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

Name(s) as shown on Form 1040ME

## PROPERTY TAX FAIRNESS CREDIT SALES TAX FAIRNESS CREDIT

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.

Enclose with Form 1040ME.

If married, enter your



Attachment Sequence No. 3

**Enter your** 

See instructions. For more information, visit www.maine.gov/revenue/tax-return-forms.

Your Social Security Number

999 99 9999

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					If married, enter your				
		99	9999		pouse's date of birth	99	99	9999	
	MM	DD	YYYY			373737373	,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7373737
Physical loc	ation of prop	erty where	you lived d	uring 2022 (if different	from your mailing address	): XXXXX	(XXXX	XXXXXXX	XXX
XXXXXX	XXXXXXX	XXXXX	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXX	XXXXX	XXXXXX	XXXX
TOTAL INCOME - Complete line 1 or line 2 below, but not both. Complete line 1 if you do <u>not</u> file federal Form 1040 or Form 1040-SR. Complete line 2 if you <u>do</u> file federal Form 1040 or Form 1040-SR. Then go to line 3.									
					DO N	OT ENTER \$	signs, co	ommas, or d	ecimals.
_				FORM 1040-SR, ENTER etirement benefits. (Se	: ee instructions.)		1a.	99999	99.00
(b) Inte	erest and div	ridends. (S	ee instructio	ons.)			1b.	99999	<sup>99</sup> .00
(c) Per	nsions, annu	iities and I	RA distributi	ons. (See instructions	.)		1c.	99999	99.00
(d) Wa	iges, salaries	s, tips, etc.	(See instru	ctions.)		<u></u> .	1d.	99999	99.00
(e) Oth	ner income. (	(See instru	ctions.)				1e.	99999	99.00
-				ORM 1040-SR, ENTER:	orm 1040 SB line ()				
				orm 1040, line 9 or Fo			2a.	999	99.00
					eral Form 1040, line 6a min d retirement benefits not inc				
							2b.	99999	<sup>39</sup> .00
(c) Inte	erest not incl	uded on li	ne 2a above	e. (If filing Schedule NF	RH - see instructions.)		2c.	99999	<sup>39</sup> .00

If your Filing Status is:	AND Form 1040ME, line 13a is:					
	0	OR 1 0	R more than 1			
	Your income must be less than:					
Single	\$55,000	\$55,000	\$55,000			
Head of Household	\$70,000	\$70,000	\$86,250			
Married filing Jointly or Qualifying Widow(er)	\$70,000	\$86,250	\$86,250			

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.

(d) Loss add-backs. (See instructions.) 2d.

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.

999999.00

999999.00

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.



\*2202206\*

## PROPERTY TAX FAIRNESS CREDIT (lines 4 through 12):

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

4	4. Enter the property tax you paid on your home in 2022. (See instructions.)						999.00	
••	If you paid no property tax in 2022, skip to line 5a.							
5.	5. (a) Enter the rent you paid on your home in 2022. (See instructions.)						999.00	
	• •	(b) Does the rent entered on line 5a include heat, utilities, furniture, or similar items?						
	similar items, enter that amount on line 5c. If yes, and you do <u>not</u> 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.						999.00	
	(d) Line 5a minus line 5c.					9993	999.00	
	(e) Multiply line 5d by 15% (.15)						999.00	
	XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	0.00	2.0.0	
6.	Add lines 4 and 5e Enter the amount shown					9999	999.00	
7.	and dependents on For					9999	999.00	
	If your Filing Status is:	AND	Form 1040ME, line 13a is	s:				
		0 0	DR 1 0	R more than 1				
		Your maximum benefit base is:						
	Single	\$2,200	\$2,200	\$2,200				
	Head of Household	\$2,800	\$2,800	\$3,450				
	Married filing Jointly or Qualifying Widow(er)	\$2,800	\$3,450	\$3,450				
8.	8. Benefit base. Enter the smaller of line 6 or line 7						999.00	
9.	9. Multiply line 3 by 4% (.04)					999	999.00	
			o to line 13 below to app			X Yes	X No	
40	Out. 4 4 lin - O for - 1 lin -	0			40	Q	200	
10	Subtract line 9 from line	8			10.	93	999.00	
11.	Were you or your spous	e (if married filing joint	ly) at least 65 years of	age during the tax yea	ar? 11.	X Yes	X No	
	(a) If yes, enter \$1,500	. If no, enter \$1,000			11a.	99	999.00	
12	Enter line 10 or line 11a	whichover is smaller	here and an <b>Form 10</b> 4	IOME line 25d	12		999.00	
				rowie, inie 20a	12.	•	.00	
SA	LES TAX FAIRNESS CR	EDIT (lines 13 and 13a	a):					
13	See the table on page 1							
	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						999.00	
	Concadio 141(11, go to III1	o Toa. Outelwise, elitel	anount on Form 10	TOWIE, IIIIC ZUG	10.	•	.00	
	(a) PART-YEAR RESIDE	NTS FILING SCHEDULE	NR OR SCHEDULE NR	H - You must prorate th	ne sales			
	(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).							
						,	200	
	Enter the result her	e and on Form 1040M	E, line 25e		13a.		999.00	