2019 personal exemption deduction amount (multiply the amount on Form 1040ME, line 13 by \$4,200).....	6	_____
7. Multiply line 6 by line 5.....	7	_____
8. 2019 Maine personal exemption deduction amount. Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 18.....	8	_____

Line 20a. Enter the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Enclose supporting documentation or applicable worksheet(s) to show the calculation of the amount entered on this line.

Line 21. NOTE: Schedule NRH is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 24. Subtract line 23 from line 22. **Nonresidents and “Safe Harbor” Residents only:** Note that unused **business credits** claimed

on Schedule A, lines 13 and 15 through 20 may be eligible to be carried over to future tax years. See the instructions for Maine Schedule A.

Line 25a. Enter the total amount of **Maine income tax withheld.** Enclose **(do not staple or tape)** supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, send 1099 forms only if there is State of Maine income tax withheld shown on them.

Line 25b. Enter the total amount of Maine estimated tax paid for tax year 2019. Also include on this line extension payments and amounts withheld for 2019 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry). If you are filing an amended return, include amounts paid with your original, or previously adjusted return, including use tax, voluntary contributions and estimated tax penalty amounts.

Line 25d. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 12.

Line 25e. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount allowed on the original, or previously adjusted return.

Line 29. If the amount on line 27 is a negative amount, treat it as a positive amount and add it to the amount on line 24.

Note: For purposes of calculating Form 1040ME, lines 28 and 29, any negative amount entered on Form 1040ME, line 24 should be treated as zero.

Line 30. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states or countries and unregistered mail order and internet sellers), you may owe **Maine use tax** on those items. The tax rate for purchases in 2019 is 5.5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table below. **NOTE:** For items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use tax on items that cost more than \$5,000 **must** be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 0	\$ 30,000	\$ 36,000	\$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
\$60,000 and up — .04% of Form 1040ME, Line 16					

Line 30a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Enter the amount of tax collected on rentals made in 2019 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2019 is 9%.

NOTE: To report sales tax greater than \$2,000, you must file a sales/use tax return at <https://portal.maine.gov/salestax/>. If you do not have internet access, call (207) 624-9693 for assistance.

Line 33b. Refunds of \$1.00 or more will be issued to you.

Lines 33c-33e. To comply with banking rules, you must check the box to the left of line 33d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check. The account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Note that some banks will not allow a joint refund to be deposited into an individual account.

Line 33c. Routing Number ("RTN") must be 9 digits.

Line 33d. Bank Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right.

Line 34b. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d, 25e, and REW amounts included in line 25b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at www.maine.gov/revenue/forms or call (207) 624-7894.

Line 34c. Total Amount Due. Do not send cash. If you owe less than \$1.00, do not pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

THIRD PARTY DESIGNEE. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2019 Maine individual income tax return. Choose any 5-digit PIN which will be used to ensure MRS employees speak with only the individual you have designated. This authorization will automatically end on April 15, 2021.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. For more information, call (207) 621-4300 or email compliance.tax@maine.gov.

Injured or Innocent Spouse. Check the box below your signature(s) if you are an injured or innocent spouse for a Maine Revenue Services **income tax debt only.** (See federal Form 8379 or Form 8857 and related instructions.) If you have a married joint refund which may be set off to a State agency including DHHS, you must submit your claim form directly to that agency. For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

SCHEDULE 1 — INCOME MODIFICATIONS - See page 17

For more information on Maine income modifications, visit www.maine.gov/revenue/forms.

Line 1. ADDITIONS. *Also include the taxpayer's distributive share of addition modification items from partnerships, S corporations and other pass-through entities.*

Line 1a. Enter the **income from municipal and state bonds, other than Maine**, that is not included in your federal adjusted gross income (i.e., enter bond interest from City of New York but not Portland, Maine).

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Enter 2019 **Maine Public Employees Retirement System contributions.** See your Maine state or municipal W-2 form.

Lines 1d and 1e. BONUS DEPRECIATION ADD-BACK. Lines 1d and

1e relate to Maine's decoupling from the federal special depreciation deduction through IRC § 168(k), commonly known as bonus depreciation. To calculate the amount to enter on these lines, complete a pro forma federal Form 4562 as if no bonus depreciation was claimed on the property placed in service in tax year 2019. The total addition modification is the difference between the federal depreciation claimed on Form 4562 and the depreciation calculated on the pro forma Form 4562. If any of the property placed in service in tax year 2019 is located in Maine and the Maine capital investment credit is claimed, the total addition modification must be divided between lines 1d and 1e. Otherwise, the entire addition must be entered on line 1d. Enclose copies of the original and pro forma federal Forms 4562, along with the add-back calculation, with the return.

For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*). Also, refer to the instructions for line 2h below.

Line 1d. BONUS DEPRECIATION ADD-BACK: Enter on this line the total bonus depreciation add-back calculated above less the amount of

Maine capital investment credit add-back from line 1e. Amounts entered on this line are eligible for the recapture subtraction modification on line 2h in future years.

Line 1e. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK: The Maine capital investment credit is available to businesses that place depreciable property in service in Maine during the taxable year beginning in 2019. Enter on this line the portion of the bonus depreciation add-back calculated above relating to property for which the Maine capital investment credit is claimed, based on original basis of property placed in service in tax year 2019. For example, if you purchased \$400,000 of eligible property and \$100,000 of that property is located in Maine and included in the credit base, the portion of the add-back to include on this line is \$100,000/\$400,000 or 25% of the total bonus depreciation add-back calculated above.

Property that is transferred out of state or disposed of within 12 months after being placed in service in Maine is not eligible for the Maine capital investment credit. Amounts claimed on this line are not eligible for the recapture subtraction modification on line 2h.

Line 1f. Enter your share of a **fiduciary adjustment** (addition modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 1g. Election to recognize total gain from the sale of Maine real or tangible property – nonresidents only. Nonresident individuals may elect to recognize the entire gain from an installment sale during the taxable year of real or tangible property located in Maine. The election may only be made on a timely filed original return and, once made, is irrevocable. Enter on this line the total gain from the sale of the Maine property that would have been included in your federal adjusted gross income if you had not reported the gain on the installment sale basis, less the amount of the gain from the sale already included in your federal adjusted gross income reported on Form 1040ME, line 14. An entry on this line constitutes an election under this paragraph.

Line 1h. Other additions. See the 2019 Worksheet for Form 1040ME, Schedule 1, Line 1h available at www.maine.gov/revenue/forms that lists the addition income modifications required to be entered on this line.

Line 2. SUBTRACTIONS. NOTE: You may subtract only the items listed below on this schedule. Do not subtract non-Maine source income. *Also include the taxpayer's distributive share of subtraction modification items from partnerships, S corporations and other pass-through entities.* If you are a resident of Maine and have income taxed by another state, you may be eligible for the Credit for Income Tax Paid to Other Jurisdictions. See Form 1040ME, Schedule A, line 12.

Line 2a. If included in federal adjusted gross income, enter **income from direct obligations of the U.S. Government**, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes.

Line 2b. Enter the amount of any **state or local income tax refund** included on federal Form 1040 or 1040-SR, Schedule 1, line 1.

Line 2c. If included in federal adjusted gross income, enter the taxable amount of **social security benefits** issued by the U.S. Government and **railroad retirement benefits (tier 1 and tier 2)** and **unemployment and sick benefits** issued by the U.S. Railroad Retirement Board.

Line 2d. Enter the **pension income deduction** from the Worksheet for Pension Income Deduction, line 7. Include copies of your 1099 forms to verify the subtraction.

Line 2e. Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine.

Maine residents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military pay

earned during the portion of the taxable year that you were a Maine resident for service performed outside of Maine in compliance with written military orders. Military pay is compensation for: (1) active duty service in the active components of the United States Army, Navy, Air Force, Marines or Coast Guard if your permanent duty station during the performance of such service was located outside of Maine; OR (2) active duty service in the active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard or in the Maine National Guard if such service was in support of a federal operational mission or a declared state or federal disaster response when the orders were either at federal direction or at the direction of the Governor of Maine. Note that a "federal operational mission" is limited to activity in support of overseas deployment and excludes standard duty activity, such as training and administrative activities.

Nonresidents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military compensation received during the portion of the taxable year that you were a nonresident of Maine.

Line 2f. Use this line only if you retired after 1988 and are receiving retirement benefits from the **Maine Public Employees Retirement System (MainePERS)**. Subtract the amount in box 14 from the amount in box 2a on Form 1099-R issued by MainePERS. Also enter on this line MainePERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income. Rollover amounts may be subtracted fully or in part during the tax year of the rollover. Any amount not subtracted in the tax year of the rollover may be subtracted within the two years immediately following the year of the rollover. However, the total amount subtracted over the three-year period may not exceed the pick-up contributions previously taxed by Maine.

Line 2g. Enter your share of a **fiduciary adjustment** (subtraction modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 2h. Bonus depreciation/section 179 expense recapture amounts required to be added to income under 36 M.R.S. §§ 5122(1)(N), 5122(1)(AA), 5122(1)(FF)(2), 5122(1)(HH)(2), 5122(1)(II)(2), 5122(1)(KK)(2) or, for individual owners of certain electing S corporations, §§ 5200-A(1)(N), 5200-A(1)(T), 5200-A(1)(Y)(2), 5200-A(1)(AA)(2), 5200-A(1)(BB)(2), or 5200-A(1)(CC)(2) may be recaptured over the life of the applicable asset. For more information and examples, visit www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 2i. Enter the amount of **medical marijuana business expenses** related to carrying on a trade or business as a registered caregiver or a registered dispensary allowable for Maine tax purposes to the extent the expenses were not allowed to be deducted for federal tax purposes under Internal Revenue Code, Section 280E. Also enter your registration number or business sales tax number. Enclose a copy of a pro forma federal Schedule C showing the calculation of the expenses included on line 2i.

Line 2j. Enter the amount of net operating loss carryforward disallowed for federal tax purposes under Internal Revenue Code, Section 172(a)(2) to the extent the carryforward amount has not been previously used to offset Maine taxable income. This modification may not be used to reduce Maine taxable income to less than zero.

Line 2k. Other subtractions. See the 2019 Worksheet for Form 1040ME, Schedule 1, line 2k available at www.maine.gov/revenue/forms that lists the subtraction income modifications that may be entered on this line. Unless specifically stated, do **not** enter non-Maine income on this line.

Tax Credit Worksheets Required. For more information on all tax credits and related worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call (207) 626-8475. **You must complete and attach the applicable tax credit worksheet for each tax credit claimed.**

SECTION 1 - REFUNDABLE CREDITS:

Line 1. Refundable portion of the Child Care Credit. For Maine residents and part-year residents only. Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 2. Refundable portion of the Adult Dependent Care Credit. Up to \$500 of your credit may be refundable. Enter the amount from line 7, or line 7a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 3. Refundable Earned Income Tax Credit. For Maine residents and part-year residents only. Your Maine earned income tax credit is refundable. Enter the amount from line 2 or line 3 of the worksheet for Earned Income Tax Credit, whichever is applicable. Enclose worksheet.

Line 4. Refundable Credit for Educational Opportunity. Graduates of accredited colleges and universities who have obtained a bachelor's degree in science, technology, engineering or mathematics or an associate degree may qualify for a refundable credit based on certain loan payments made in 2019. Enclose worksheet.

Line 5. Rehabilitation of historic properties after 2007. If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.

Line 6. New Markets Capital Investment Credit. An investor that holds a qualified equity investment certificate may be eligible for this credit. Enclose worksheet.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

Line 8. Dependent Exemption Tax Credit. Multiply the amount shown on line 13a by \$300. **CAUTION:** Your credit may be limited if the amount on Form 1040ME, line 16 is more than \$200,000 (\$400,000 if married filing jointly) OR if you are a nonresident or part-year resident. Complete the Worksheet for Dependent Exemption Tax Credit. Enclose worksheet.

Line 9. Nonrefundable portion of the Child Care Credit. Enter the amount from line 6, or line 6a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 10. Nonrefundable portion of the Adult Dependent Care Credit. Enter the amount from line 8, or line 8a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 11. Nonrefundable Earned Income Tax Credit. For nonresidents only. Enter the amount from line 3 of the worksheet for Earned Income Tax Credit. Enclose worksheet.

Line 12. Credit for Income Tax Paid to Other Jurisdictions. Enter the amount from line 5 of the Worksheet for Credit for Income Tax Paid to Other Jurisdictions. Enclose worksheet.

Line 13. Maine Seed Capital Credit. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine. Enclose worksheet.

Line 14. Nonrefundable Credit for Educational Opportunity. Graduates of accredited colleges and universities (or employers of qualified graduates) may qualify for a credit based on certain loan payments made in 2019. Enclose worksheet.

Line 15. Maine Capital Investment Credit. If your business placed depreciable property in service in Maine for which federal bonus depreciation was claimed, you may qualify for this credit. Enclose worksheet.

Line 16. Research Expense Tax Credit. If your business invested in research, you may qualify for this credit. Enclose worksheet.

Line 17. Carryforward of Certain Credits. Enter on this line unused portions of the following credits carried forward from prior years: ● Super Credit for Substantially Increased Research and Development ● Maine Minimum Tax Credit ● High-technology investment tax credit ● Biofuel Production Tax Credit ● Jobs and Investment Tax Credit ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses) ● “Step 4” Quality Child Care Investment Tax Credit. Enclose worksheet(s) or supporting documentation for each credit claimed.

Line 18. Pine Tree Development Zone Credits. If you expanded your business in Maine, you may qualify for this credit, certified through the Department of Economic and Community Development. Enclose worksheet.

Line 19. Employer Credit for Family and Medical Leave. Enter the amount claimed for the federal credit for employer-paid family and medical leave under Internal Revenue Code, Section 45S as a result of wages paid to employees based in Maine during the taxable year. Enclose the Maine credit worksheet.

Line 20. Other Tax Credits. Enter on this line: ● Wellness Programs Credit ● Media Production Credit ● Credit for Certain Homestead Modifications (AccessAble Home Tax Credit) ● Credit for Disability Income Protection Plans in the Workplace. Enclose applicable worksheet(s).

Nonresidents and “Safe Harbor” Residents only: Personal credits (Form 1040ME, Schedule A, lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14) are limited to the Maine residency period or prorated based on the ratio of Maine income to total income. Business tax credits on Form 1040ME, Schedule A, line 13 and lines 15 through 20 may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

PROPERTY TAX FAIRNESS CREDIT

(Form 1040ME, line 25d)

You may qualify for a **refundable** Property Tax Fairness Credit up to \$750 (\$1,200 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2019 was not more than the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a:

If your Filing Status is: ↓	Form 1040ME, line 13a is:		
	0	1	more than 1
	Your maximum income limitation is:		
Single	\$34,167	\$34,167	\$34,167
Head of Household	\$44,167	\$44,167	\$55,000
Married filing Jointly or Qualifying Widow(er)	\$44,167	\$55,000	\$55,000

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 6% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 40% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.
- Your filing status is single, head of household, married filing jointly, or qualifying widow(er).

Note that you cannot take the Property Tax Fairness Credit if your filing status is married filing separately.

See Schedule PTFC/STFC for more information.

SALES TAX FAIRNESS CREDIT

(Form 1040ME, line 25e)

You may qualify for a **refundable** Sales Tax Fairness Credit up to \$225, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2019 was not more than \$26,750 if filing single; \$41,600 if filing head of household; or, \$52,500 if married filing jointly;
- Your filing status is single, head of household, married filing jointly, or qualifying widow(er).

Note that you cannot take the Sales Tax Fairness Credit if your filing status is married filing separately or if you are claimed as a dependent on another person's return.

See Schedule PTFC/STFC for more information.

2019 Tax Year Quick Facts

- Maine [personal exemption amount](#): \$4,200.
- Maine [standard deduction base amounts](#):
 - \$12,200 single or married filing separately;
 - \$18,350 head of household;
 - \$24,400 married filing jointly or qualifying widow(er).
- Maine [itemized deductions](#) are limited to \$29,550, except medical expenses are not subject to the limit.
 - Use Form 1040ME, **Schedule 2** to claim Maine itemized deductions.
- Use Form 1040ME, **Schedule 1** to report income that is taxable in Maine but not by the federal government (**income additions**) or income that is taxable by the federal government but not in Maine (**income subtractions**).
- [Property Tax Fairness Credit](#) maximum income limitation: \$34,167 if single; \$55,000 if head of household or married filing jointly or qualifying widow(er). See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- [Sales Tax Fairness Credit](#) maximum income limitation: \$26,750 single; \$41,600 head of household; or, \$52,500 married filing jointly or qualifying widow(er). See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- [Child and dependent care credit](#) is refundable for Maine residents and part-year residents, up to \$500.
- [Adult dependent care credit](#) is refundable for Maine residents and part-year residents, up to \$500.
- [Earned income tax credit](#) is refundable for Maine residents and part-year residents.
- [Dependent exemption tax credit](#), up to \$300 for each qualifying child or dependent, subject to phaseout.
- [Educational opportunity tax credit](#) may be available if you obtained an associate degree or bachelor's degree in Maine after 2007 or from a Maine or non-Maine college after 2015 or a graduate degree from a Maine college after 2015 and you have outstanding educational loans for that degree.

2019

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

For tax period 1/1/2019 to 12/31/2019 or

2019 to

1902100

See instructions. Print neatly in blue or black ink only.

Your First Name MI

NOTE: If either spouse is deceased, enter the date of death on Form 1040ME, page 3 in the spaces provided above the signature area.

Your Last Name

Check here if this is an AMENDED return.

Spouse's First Name MI

Your Social Security Number

Spouse's Last Name

Spouse's Social Security Number

Current Mailing Address (PO Box, number, street and apartment number) Home Phone Number

City or Town State ZIP Code Work Phone Number

Foreign country name Foreign province/state/county Foreign postal code

A Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit - Maine residents and part-year residents only - see Schedule PTFC/STFC. Check this box if you are filing a return only to claim the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e. Otherwise, leave this box blank. Follow the instructions on Schedule PTFC/STFC.

1 Maine Clean Election Fund. Maine Residents Only. Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. You Spouse

2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2019

FILING STATUS (Check one) 3 Single 4 Married filing jointly (Even if only one had income) 5 Married filing separately. Enter spouse's social security number and full name above. 6 Head of household (with qualifying person) 7 Qualifying widow(er) with dependent child (Year spouse died) Composite Return (Pass-through Entities ONLY)

RESIDENCY STATUS (Check one) 8 Resident 8a "Safe Harbor" Resident 9 Part-year Resident 10 Nonresident 11 Nonresident Alien Check here if you are filing Schedule NRH

12 CHECK IF: You were Spouse was 65 or over 12a Blind..... 12b

13 Enter the TOTAL number of EXEMPTIONS. See instructions. 13a Enter the TOTAL number of qualifying children and dependents. See instructions. 13a

Table with columns for line number, description, and amount. Rows include: 14 FEDERAL ADJUSTED GROSS INCOME, 15 INCOME MODIFICATIONS, 16 MAINE ADJUSTED GROSS INCOME, 17 DEDUCTION (Standard and Itemized), 18 EXEMPTION. CAUTION - your exemption amount may be limited. See instructions.



1902101

DO NOT ENTER \$ signs, commas, or decimals:

Calculate Your Tax and Nonrefundable Credits	19 TAXABLE INCOME. (Line 16 minus lines 17 and 18.).....	19		.00
	20 INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/forms .).....	20		.00
	20a TAX CREDIT RECAPTURE AMOUNTS (Enclose worksheet(s) - see instructions).	20a		.00
	21 NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	21		.00
	22 TOTAL TAX. (Line 20 plus line 20a minus line 21)	22		.00
	23 NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.)	23		.00
	24 NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.)	24		.00
	25 TAX PAYMENTS.			
	a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)..... ➔	25a		.00
	b 2019 estimated tax payments and 2018 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.).....	25b		.00
c REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.).....	25c		.00	
d Property Tax Fairness Credit (Schedule PTFC/STFC, line 12). (See instructions.)... (For Maine residents and part-year residents only)	25d		.00	
e Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 13 or 13a). (See instructions.) (For Maine residents and part-year residents only)	25e		.00	
f TOTAL. (Add lines 25a, b, c, d, and e.).....	25f		.00	
26 If this is an amended return, enter overpayment, if any, on original return or as previously adjusted.....	26		.00	
27 Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27		.00	
28 INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.)	28		.00	
29 INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.).....	29		.00	
Tax Payments/Refundable Credits	30 USE TAX (SALES TAX). (See instructions.).....	30		.00
	30a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)....	30a		.00
	31 CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 10.)	31		.00
	32 NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a.	32		.00
	33 Amount of line 32 to be CREDITED to 2020 estimated tax. 33a <input type="text"/> .00 REFUND ➔ 33b <input type="text"/>			

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$20,000 or less), see page 5 of the instructions and fill in the lines below.

Calculate Use Tax / Voluntary Contributions / Refund Due	Check here if this refund will go to an account outside the United States.	<input type="checkbox"/>	33c Routing Number	<input type="text"/>
		<input type="checkbox"/>	33d Account Number	<input type="text"/>
	33e Type of Account:	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings	



1902111

DO NOT ENTER \$ signs, commas, or decimals.

Name(s) as shown on Form 1040ME

Your Social Security Number

[Blank input fields for Name and Social Security Number]

TAX DUE	34a TAX DUE. (Add lines 29, 30, 30a and 31.) - NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line. 34a	[Blank]	.00
	b Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17. <input type="checkbox"/> 34b	[Blank]	.00
	c TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c	[Blank]	.00



EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**

IMPORTANT NOTE

If taxpayer is **deceased**, enter **date of death**.

(Month) (Day) (Year)

If spouse is **deceased**, enter **date of death**.

(Month) (Day) (Year)

Third Party Designee Do you want to allow another person to discuss this return with Maine Revenue Services? **Yes** (complete the following). **No**.
(See page 5 of the instructions.)

Designee's name: [Blank] Phone no.: [Blank] Personal identification #: [Blank]

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
Keep a copy of this return for your records.

[Blank]	[Blank]	[Blank]
Your signature	Date signed	Your occupation
[Blank]	[Blank]	[Blank]
Spouse's signature (If joint return, both must sign)	Date signed	Spouse's occupation
[Blank]	[Blank]	[Blank]
Preparer's signature	Date	Preparer's phone number
[Blank]	[Blank]	[Blank]
Print preparer's name and name of business		Preparer's SSN or PTIN

Paid Preparer's Use Only

Avoid errors that delay processing of returns:

- Use black or blue ink. Do not use red ink.
- Be sure to enter amounts on correct lines.
- **Line A.** Check the Property Tax Fairness Credit/Sales Tax Fairness Credit box, if it applies.
 - **Line 20.** Use the correct column from the tax table for your filing status.
- **Refund.** If you overpaid your tax, enter the amount you want to be refunded on line 33b.
 - Double check social security numbers, filing status, and number of exemptions.
 - Double check mathematical calculations.
 - Be sure to sign your return.
 - Enclose W-2 forms with the return.

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

Payment Plan	<input type="checkbox"/>	Injured Spouse	<input type="checkbox"/>
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DO NOT SEND PHOTOCOPIES OF RETURNS

**SCHEDULE CP
FORM 1040ME
2019**

Attachment
Sequence No. **2**

**Charitable Contributions
and Purchase of Park Passes**

For more information, go to www.maine.gov/revenue/forms.



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1902202

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You need to file Schedule CP only if you want to make voluntary charitable contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. Otherwise do not file Schedule CP.

Enter line totals below. DO NOT
enter \$ signs, commas, or decimals:

A. CONTRIBUTIONS	1. Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	1	<input type="text"/>	.00	
	2. Maine Children's Trust	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	2	<input type="text"/>	.00	
	3. Companion Animal Sterilization Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	3	<input type="text"/>	.00	
	4. Maine Military Family Relief Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	4	<input type="text"/>	.00	
	5. Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	5	<input type="text"/>	.00	
	6. Maine Public Library Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	6	<input type="text"/>	.00	
	7. TOTAL CONTRIBUTIONS. (Add lines 1 through 6.)										7	<input type="text"/>	.00	
B. PARK PASSES	8. Number of Individual Day-use Park Passes:	<input type="text"/>	x	\$55								8	<input type="text"/>	.00
	9. Number of Vehicle Day-use Park Passes:	<input type="text"/>	x	\$105								9	<input type="text"/>	.00
	10. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES. (Add lines 7, 8 and 9.) Enter result here and on Form 1040ME, line 31.											10	<input type="text"/>	.00

Neither Maine Revenue Services nor the Bureau of Parks and Lands are responsible for undelivered, lost, destroyed, or stolen park passes. Replacement passes will be sold at the original purchase price. Photocopies or electronic photos of park passes are not accepted.

MRS will issue park passes through July 31, 2020. For additional park pass options, fees, and rules, or to purchase your park pass online directly from the Bureau of Parks and Lands, visit:
www.MaineStateParkPass.com.

Note: If you are filing an amended return, the correct amount of your charitable contributions and park passes must agree with the total amounts shown on your original return. Contribution and park pass amounts cannot be changed on your amended return.

Any voluntary charitable contribution you make on lines 1 through 6 above may qualify for a charitable contributions deduction on your 2020 federal and Maine income tax returns if you itemize deductions. For more information, see federal Publication 526, "Charitable Contributions" available at www.irs.gov.

**SCHEDULE
PTFC/STFC
FORM 1040ME
2019**

**PROPERTY TAX FAIRNESS CREDIT
SALES TAX FAIRNESS CREDIT**
For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.
Enclose with Form 1040ME.
See instructions.
For more information, visit www.maine.gov/revenue/forms.



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Attachment
Sequence No. 3

Name(s) as shown on Form 1040ME

Your Social Security Number

Note: If your filing status is married filing separately, you cannot claim either the property tax fairness credit or the sales tax fairness credit.

Enter your
date of birth

MM DD YYYY

If married, enter your
spouse's date of birth

MM DD YYYY

MM DD YYYY

Physical location of property where you lived during 2019 (if different from your mailing address):

TOTAL INCOME - Complete line 1 or line 2 below, but not both. Complete line 1 if you do not file federal Form 1040 or Form 1040-SR. Complete line 2 if you do file federal Form 1040 or Form 1040-SR. Then go to line 3.

DO NOT ENTER \$ signs, commas, or decimals:

IF YOU DO NOT FILE FEDERAL FORM 1040 OR FORM 1040-SR, ENTER:

- 1. (a) Social security benefits and railroad retirement benefits. (See instructions.)..... 1a. .00
- (b) Interest and dividends. (See instructions.)..... 1b. .00
- (c) Pensions, annuities and IRA distributions. (See instructions.)..... 1c. .00
- (d) Wages, salaries, tips, etc. (See instructions.) 1d. .00
- (e) Other income. (See instructions.)..... 1e. .00

OR, IF YOU DO FILE FEDERAL FORM 1040 OR FORM 1040-SR, ENTER:

- 2. (a) Federal total income. (From federal Form 1040, line 7b or Form 1040-SR, line 7b.)
If filing Schedule NRH - see instructions..... 2a. .00
- (b) Social security benefits not included on line 2a above. (Federal Form 1040, line 5a minus
line 5b or Form 1040-SR, line 5a minus line 5b) and railroad retirement benefits not included
on line 2a above. (See instructions.)..... 2b. .00
- (c) Interest not included on line 2a above. If filing Schedule NRH - see instructions..... 2c. .00
- (d) Loss add-backs. (See instructions.)..... 2d. .00
- 3. **Total Income.** Add lines 1a through 1e **OR** lines 2a through 2d above..... 3. .00

Note that if the amount on line 3 is more than the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a, you do not qualify for the property tax fairness credit.

If your Filing Status is:	Form 1040ME, line 13a is:		
	0	1	more than 1
↓			
	Your maximum income limitation is:		
Single	\$34,167	\$34,167	\$34,167
Head of Household	\$44,167	\$44,167	\$55,000
Married filing Jointly or Qualifying Widow(er)	\$44,167	\$55,000	\$55,000

Continue on next page.
To apply for the property tax fairness credit, go to line 4. If you are applying only for the sales tax fairness credit, go to line 13.

If the amount on line 3 is more than the maximum income amount shown in the sales tax fairness credit table (see instructions for line 13) for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a, you do not qualify for the sales tax fairness credit.



1902206

PROPERTY TAX FAIRNESS CREDIT (lines 4 through 12):

DO NOT ENTER \$ signs, commas, or decimals:

- 4. Enter the property tax you paid on your home in 2019. (See instructions.)4. .00
If you paid no property tax in 2019, skip to line 5a.
 - 5. (a) Enter the rent you paid on your home in 2019. (See instructions.).....5a. .00
If you paid no rent in 2019, skip to line 6.
 - (b) Does the rent entered on line 5a include heat, utilities, furniture or similar items?..... 5b. **Yes** **No**
 - (c) If line 5b is yes and you know the amount paid for heat, utilities, furniture or similar items, enter that amount on line 5c. If yes, and you do not know the amount paid, multiply line 5a by 15% (.15) and enter the result on line 5c. If line 5b is no, enter "0" on line 5c. 5c. .00
 - (d) Line 5a minus line 5c. 5d. .00
 - (e) Multiply line 5d by 15% (.15). 5e. .00
 - (f) Landlord's name and telephone number:
6. Add lines 4 and 5e..... 6. .00
7. Enter the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a: 7. .00

If your Filing Status is:	Form 1040ME, line 13a is:		
	AND 0	OR 1	OR more than 1
↓	Your maximum benefit base is:		
Single	\$2,050	\$2,050	\$2,050
Head of Household	\$2,650	\$2,650	\$3,300
Married filing Jointly or Qualifying Widow(er)	\$2,650	\$3,300	\$3,300

- 8. Benefit base. Enter the smaller of line 6 or line 7.....8. .00
- 9. Multiply line 3 by 6% (.06). 9. .00
- (a) Is the amount on line 8 more than the amount on line 9? If yes, go to line 10 below. If no, you do not qualify for the property tax fairness credit. Go to line 13 below to apply for the sales tax fairness credit.9a. **Yes** **No**
- 10. Subtract line 9 from line 8..... 10. .00
- 11. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year? 11. **Yes** **No**
- (a) If yes, enter \$1,200. If no, enter \$750. 11a. .00
- 12. Enter line 10 or line 11a, whichever is smaller, here and on **Form 1040ME, line 25d**. 12. .00

SALES TAX FAIRNESS CREDIT (lines 13 and 13a):

- 13. See the table on page 16 for your filing status. Enter the amount shown for your total income from line 3 and the number of qualifying children and dependents. If you are filing Schedule NR or Schedule NRH, go to line 13a. Otherwise, enter this amount on Form 1040ME, line 25e..... 13. .00
- (a) **PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH - You must prorate the sales tax fairness credit.** Schedule NR, multiply line 13 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). Schedule NRH, multiply line 13 by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). Enter the result here and on Form 1040ME, line 25e. 13a. .00

SCHEDULE PTFC/STFC – PROPERTY TAX FAIRNESS CREDIT & SALES TAX FAIRNESS CREDIT INSTRUCTIONS
(Form 1040ME, lines 25d and 25e)

Who is eligible?

You may qualify for a **refundable Property Tax Fairness Credit** up to \$750 (\$1,200 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2019 was not more than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim:

If your Filing Status is:	AND Form 1040ME, line 13a is:		
↓	0	OR 1	OR more than 1
	Your maximum income limitation is:		
Single	\$34,167	\$34,167	\$34,167
Head of Household	\$44,167	\$44,167	\$55,000
Married filing Jointly or Qualifying Widow(er)	\$44,167	\$55,000	\$55,000

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 6% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 40% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.

You may qualify for a **refundable Sales Tax Fairness Credit** up to \$225, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2019 was not more than \$26,750 if filing single; \$41,600 if filing head of household; or, \$52,500 if married filing jointly or qualifying widow(er).

See the line 13 instructions below for more information.

You cannot claim either the Property Tax Fairness Credit or Sales Tax Fairness Credit if your filing status is married filing separately. You cannot claim the Sales Tax Fairness Credit if you are claimed as a dependent on another person's return.

SCHEDULE PTFC/STFC - SPECIFIC INSTRUCTIONS

Step 1. Complete Form 1040ME according to the form instructions.

If you are a resident or part-year resident of Maine filing Form 1040ME only to claim the property tax fairness credit and/or the sales tax fairness credit, you have no Maine income modifications on Form 1040ME, Schedule 1 and you do not file a federal income tax return, complete Maine Form 1040ME according to the instructions below:

- Fill in your name, address, social security number, telephone number and, if married, your spouse's name and social security number;
- Check Box A below your address;
- Enter your correct filing status on lines 3-7;
- Enter your correct residency status on lines 8-11;
- Check the applicable boxes on lines 12a through 12d if either you or your spouse were 65 years or over or blind during 2019;
- Enter the number of personal exemptions for yourself and your spouse, if married you can claim on line 13;
- Enter the number of qualifying children and dependents you can claim on line 13a;
- Complete Schedule PTFC/STFC. See the Step 2 instructions below;
- Enter the amount from Schedule PTFC/STFC, line 12 on Form 1040ME, line 25d;
- Enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies, on Form 1040ME, line 25e;
- Enter the sum of Form 1040ME, lines 25d and 25e on Form 1040ME, lines 25f, 27, 28, 32 and 33b. Any refund will be mailed to you. However, if you want your refund deposited directly into your checking or savings account, also complete lines 33c, 33d and 33e.

Step 2. Complete Schedule PTFC/STFC. Enter your name and social security number as shown on Form 1040ME. Also enter your date of birth and your spouse's date of birth, if married.

Complete **EITHER** lines 1a through 1e **OR** lines 2a through 2d. If you **do not** file federal Form 1040 or Form 1040-SR, complete lines 1a through 1e. If you **do** file a federal Form 1040 or Form 1040-SR, enter your income on lines 2a through 2d.

If you do not file federal Form 1040 or Form 1040-SR:

Line 1a. Social security and railroad retirement benefits. Enter all payments received under the federal Social Security Act, including regular social security benefits, social security disability benefits and supplemental security income. Include the gross amount before Medicare is subtracted.

This amount can generally be found on federal Form SSA-1099. (See also federal Form 1040, line 5a or Form 1040-SR, line 5a). Also enter on this line the amount of railroad retirement benefits received. This amount can generally be found on federal Form RRB-1099 or RRB-1099-R.

Line 1b. Interest and dividends. Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer.

Line 1c. Pensions, annuities and IRA distributions. Enter the amount of all pensions, annuities and IRA distributions you received that would be included in federal total income if you filed a federal income tax return. These amounts can generally be found on the federal Form 1099 issued by the payer.

Line 1d. Wages, salaries, tips, etc. Enter the total amount of wages, salaries and other compensation that would be included in federal total income if you filed a federal income tax return. This amount is generally reported in box 1 of the federal Form W-2 or on the federal Form 1099 issued by the payer.

Line 1e. Other income. Enter alimony received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; any other income that would be included in federal total income if you filed a federal income tax return. For more information on federal total income, see the federal income tax forms and instructions at www.irs.gov.

If you do file federal Form 1040 or Form 1040-SR:

Line 2a. Federal Total Income. Enter your federal total income from federal Form 1040, line 7b or Form 1040-SR, line 7b. If filing Form 1040ME, Schedule NRH, enter the amount from Schedule NRH, line 1j, column B.

Line 2b. To the extent not already included in federal total income on line 2a, enter all payments received under the federal Social Security Act and the amount of railroad retirement benefits received. See the instructions for line 1a above. If filing Form 1040ME, Schedule NRH, enter only those payments you received.

Line 2c. Enter only amounts not already included in federal total income on line 2a. If filing Form 1040ME, Schedule NRH, enter your portion of the interest earned.

Line 2d. Loss add-backs. Enter on line 2d the amount of any negative amount (net loss) shown on federal Form 1040 or Form 1040-SR, line 6 and federal Schedule 1, lines 3, 4, 5, 6, and 8. Enter the total of the amounts as a positive number. If filing Form 1040ME, Schedule NRH, enter only those amounts shown on Schedule NRH, column B, lines 1f, 1g, 1h, and 1i.

After completing line 3, if you are applying only for the Sales Tax Fairness Credit, skip to line 13.

Line 4. Property Tax. If you owned your home in Maine and lived in that home during 2019, enter the amount of property tax paid during 2019 on your house and house lot up to 10 acres. If your house is on land that is more than 10 acres, call your town or city assessor to get the tax on your house and the land up to 10 acres. Part-year residents - enter only the property tax amounts you paid for your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide proof of the property tax paid before a refund is issued.**

- Do not use the amount of property tax assessed; enter only the amount of tax actually paid on your home during 2019.
- Do not include amounts paid for interest or special assessments.
- Do not include property taxes on property other than your primary residence.
- Do not claim any property tax paid by others. If the home is jointly owned, **enter only the property tax you paid.** You can claim the tax you paid on your home even if you have transferred ownership to someone else under a legal agreement that allows you to continue to live in the home, but you can claim the tax on the home only for as long as you live in the home.
- Do not include taxes on any part of your home or property used exclusively for business. *For example*, you owned a two-story building. You lived upstairs and ran a store downstairs. You can claim one-half of the property tax you paid. Do not include property taxes claimed as a business expense on your federal tax return.
- Do not include taxes on any part of your home that serves as a separate dwelling. Include only the taxes paid for the part of the home you occupied as your primary residence. *For example*, your primary residence is one unit located in a three-unit dwelling. You can claim only one-third of the property tax paid.

Note: If you owned a home that was on rented land or vice-versa, you can include the property tax you paid during 2019 on line 4 and the rent you paid during 2019 on line 5a. *For example*, you owned a mobile home located in a park. Enter the property tax on your mobile home on line 4 and the lot rent you paid on line 5a.

Line 5a. Enter the total rent you paid for your home (principal residence) in Maine during 2019. If you moved during the tax year, include the rent you paid during the tax year to live in each home or apartment. Include Workfare payments received from your town used to pay your rent. Part-year residents - enter only rent amounts you paid on your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide copies of rent receipts or canceled checks before a refund is issued.**

- Do not include mortgage payments or room and board payments. Mortgage payments and room and board payments are not rent.
- Do not include the rent amount paid by a government program.
- Do not include rent for any part of your home that was rented out to others. *For example*, you share an apartment with your sister. Each of you are equally responsible for one-half of the rent. Include only the amount of rent you paid to live in the apartment.
- Do not include rent for any part of your home used exclusively for business. *For example*, you rent a two-story building. You live in a 2nd floor apartment and run a business on the 1st floor. Claim only the portion of rent you paid for the right to live in the 2nd floor apartment.
- Do not include rent claimed as a business expense on your federal return.

Line 5c. If the rent you entered on line 5a includes an amount for heat, utilities, furniture or other similar items and you know the amount paid toward the heat, utilities, furniture or other similar items, enter the amount on line 5c. If your landlord cannot provide the amount you paid for heat, utilities, furniture or other similar items, multiply the amount on line 5a by 15% (.15) and enter the result on line 5c. If the rent entered on line 5a does not include an amount paid for heat, utilities, furniture or other similar items, enter 0 on line 5c.

Line 5d. Subtract line 5c from line 5a. The rent you paid can include only the amount paid for the right to live in your home, excluding amounts paid for heat, utilities, furniture or other similar items.

Line 13. Sales Tax Fairness Credit. See the tables below for your filing status (from Form 1040ME, lines 3 through 7).

- To find the credit, read down the "At least - But not more than" columns and find the line that includes your Total Income from Schedule PTFC/STFC, line 3.
- Then, go to the column that includes the number of qualifying children and dependents on Form 1040ME, line 13a. Enter the credit from that column on Schedule PTFC/STFC, line 13.

Example. If your filing status is **married filing jointly**, your total income from Schedule PTFC/STFC, line 3 is **\$49,500**, and you claim **3 qualifying children and dependents**, enter \$65 on Schedule PTFC/STFC, line 13.

If your filing status is **Single**, find the amount for your income below (NOTE: you must not be claimed as a dependent on another person's return):

If Schedule PTFC/STFC, line 3 is:		And Form 1040ME, line 13 is 1:
At least:	But not more than:	Enter:
0	20,750	125
20,751	21,250	115
21,251	21,750	105
21,751	22,250	95
22,251	22,750	85
22,751	23,250	75
23,251	23,750	65
23,751	24,250	55
24,251	24,750	45
24,751	25,250	35
25,251	25,750	25
25,751	26,250	15
26,251	26,750	5
26,751	27,250	0

If your filing status is **Married filing jointly** or **Qualifying widow(er)**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is:		And the number on Form 1040ME, line 13a is:		
At least:	But not more than:	0	1	2+
0	41,500	175	200	225
41,501	42,500	155	180	205
42,501	43,500	135	160	185
43,501	44,500	115	140	165
44,501	45,500	95	120	145
45,501	46,500	75	100	125
46,501	47,500	55	80	105
47,501	48,500	35	60	85
48,501	49,500	15	40	65
49,501	50,500	0	20	45
50,501	51,500	0	0	25
51,501	52,500	0	0	5
52,501	53,500	0	0	0

If your filing status is **Head of Household**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is:		And the number on Form 1040ME, line 13a is:		
At least:	But not more than:	0-1	2	3+
0	31,100	175	200	225
31,101	31,850	160	185	210
31,851	32,600	145	170	195
32,601	33,350	130	155	180
33,351	34,100	115	140	165
34,101	34,850	100	125	150
34,851	35,600	85	110	135
35,601	36,350	70	95	120
36,351	37,100	55	80	105
37,101	37,850	40	65	90
37,851	38,600	25	50	75
38,601	39,350	10	35	60
39,351	40,100	0	20	45
40,101	40,850	0	5	30
40,851	41,600	0	0	15
41,601	42,350	0	0	0

**SCHEDULE 1
FORM 1040ME
2019**

INCOME MODIFICATIONS

See instructions on pages 5 and 6.
Enclose with your Form 1040ME

For more information, visit www.maine.gov/revenue/forms.



99

Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS - For Form 1040ME, line 15

DO NOT ENTER \$ signs, commas, or decimals:

1 ADDITIONS to federal adjusted gross income.

a	Income from municipal and state bonds, other than Maine.....	1a		.00
b	Net Operating Loss Recovery Adjustment. (Attach a schedule showing your calculation.)..	1b		.00
c	Maine Public Employees Retirement System Contributions.	1c		.00
d	Bonus Depreciation Add-back. (See instructions.).....	1d		.00
e	Maine Capital Investment Credit Bonus Depreciation Add-back. (See instructions.).....	1e		.00
f	Fiduciary Adjustment - additions only. (Attach a copy of your federal Schedule K-1.)	1f		.00
g	Certain gains on installment sales of real or tangible property - nonresident individuals only (See instructions.)	1g		.00
h	Other. (Attach worksheet(s) - see instructions.)	1h		.00
i	Total Additions. (Add lines 1a through 1h.).....	1i		.00

2 SUBTRACTIONS from federal adjusted gross income.

a	U.S. Government Bond interest included in federal adjusted gross income. (See instructions.)...	2a		.00
b	State Income Tax Refund. (Only if included in federal adjusted gross income.)	2b		.00
c	Social Security and Railroad Retirement Benefits included in federal adjusted gross income. (See instructions.).....	2c		.00
d	Pension Income Deduction. (Complete and attach the worksheet on back.).....	2d		.00
	Check here if the amount on line 2d includes military retirement pay (from line 6 of the Worksheet for Pension Income Deduction).		<input type="checkbox"/>	
e	Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine. (See instructions.).....	2e		.00
f	Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2019 which have been previously taxed by the state.....	2f		.00
g	Fiduciary Adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.)	2g		.00
h	Bonus Depreciation and Section 179 Recapture. (See instructions.)	2h		.00
i	Medical marijuana business expenses. (See instructions.).....	2i		.00
	Enter your registration number or sales tax number: _____			
j	Net operating losses disallowed for federal tax purposes.....	2j		.00
k	Other. (Attach worksheet(s) - see instructions.).....	2k		.00
	(Do not enter non-Maine source income on line 2k.)			
l	Total Subtractions. (Add lines 2a through 2k.).....	2l		.00

3 Net Modification. (Subtract line 2l from line 1i — enter here and on 1040ME, line 15.)

	(If negative, enter a minus sign in the box to the left of the number.)	3		.00
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2019 - Worksheet for Pension Income Deduction - Schedule 1, Line 2dEnclose this worksheet and copies of your 1099 form(s) with Form 1040ME.

The benefits received under a United States military retirement plan, including survivor benefits, are fully exempt from Maine income tax. See line 6 of the worksheet below. Only military retirement pay received as a result of service in the United States Army, Navy, Air Force, Marines, or Coast Guard qualify for the military retirement deduction on line 6.

In addition, you and your spouse (if married) may each deduct up to \$10,000 of other eligible pension income* that is included in your federal adjusted gross income. The \$10,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income, other than military retirement pay, includes state and federal pension benefits and retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (qualified pension plans, including qualified 401 SIMPLE plans), 401(k) (qualified cash or deferred arrangements) and 403 (employee annuities). Deductible pension income also includes benefits received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408A, SIMPLE individual retirement accounts under IRC section 408(k), simplified employee pension plans under IRC section 408(p), benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), except that pick-up contributions received from the Maine Public Employees

Retirement System ("MainePERS") allowed to be deducted on Form 1040ME, Schedule 1, line 2f and pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benefits that do not qualify are those received from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions. See federal Form 5329, Part 1, or federal Form 1040 or 1040-SR, Schedule 2, line 6. Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual who earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$10,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military retirement pay on line 6.		Taxpayer	Spouse*
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040, lines 4b and 4d or Form 1040-SR, lines 4b and 4d). CAUTION: Include only deductible pension benefits that are <u>not</u> specifically excluded. See the instructions above.	1.	\$	\$
2. Maximum allowable deduction.	2.	\$10,000.00	\$10,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not.	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero).	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible military retirement pay included in your federal adjusted gross income (from federal Form 1040, lines 4b and 4d or Form 1040-SR, lines 4b and 4d).	6.	\$	\$
7. Add line 5 and line 6 and enter the total for both spouses on Schedule 1, line 2d.	7.	\$	\$

***Use this column only if you are married filing jointly and only if your spouse separately earned an eligible pension.**

**SCHEDULE 2
FORM 1040ME**

ITEMIZED DEDUCTIONS

for Form 1040ME, line 17

Attachment
Sequence No. 6

2019

Enclose with Form 1040ME
For more information, visit www.maine.gov/revenue/forms.



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1902204

Name(s) as shown on Form 1040ME

Your Social Security Number

DO NOT ENTER \$ signs, commas, or decimals:

1	Total itemized deductions from federal Form 1040 or 1040-SR, Schedule A, line 17.	<input type="text"/>	.00
2 a	Taxes you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e... 2a	<input type="text"/>	.00
b	Deductible costs, included in line 1 above, incurred in the production of Maine exempt income. 2b	<input type="text"/>	.00
c	Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution. 2c	<input type="text"/>	.00
d	Medical and dental expenses included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 4. 2d	<input type="text"/>	.00
3 a	Deductible costs of producing income exempt from federal income tax, but taxable by Maine. 3a	<input type="text"/>	.00
b	State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b. . 3b	<input type="text"/>	.00
c	Personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c. . 3c	<input type="text"/>	.00
4	Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c. 4	<input type="text"/>	.00
5	Maximum allowable itemized deduction. 5	2 9,5 5 0	.00
6	Enter the smaller of line 4 or line 5. 6	<input type="text"/>	.00
7	Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17.* 7	<input type="text"/>	.00

***NOTE:** If the amount on line 7 above is *less* than your allowable standard deduction, *use the standard deduction.*
If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

CAUTION: Your deduction, on line 7 above may be limited. You must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).

Schedule 2 - Itemized Deductions Instructions

Line 1. Total Itemized Deductions from federal Form 1040 or Form 1040-SR. Enter your total itemized deductions as shown on federal Form 1040 or 1040-SR, Schedule A, line 17.

Line 2a. Enter the amount of taxes you paid included in Line 1, from federal Form 1040 or 1040-SR, Schedule A, line 5e.

Line 2b. Deductible costs, included in Line 1, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 3a. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 1.

Line 3b. State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b.

Line 3c. State and local personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c.

Line 7. If the amount on line 7 is less than your allowable standard deduction, use the standard deduction. If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

CAUTION: The amount on line 7 may be limited. You must complete the Maine Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).

**SCHEDULE A
FORM 1040ME**

ADJUSTMENTS TO TAX

See instructions.

Enclose with Form 1040ME.

For more information, visit www.maine.gov/revenue/forms.



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1902103

Attachment
Sequence No. 7

2019

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

DO NOT ENTER \$ signs, commas, or decimals:

1. CHILD CARE CREDIT - for Maine residents and part-year residents only. Enter the amount from line 5, or line 5a, of the Child Care Credit Worksheet on the next page. (Enclose worksheet.) ... *1	.00
2. ADULT DEPENDENT CARE CREDIT. Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) *2	.00
3. EARNED INCOME TAX CREDIT - for Maine residents and part-year residents only. Enter the amount from line 2, or line 3, whichever applies, of the Earned Income Tax Credit Worksheet on the next page. (Enclose worksheet.) *3	.00
4. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet.) *4	.00
5. REHABILITATION OF HISTORIC PROPERTIES AFTER 2007. (Enclose worksheet.) 5	.00
6. NEW MARKETS TAX CREDIT. (Enclose worksheet.) 6	.00
7. TOTAL REFUNDABLE CREDITS. Add lines 1 through 6. Enter result here and on Form 1040ME, line 25c. 7	.00

Section 2. NONREFUNDABLE CREDITS (See instructions for details):

8. DEPENDENT EXEMPTION TAX CREDIT. See instructions and, if necessary, enclose worksheet on the next page. Enter the amount from Form 1040ME, line 13a _____ x \$300... *8	.00
9. CHILD CARE CREDIT. Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet on the next page. (Enclose worksheet.) *9	.00
10. ADULT DEPENDENT CARE CREDIT. Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) *10	.00
11. EARNED INCOME TAX CREDIT for nonresidents only. Enter amount from line 3 of the Earned Income Tax Credit Worksheet on the next page. (Enclose worksheet.) *11	.00
12. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS. Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. (Enclose worksheet.) *12	.00
13. MAINE SEED CAPITAL CREDIT. (Enclose worksheet.) 13	.00
14. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet.) *14	.00
15. MAINE CAPITAL INVESTMENT CREDIT. (Enclose worksheet.) 15	.00
16. RESEARCH EXPENSE TAX CREDIT. (Enclose worksheet.) 16	.00
17. CARRYFORWARD OF CERTAIN CREDIT AMOUNTS. (Enclose worksheet.) 17	.00
18. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet. (Enclose worksheet.) 18	.00
19. EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE 19	.00
20. OTHER TAX CREDITS. (Enclose applicable worksheet(s).) 20	.00
21. TOTAL NONREFUNDABLE CREDITS - Add lines 8 through 20. 21	.00
22. MAINE INCOME TAX - Form 1040ME, line 22. 22	.00
23. ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 23. 23	.00

***NOTE:** Personal credits (lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. Generally, these credits are prorated on the related credit worksheet. Maine business credits are claimed in their entirety, some refundable and some limited up to the Maine tax liability (carryover provisions may apply).

2019 - Worksheet for Child Care Credit - Schedule A, Lines 1 and 9 (Enclose with your Form 1040ME)

Your child care provider may have a Step 4 Quality Certificate issued by the Department of Health and Human Services (DHHS), Office of Child and Family Services. If so, enter your child care provider's **Step 4** Child Care Quality certificate number in the space provided and enter your Step 4 child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 child care providers, go to www.maine.gov/revenue (select Tax Divisions, then select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

Step 4 Child Care Program

Name & Certificate Number: _____
(do not enter the Child Care Program's federal ID number)

Column A
Regular
Child Care
Expenses

Column B
"Step 4"
Child Care
Expenses

1. Total expenses paid for child care services included on federal Form 2441, line 2, column C..... 1. \$
- a. **Column A** - expenses paid for **regular** child care services included on line 1
 Column B - expenses paid for **Step 4** child care services included on line 1..... 1a. _____
- b. Percentage of expenses paid. **Column A** - divide line 1a, column A by line 1
 Column B - divide line 1a, column B by line 1..... 1b. _____
2. Enter amount from federal Form 1040 or 1040-SR, Schedule 3, line 2..... 2. \$
- a. **Column A** - multiply line 2 by line 1b, column A
 Column B - multiply line 2 by line 1b, column B..... 2a. _____
3. Maine Credit. **Column A** - multiply line 2a, column A by 25% (.25)
 Column B - multiply line 2a, column B by 50% (.50)..... 3. _____
4. Add line 3, column A and line 3, column B..... 4. _____

NONRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line 6a.

5. **Refundable** child care credit. Residents and part-year residents only, enter line 4 or \$500, whichever is less. 5. _____
- a. **MAINE RESIDENTS AND PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH:**
 You must prorate your refundable child care credit.
 For those filing Schedule NR, multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 5 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). 5a. _____
 ▶ **Enter line 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, line 1.**
6. **Nonrefundable** child care credit. Residents and part-year residents, subtract line 5 from line 4. Nonresidents, enter the amount from line 4. If negative, enter zero. 6. _____
- a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your nonrefundable child care credit.
 For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 6 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). 6a. _____
 ▶ **Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A, line 9.**

2019 - Worksheet for Earned Income Tax Credit - Schedule A, Lines 3 and 11 (Enclose with your Form 1040ME)

1. Enter amount from federal Form 1040, line 18a or Form 1040-SR, line 18a..... 1. _____
2. **Multiply** Line 1 by 5% (line 1 x .05)..... 2. _____
 ▶ **Maine Residents:** Enter the amount from line 2 on Form 1040ME, Schedule A, line 3. **Except**, if you are filing Schedule NRH, continue to line 3. **Part-year residents** and **nonresidents**, continue to line 3.
3. **Ratio of Maine source income: IF FILING SCHEDULE NR OR NRH**, you **must** prorate your earned income tax credit.
 For those filing Schedule NR, multiply line 2 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 2 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). 3. _____
 ▶ **Maine Resident:** If you completed line 3, enter the result on Form 1040ME, Schedule A, line 3.
 ▶ **Part-year Resident:** Enter line 3 on Form 1040ME, Schedule A, line 3.
 ▶ **Nonresident:** Enter line 3 on Form 1040ME, Schedule A, line 11.

2019 - Worksheet for Dependent Exemption Tax Credit - Schedule A, Line 8 (Enclose with your Form 1040ME)

1. Enter the number of qualifying children and dependent(s) on Form 1040ME, line 13a 1. _____
2. **Multiply** Line 1 by \$300..... 2. _____
3. Enter your 2019 Maine adjusted gross income (Form 1040ME, line 16)..... 3. _____
4. Enter \$200,000 (\$400,000 if married filing jointly)..... 4. _____
5. Subtract line 4 from line 3 (round the result up to the next \$1,000). If zero or less, skip line 6 and 7 and enter the amount from line 2 on line 8..... 5. _____
6. Divide line 5 by \$1,000..... 6. _____
7. Multiply line 6 by \$7.50..... 7. _____
8. Subtract line 7 from line 2.
 Maine residents: Enter this amount on Maine Schedule A, line 8. Except, if you are filing Schedule NRH, continue to line 9... 8. _____
 Part-year residents and **nonresidents**, continue to line 9.
9. **Ratio of Maine source income for those filing Schedule NR or Schedule NRH:**
 You must prorate your dependent exemption tax credit.
 For those filing Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 8 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then, multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). Enter the result here and on Maine Schedule A, line 8..... 9. _____

SCHEDULE NR
FORM 1040ME
2019

SCHEDULE for CALCULATING the NONRESIDENT CREDIT
PART-YEAR RESIDENTS, NONRESIDENTS and
“SAFE HARBOR” RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

Attachment Sequence No. **10**

If part-year resident, enter dates you were a Maine Resident
from _____ to _____.

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO MUST FILE SCHEDULE NR? Part-year resident, nonresident and “Safe Harbor” resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

DO NOT FILE SCHEDULE NR IF: All your income is taxable by Maine **or** if your federal filing status is “Married filing jointly” and you elect to file “Single” on the Maine return (use Schedule NRH available at www.maine.gov/revenue/forms or by calling 624-7894).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL TAX RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

IMPORTANT: If required, complete Worksheets A and B available at www.maine.gov/revenue/forms before completing Schedule NR.

1 INCOME — (If required, complete and attach Worksheets A and B available at www.maine.gov/revenue/forms):

Box A - From Worksheet B, line 15, column A

Box B - From Worksheet B, line 15, column B plus column E

Box C - From Worksheet B, line 15, column D minus column E

Box A
FEDERAL

Box B
MAINE

Box C
NON-MAINE

\$	\$	\$
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2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box A and enter the result here. Except, if non-Maine source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine source income (line 1, Box B) is negative, enter 1.0000.....

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY: Multiply amount on federal Schedule 1, line 22 by the percentage listed on line 2. Enter result here

4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY: Subtract line 3 from Line 1, Box C.....

COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY. Enter only amounts attributable to your non-resident period. See instructions.

a Additions — Specify

b Subtractions — Specify

c Total Modifications: line 5a minus line 5b (may be a negative amount).....

6 NON-MAINE ADJUSTED GROSS INCOME: Add or, if negative, subtract line 5c to or from line 4.....

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide line 6 by the amount from Form 1040ME, line 16 and enter result here. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000.....

8 MAINE INCOME TAX: Enter from Form 1040ME, line 20

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 21

PART-YEAR RESIDENT, NONRESIDENT AND “SAFE HARBOR” RESIDENT INSTRUCTIONS

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal tax return, including all schedules and worksheets. Enclose W-2 forms from other states and temporary duty (TDY) papers to support your entry in Box C.

Nonresident individuals, including individuals who were nonresidents for only part of the year and “Safe Harbor” resident individuals, who have Maine-source income may owe a Maine income tax. See page 3 of the individual income tax booklet for residency information.

MILITARY SERVICE MEMBER SPOUSE: The income of a military spouse for the performance of services in Maine will not be treated as Maine-source income subject to Maine income taxation if the military spouse is not a resident or domiciliary of Maine (or elects to retain residency in another state under the federal Military Spouse Residency Relief Act), the military spouse is located in Maine solely to be with the service member, the service member is located in Maine in compliance with military orders, and the service member and the spouse have the same state of residency or domicile.

The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or “Safe Harbor” resident were a Maine resident for the entire year and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s or “Safe Harbor” resident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 21. **NOTE:** Nonresident minimum taxability thresholds: A nonresident individual working in Maine as an employee is not required to pay a Maine tax or file a Maine return on income from personal services unless that individual works in Maine for more than 12 days and earns or derives income from all Maine sources totaling more than \$3,000. Up to 24 days performing certain personal services, such as training and site inspections, are not counted against the 12-day threshold. Also, generally, a nonresident individual present in Maine for business for no more than 12 days and earning no more than \$3,000 from business activity in Maine is not required to pay a Maine tax or file a Maine income tax return on that income. Compensation or income directly related to a declared state disaster or emergency is exempt from Maine tax if the taxpayer’s only presence in Maine is for the sole purpose of providing disaster relief. For more information, see Maine Revenue Services Rule 806 and 36 M.R.S. §§ 5142(8-B) and 5220(2) available on the MRS website at www.maine.gov/revenue (select *Laws and Rules*).

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** or **“Safe Harbor” resident** is subject to Maine income tax on taxable income derived from sources within Maine. For a description of Maine source income, see Maine Revenue Services Rule 806 available at www.maine.gov/revenue (select *Laws and Rules*) or the Instructional Pamphlets for Schedule NR or NRH at www.maine.gov/revenue (select forms).

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

You must file Schedule NR if you are a part-year resident, a nonresident or a “Safe Harbor” resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or “Safe Harbor” residents, but only one of you has Maine-source income. The nonresident or “Safe Harbor” resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married filing separately.

STEP 1 — If required, complete Worksheets A and B available at www.maine.gov/revenue/forms before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 20a.

Find the amount of Maine income tax as if you were a full-year Maine resident. To do this, complete Form 1040ME, lines 1 through 20a. Use your total federal adjusted gross income on line 14.

STEP 3 — Complete Schedule NR to compute your Nonresident Credit.

Line 1. Enter your income from Worksheet B on line 1. List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

Line 2. RATIO OF INCOME. Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. Except, if non-Maine-source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine-source income (line 1, Box B) is negative, enter 1.0000.

Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY. Complete this section only if you have federal income adjustments from non-Maine sources on federal Schedule 1, line 22. Enter the total federal income adjustments from non-Maine sources; otherwise, multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY. Subtract line 3 from line 1, Box C.

Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY. Use this section only if you have income modifications entered on Form 1040ME, line 15. Enter your modifications to income from non-Maine sources received while you were a nonresident of Maine. For details on these modifications, see the instructions for Schedule 1 on pages 5 and 6 of the individual income tax booklet. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) based on the percentage of qualified pension income received as a nonresident or a “Safe Harbor” resident.

Line 6. NON-MAINE ADJUSTED GROSS INCOME. Add or subtract your total modifications, line 5c, to or from line 4.

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000.

Line 8. MAINE INCOME TAX. Enter the Maine income tax from Form 1040ME, line 20.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 21.

WORKSHEET A - Residency Information Worksheet for Part-year Residents/Nonresidents/"Safe Harbor" Residents

Enclose with your Form 1040ME

The following individuals must complete Worksheet A: 1) All part-year residents whether moving into or out of Maine during the tax year; 2) nonresidents and "Safe Harbor" residents who are filing a Maine return for the first time, and 3) former Maine residents who are filing as nonresidents or "Safe Harbor" residents for the first time. **Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.**

	Yourself	Spouse
1. NAME.....	1.	_____
a. Social security number	1a.	_____
b. Date of birth	1b.	_____
c. Occupation.....	1c.	_____
During 2019: Unless otherwise indicated, enter "Yes" or "No" on each line.		
2. I was domiciled in (Enter state(s)).....	2.	_____
3. I was in the military and stationed in (Enter state or country)	3.	_____
a. My designated state of legal residence was (Enter state)	3a.	_____
4. The number of days I spent in Maine (for any purpose) was.....	4.	_____
5. I own(ed) a home/real property in Maine	5.	_____
a. If yes, in what municipality was the property located?.....	5a.	_____
b. Did you ever apply for a Homestead or Veterans property tax exemption?	5b.	_____
c. Have you disposed of the property?	5c.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
6. I became a Maine resident on (Enter Date)	6.	_____
a. Enter state of prior residence.....	6a.	_____
b. Registered to vote in Maine	6b.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in Maine	6c.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in Maine.....	6d.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in Maine	6e.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move)	7.	_____
a. Enter new state of residence	7a.	_____
b. Registered to vote in my new state of residence	7b.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in my new state of residence	7c.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in my new state of residence.....	7d.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in my new state of residence	7e.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
f. If married, did your spouse and dependent children (if any) move to your new state of residence?	7f.	_____
8. During period of nonresidency, have you:		
a. Performed any work or services in Maine.....	8a.	_____
If yes, list employer. (Yourself: _____ Spouse: _____)		
b. Registered an auto or other vehicle in Maine	8b.	_____
c. Renewed a Maine driver's license	8c.	_____
d. Voted in Maine, in person or by absentee ballot.....	8d.	_____
e. Attended or sent your children (if any) to a Maine school.....	8e.	_____
f. Purchased a Maine resident hunting or fishing license	8f.	_____
g. Listed Maine as your legal residence for any purpose	8g.	_____
h. Obtained or renewed any Maine trade or professional licenses or union memberships	8h.	_____
9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (Attach a separate sheet if necessary)?		_____
10. If you answered "no" to question 7(f) please explain the circumstances (Attach a separate sheet if necessary):		_____

WORKSHEET B

Income Allocation Worksheet for Part-Year Residents/Nonresidents/“Safe Harbor” Residents

(See instructions at www.maine.gov/revenue/forms) - Enclose with your Form 1040ME

Part-year residents, Nonresidents and “Safe Harbor” residents **must** complete this worksheet before completing Schedule NR.

(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)		Federal Income		Maine Resident Period (Part-year residents only)			Nonresident Period (Part-year residents, Nonresidents and “Safe Harbor” residents)		
		Column A Income from federal return		Column B Income from Column A for this period	Column C* Income from Column B earned outside of Maine		Column D Income from Column A for this period	Column E Income from Column D from Maine sources	
1. Wages, salaries, tips, other compensation**	1								
2. Taxable interest.....	2								
3. Ordinary dividends.....	3								
4. Alimony received	4								
5. Business income/loss	5								
6. Capital gain/loss	6								
7. Other gains/losses	7								
8. Taxable amount of IRA distributions	8								
9. Taxable amount of pensions and annuities	9								
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10								
11. Farm income/loss	11								
12. Unemployment Compensation	12								
13. Taxable amount of social security benefits.....	13								
14. Other income (including lump-sum distributions, but excluding state income tax refunds)	14								
15. Add lines 1 through 14.....	15								

***Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.** Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

You must attach a copy of the income tax return(s) filed with the other jurisdiction

****If necessary, use Worksheet C (Employee Apportionment Worksheet) for Part-Year Residents/Nonresidents/“Safe Harbor” Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to the Maine Revenue Services website at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

NOTE: See instructions at www.maine.gov/revenue/forms on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR.

