



2022

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

Check here if this is an AMENDED return.

22022V0

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

Your First Name MI Your Social Security Number

Your Last Name Spouse's Social Security Number

Spouse's First Name MI Home Phone Number

Spouse's Last Name Work Phone Number

Current Mailing Address (PO Box, number, street and apartment number) City or Town State ZIP Code

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 2022.....

- 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)

PASS-THROUGH ENTITIES ONLY
Composite return, Partnership Audit, Schedule 1040C-ME Schedule 1040PA-ME

- RESIDENCY STATUS (Check one)
8. Resident 8a. Safe Harbor Resident 11. Nonresident Alien (Maine nonresident) Check here if you are filing Schedule NRH
9. Part-Year Resident 10. Nonresident 11a. Nonresident Alien (Maine resident)

12. CHECK IF: You were: 12a. 65 or over 12b. blind Spouse was: 12c. 65 or over 12d. blind

13. Enter the TOTAL number of EXEMPTIONS. See instructions..... 13.
13a. Enter the TOTAL number of qualifying children and dependents. Also see Form 1040ME, Schedule A, line 8 13a.

Table with 2 columns: Description and Amount. Rows include: 14. FEDERAL ADJUSTED GROSS INCOME .00, 15a. INCOME ADDITION MODIFICATIONS .00, 15b. INCOME SUBTRACTION MODIFICATIONS .00, 16. MAINE ADJUSTED GROSS INCOME .00, 17. DEDUCTION .00, 18. EXEMPTION .00. Includes CAUTION note and 'Calculate Your Taxable Income' label.



2202101

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/tax-return-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

Tax Payments/Refundable Credits

25.	TAX PAYMENTS.		
a.	Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)..... ➔	25a.	.00
b.	2022 estimated tax payments and 2021 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

Calculate Use Tax / Voluntary Contributions / Refund Due

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

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 12.)	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 2023 estimated tax. 33a.		
		.00 REFUND ➔ 33b.	.00

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.

Check here if this refund will go to an account outside the United States.

33c. Routing Number

33d. Account Number

33e. Type of Account: Checking Savings



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

Name(s) as shown on Form 1040ME

Your 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.	.00
	b. Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17. 34b.	.00
	c. TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c.	.00



EZ PAY at <https://portal.maine.gov/ezpay> 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: _____ Phone no.: _____ Personal identification #: _____

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.

Your signature	Date signed	Your occupation
Spouse's signature (If joint return, both must sign)	Date signed	Spouse's occupation
Your email address		

Paid Preparer's Use Only

Preparer's signature	Date signed	Preparer's phone number
Print preparer's name and name of business		Preparer's SSN or PTIN

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

DO NOT SEND PHOTOCOPIES OF RETURNS



INCOME ADDITION MODIFICATIONS

See instructions on page 6.
 Enclose with your Form 1040ME.

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



2202104

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Name(s) as shown on Form 1040ME

Your Social Security Number

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

ADDITIONS to federal adjusted gross income.

1.	Income from municipal and state bonds, other than Maine.....	1.	.00
2.	Net operating loss recovery adjustment. (Attach a schedule showing your calculation.)	2.	.00
3.	Maine Public Employees Retirement System contributions	3.	.00
4.	Bonus depreciation add-back. (See instructions.).....	4.	.00
5.	Maine capital investment credit bonus depreciation add-back. (See instructions.).....	5.	.00
6.	Fiduciary adjustment - additions only. (Attach a copy of your federal Schedule K-1.)	6.	.00
7.	Certain gains on installment sales of real or tangible property - nonresident individuals only (See instructions.)	7.	.00
8.	Enter the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation or entity disregarded as separate from its owner.....	8.	.00
9.	Enter the amount claimed as a deduction in determining federal adjusted gross income that is used to calculate the wellness programs credit under 36 M.R.S. § 5219-FF	9.	.00
10.	Business meals deduction add-back. (See instructions.).....	10.	.00
11.	Other. This line is reserved for future use. Do NOT enter an amount on this line. (See instructions.)	11.	.00
12.	Total Additions. (Add lines 1 through 11 — enter here and on 1040ME, line 15a.)	12.	.00

SCHEDULE 1S
FORM 1040ME
2022

Attachment
 Sequence No. 5

INCOME SUBTRACTION MODIFICATIONS

See instructions on pages 7 through 8.
 Enclose with your Form 1040ME.

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



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2202105

Name(s) as shown on Form 1040ME

Your Social Security Number

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

SUBTRACTIONS from federal adjusted gross income.

1. U.S. Government Bond interest included in federal adjusted gross income. (See instructions.)	1.	.00
2. State income tax refund. (Only if included in federal adjusted gross income.).....	2.	.00
3. Social Security and Railroad Retirement Benefits included in federal adjusted gross income. (See instructions.).....	3.	.00
4. Pension income deduction. (Complete and attach the worksheet on back.)..... Check here if the amount on line 4 includes military retirement pay (from line 6 of the Worksheet for Pension Income Deduction).....	4.	.00
5. Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine. (See instructions.).....	5.	.00
6. Military annuity payments made to a survivor of a deceased member of the military	6.	.00
7. Maine Public Employees Retirement System pick-up contributions paid to the taxpayer during 2022 which have been previously taxed by the state.	7.	.00
8. Fiduciary adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.)	8.	.00
9. Bonus depreciation and section 179 recapture. (See instructions.).....	9.	.00
10. Medical cannabis business expenses. (See instructions.)..... Enter your registration number or sales tax number: _____	10.	.00
11. Net operating loss recapture.	11.	.00
12. FAME nonprofit student loan repayment program.....	12.	.00
13. Qualified health care student loan payments made by your employer.....	13.	.00
14. Municipal property tax benefits for senior citizens	14.	.00
15. Family Development Account proceeds	15.	.00
16. Earnings on funds held in an ABLE savings account	16.	.00
17. Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds, and Airport Authority Bonds included in federal adjusted gross income.....	17.	.00
18. Amount of the reduction in your salaries and wages expense deduction related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit	18.	.00
19. Earnings from fishing operations contributed to a capital construction fund	19.	.00
20. Northern Maine Transmission Corporation investment income.....	20.	.00
21. Maine Space Corporation and Maine Waste Management & Recycling Program - interest income and capital gains from the sale of program bonds.....	21.	.00



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

22. All items of income, gain, interest, dividends, royalties and other items of income of a pass-through financial institution due to an ownership share in the financial institution. EIN of financial institution: _____	22.	.00
23. The total of capital gains and ordinary income resulting from depreciation recapture from the sale of multi-family affordable housing property.....	23.	.00
24. Maine seed capital credit distributions from a private venture capital fund.....	24.	.00
25. Percentage of gain from the sale of eligible timberlands.....	25.	.00
26. Income recognized from the new markets capital investment credit.....	26.	.00
27. Business interest deduction recapture.....	27.	.00
28. Other. (Attach worksheet(s) - see instructions.).....	28.	.00
29. Total Subtractions. (Add lines 1 through 28 - enter here and on 1040ME, line 15b.).....	29.	.00

2022 - Worksheet for Pension Income Deduction - Schedule 1S, Line 4

Enclose 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 \$25,000 of other eligible pension income* that is included in your federal adjusted gross income. The \$25,000 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 1S, line 7 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 8. 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 \$25,000.**

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 5b or Form 1040-SR, lines 4b and 5b). CAUTION: Include only deductible pension benefits that are <u>not</u> specifically excluded. See the instructions above.	1.	\$	\$
2. Maximum allowable deduction.	2.	\$25,000.00	\$25,000.00
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 5b or Form 1040-SR, lines 4b and 5b).	6.	\$	\$
7. Add line 5 and line 6 and enter the total for both spouses on Schedule 1S, line 4.	7.	\$	\$

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

ITEMIZED DEDUCTIONS

for Form 1040ME, line 17

Enclose with Form 1040ME.

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



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.	1.	.00
2. a. Taxes you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e.	2a.	.00
b. Deductible costs, included in line 1 above, incurred in the production of Maine exempt income.	2b.	.00
c. Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution.	2c.	.00
d. Medical and dental expenses included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 4.	2d.	.00
3. a. Deductible costs of producing income exempt from federal income tax, but taxable by Maine.	3a.	.00
b. State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b.	3b.	.00
c. Personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c.	3c.	.00
4. Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c.	4.	.00
5. Maximum allowable itemized deduction.	5.	3 1,1 5 0 .00
6. Enter the smaller of line 4 or line 5.	6.	.00
7. Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17.*	7.	.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 \$85,850 if single or married filing separately; \$128,750 if head of household; or \$171,700 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/tax-return-forms.



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2202103

Attachment
Sequence No. 7

2022

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, 3, or 4, whichever applies, of the Earned Income Tax Credit Worksheet. **(Enclose worksheet.)** *3. . 00
- 4. **Student Loan Repayment Tax Credit - for Maine residents and part-year residents only.** **(Enclose worksheet.)** *4. . 00
- 5. **Rehabilitation of Historic Properties after 2007.** **(Enclose worksheet.)** 5. . 00
- 6. **Other Refundable Tax Credits.** **(Enclose applicable worksheet(s).)** 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 4 of the Earned Income Tax Credit Worksheet. **(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(s).)** *12. . 00
- 13. **Maine Seed Capital Credit.** **(Enclose worksheet.)** 13. . 00
- 14. **Maine Capital Investment Credit.** **(Enclose worksheet.)** 14. . 00
- 15. **Research Expense Tax Credit.** **(Enclose worksheet.)** 15. . 00
- 16. **Carryforward of Certain Credit Amounts.** **(Enclose worksheet.)** 16. . 00
- 17. **Pine Tree Development Zone Credit -** Enter the amount from the Credit Application Worksheet. **(Enclose worksheet.)** 17. . 00
- 18. **Employer Credit for Family and Medical Leave**..... 18. . 00
- 19. **Employer Credit for Volunteer Firefighters and Volunteer Municipal Emergency Medical Services Persons**..... 19. . 00
- 20. **Other Nonrefundable 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, and 12 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).

SCHEDULE CP
FORM 1040ME
2022

Charitable Contributions
and Purchase of Park Passes



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Attachment
Sequence No. **2**

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

* 202202 *

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.

		\$5	\$10	\$25	Other	\$		
A. CONTRIBUTIONS	1. Endangered & Nongame Wildlife Fund "Chickadee Check-off"	\$5	\$10	\$25	Other	\$	1.	.00
	2. Maine Children's Trust	\$5	\$10	\$25	Other	\$	2.	.00
	3. Companion Animal Sterilization Fund	\$5	\$10	\$25	Other	\$	3.	.00
	4. Maine Military Family Relief Fund	\$5	\$10	\$25	Other	\$	4.	.00
	5. Maine Veterans' Memorial Cemetery Maintenance Fund	\$5	\$10	\$25	Other	\$	5.	.00
	6. Maine Public Library Fund	\$5	\$10	\$25	Other	\$	6.	.00
	7. Maine Children's Cancer Research Fund	\$5	\$10	\$25	Other	\$	7.	.00
	8. Emergency Food Assistance Program Fund	\$5	\$10	\$25	Other	\$	8.	.00
	9. TOTAL CONTRIBUTIONS. (Add lines 1 through 8.)						9.	.00
B. PARK PASSES	10. Number of Individual Day-use Park Passes:			x \$55			10.	.00
	11. Number of Vehicle Day-use Park Passes:			x \$105			11.	.00
	12. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES. (Add lines 9, 10, and 11.) Enter result here and on Form 1040ME, line 31.						12.	.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, 2023. 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 8 above may qualify for a charitable contributions deduction on your 2023 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
2022**

**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/tax-return-forms.



99

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

Physical location of property where you lived during 2022 (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 9 or Form 1040-SR, line 9.)
(If filing Schedule NRH - see instructions.) 2a. .00
- (b) Social security benefits not included on line 2a above. (Federal Form 1040, line 6a minus
line 6b or Form 1040-SR, line 6a minus line 6b) 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:	AND Form 1040ME, line 13a is:		
	0	OR 1	OR 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

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.



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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 2022. (See instructions.) 4. .00
If you paid no property tax in 2022, skip to line 5a.
- 5. (a) Enter the rent you paid on your home in 2022. (See instructions.)..... 5a. .00
If you paid no rent in 2022, 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	\$2,200	\$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. Benefit base. Enter the smaller of line 6 or line 7..... 8. .00
- 9. Multiply line 3 by 4% (.04). 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 \$1,500. If no, enter \$1,000. 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 18 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



**Form 1040ME, Schedule A, Lines 6 and 20
Other Tax Credits Worksheet
for Tax Year 2022**



Use this worksheet to list your Other Refundable Tax Credits included on Form 1040ME, Schedule A, line 6 and Other Nonrefundable Tax Credits included on Form 1040ME, Schedule A, line 20. For more information on all tax credits and to see the worksheets, visit www.maine.gov/revenue/tax-return-forms (select Worksheets for Tax Credits) or call (207) 626-8475.

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

1. Affordable Housing Tax Credit. (Enclose worksheet.)	1.	.00
2. New Markets Capital Investment Tax Credit. (Enclose worksheet.)	2.	.00
3. Centralized Partnership Audit Adjustment - net negative tax adjustment only. (Enclose worksheet.)	3.	.00
4. Credit for Major Food Processing and Manufacturing Facility Expansion. (Enclose worksheet.)	4.	.00
5. Total Other Refundable Tax Credits (add lines 1 through 4 and enter the total here and on Form 1040ME, Schedule A, line 6).....	5.	.00

Section 2. NONREFUNDABLE CREDITS:

6. Tax Credit for Certain Homestead Modifications for qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship. (Enclose worksheet.)	6.	.00
7. Credit for Disability Income Protection Plans in the Workplace. (Enclose worksheet.) ..	7.	.00
8. Certified Visual Media Production Credit. (Enclose worksheet.)	8.	.00
9. Wellness Programs Credit. (Enclose worksheet.)	9.	.00
10. Dental Care Access Credit for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program. (Enclose worksheet.)	10.	.00
11. Primary Care Access Credit for individuals certified as eligible primary care professionals by the Department of Health and Human Services, Rural Health and Primary Care. (Enclose worksheet.)	11.	.00
12. Access To Justice Credit for individuals certified as eligible attorneys by the Supreme Judicial Court. (Enclose worksheet.)	12.	.00
13. Dual Residence Tax Credit for individuals who are considered residents of both Maine and another jurisdiction for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction. (Enclose worksheet.)	13.	.00
14. Biofuel Production Tax Credit. (Enclose worksheet.)	14.	.00
15. Renewable Chemicals Tax Credit. (Enclose worksheet.)	15.	.00
16. Total Other Nonrefundable Tax Credits (add lines 6 through 15 and enter the total here and on Form 1040ME, Schedule A, line 20)	16.	.00



**2022 Worksheet for Form 1040ME, Schedule 1S, Line 28
Income Subtraction Modifications - Other Subtractions**



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Use this worksheet to list Income Subtraction Modifications - Other Subtractions for amounts that are taxable by the federal government but not by Maine in order to complete Form 1040ME, Schedule 1S, line 28. Include only items specifically listed below.

Include the taxpayer's distributive share of each item from partnerships, S corporations and other pass-through entities.

See page 2 for a description of each item listed below.

Name(s) as shown on Form 1040ME	Your Social Security Number
1. Loan Guarantee Program deferred interest..... 1.	.00
2. Holocaust victim settlement payments..... 2.	.00
3. Maine COVID disaster relief payments/COVID pandemic relief payments..... 3.	.00
4. Total Other Subtractions (add lines 1 through 3 and enter the total here and on Form 1040ME, Schedule 1S, line 28) 4.	.00



2022 Student Loan Repayment Tax Credit Worksheet

for Maine Resident & Part-year Resident Individuals
36 M.R.S. § 5217-E



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Note: If this is the first year you are claiming this credit and the documentation has not been previously provided, you **must** include a complete copy of your college transcript, proof of the educational loans that qualify for the credit, and proof of the educational loan payments you paid directly to the lender during the tax year. Maine Revenue Services may request additional documentation supporting your claim in subsequent tax years.

Name of Taxpayer (Graduate)

Graduate's Social Security Number

- Lines A - C.** Check the type of degree you received for which you made loan payments during 2022.
- A** Bachelor's
 - B** Associate
 - C** Graduate
- D** Check here if you previously received the EOTC for tax year 2019, 2020, or 2021 for a bachelor's or associate **STEM degree**. See instructions. Also see line 5 below.
- E** Year you graduated:
- F** State where the college or university is located: (Enter the two-digit state abbreviation)

- | | | |
|---|----|-----|
| 1. Enter the amount of your earned income that is included in the federal gross income reported on federal Form 1040, line 9 | 1. | .00 |
| If less than \$11,934, stop here; you cannot claim the student loan repayment tax credit. | | |
| 2. Eligible payments. Enter the amount of eligible education loan payments you made during the 2022 tax year..... | 2. | .00 |
| 3. Enter the carryforward of unused educational opportunity tax credit amounts from tax years 2012 through 2021 | 3. | .00 |
| 4. Line 2 plus line 3..... | 4. | .00 |
| 5. If Box D above is checked, enter \$3,500; otherwise, enter \$2,500. See instructions..... | 5. | .00 |
| 6. Refundable credit. Enter the smaller of line 4 or line 5. Enter the total here and on Form 1040ME, Schedule A, line 4 | 6. | .00 |

Note: MRS may request additional information supporting the credit claimed before processing the return.