2022

Schedule 1040PA-ME

Final Federal Adjustments: Partnership-Level Audit and Administrative Adjustment Report
36 M.R.S. Chapter 815, Subchapter 2

Enclose with Form 1040ME
Attachments required. See instructions.

2202209

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For tax period 99 99 9999 (MM DD YYYY) **to** 99 99 9999 (MM DD YYYY)

XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	99 9999999
Entity Name	Entity Type (see instructions)	Entity EIN
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XX 99999
Address	City	State ZIP Code

Designated State Partnership Representative

XXXXXXXXXXXXXXXXXXXXXXXX	99 9999999
Representative's Name	Representative's SSN/EIN
XXXXXXXXXXXXXXXXXXXXXXXX	999 999 9999
Designated Individual's Name	Designated Individual's Phone Number
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX XX 99999
Representative's Address	City State ZIP Code
XXXXXXXXXXXXXXXXXXXXXXXX	999 999 9999 XXXXXXXXXXXXXXXXXXXXXXXX
Representative's Email	Representative's Phone Number Representative's Relationship to Entity

		Check each box that applies.
9999	9999	a. X The partnership was subject to an IRS audit.
Review year of audited partnership	Adjustment year of audited partnership	
99 99 9999	99999999999999999999	b. X The entity is a tiered partner of a partnership subject to an IRS audit.
Federal Final Determination Date	IRS audit control number (if applicable)	c. X The partnership filed an administrative adjustment request (AAR).

1. Partnership Net Final Federal Adjustments ("FFA"):

a. Net Positive FFA. (See instructions)	1a.	99 999 999 999 .00
b. Net Negative FFA. (See instructions)	1b.	99 999 999 999 .00
c. Partnership Maine apportionment factor for the reviewed year	1c.	9.999999

2. Direct Corporate Partners and Tax-Exempt Partners with Unrelated Business Income:

a. Enter the net positive FFA from line 1a allocable to direct partners subject to Maine corporate income tax	2a.	99 999 999 999 .00
b. Enter the absolute value of net negative FFA from line 1b allocable to direct partners subject to Maine corporate income tax.	2b.	99 999 999 999 .00
c. Subtract line 2b from line 2a and multiply the result by line 1c	2c.	99 999 999 999 .00
d. Multiply line 2c by 8.93% (0.0893).	**2d.**	99 999 999 999 .00

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3. Direct Nonresident Individual, Estate, and Trust Partners:

a. Enter the net positive FFA from line 1a allocable to direct partners who are nonresident individuals, estates, and trusts	3a.	99 999 999 999	.00
b. Amount from line 3a sourced to Maine	3b.	99 999 999 999	.00
c. Enter the absolute value of net negative FFA from line 1b allocable to direct partners who are nonresident individuals, estates, and trusts	3c.	99 999 999 999	.00
d. Amount from line 3c sourced to Maine	3d.	99 999 999 999	.00
e. Subtract line 3d from line 3b	3e.	99 999 999 999	.00
f. Multiply line 3e by 7.15% (0.0715).	**3f.**	99 999 999 999	.00

4. Direct Tiered Partners

a. Enter the net positive FFA from line 1a allocable to direct tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions)	4a.	99 999 999 999	.00
b. Amount from line 4a sourced to Maine	4b.	99 999 999 999	.00
c. Enter the net positive FFA from line 1a allocable to direct tiered partners not subject to sourcing under 36 M.R.S. § 5142 (see instructions)	4c.	99 999 999 999	.00
d. Amount of line 4c that the audited partnership can clearly establish is allocable to indirect partners that are **nonresident** individuals, estates, trusts, or other partners not subject to Maine tax on the adjustments	4d.	99 999 999 999	.00
e. Combine the amounts on lines 4b and 4c, less the amount from line 4d	4e.	99 999 999 999	.00
f. Enter the absolute value of net negative FFA from line 1b allocable to direct tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions)	4f.	99 999 999 999	.00
g. Amount from line 4f sourced to Maine	4g.	99 999 999 999	.00
h. Enter the absolute value of net negative FFA from line 1b allocable to direct tiered partners not subject to sourcing under 36 M.R.S. § 5142 (see instructions)	4h.	99 999 999 999	.00
i. Amount from line 4h that the audited partnership can clearly establish is allocable to indirect partners that are **resident** individuals, estates, trusts, or other partners subject to Maine tax on the adjustments	4i.	99 999 999 999	.00
j. Subtract lines 4g and 4i from line 4e	4j.	99 999 999 999	.00
k. Multiply line 4j by 7.15% (0.0715).	**4k.**	99 999 999 999	.00

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5. Direct Maine Resident Individual, Estate, and Trust Partners

a. Enter the net positive FFA from line 1a allocable to direct partners who are Maine resident individuals, estates, or trusts ..... 5a. 99 999 999 999 .00

b. Enter the absolute value of net negative FFA from line 1b allocable to direct partners that are Maine resident individuals, estates, or trusts ..... 5b. 99 999 999 999 .00

c. Subtract line 5b from line 5a ..... 5c. 99 999 999 999 .00

d. Multiply the amount on line 5c by 7.15% (0.0715). ..... 5d. 99 999 999 999 .00

6. Tax Due/Overpayment

Combine the amounts from lines 2d, 3f, 4k, and 5d. If the result is less than zero, enter as a negative. Overpayment: If negative, also enter on *Form 1040ME, Schedule A, Lines 6 and 20 Other Tax Credits Worksheet for Tax Year 2022,* line 3. Tax due: If positive, also enter on Form 1040ME, line 20a ..... 6. 99 999 999 999 .00

7. Credit for Taxes Paid to Other Jurisdiction

a. Enter amount from line 5c ..... 7a. 99 999 999 999 .00

b. Income sourced to and taxed by other jurisdiction included in line 7a ..... 7b. 99 999 999 999 .00

c. Percent of income taxed by other jurisdiction (divide line 7b by line 7a - if line 7b is greater than 7a, enter 1.0000). ..... 7c. 99 999 999 999 .00

d. Multiply the amount on line 5d by line 7c ..... 7d. 99 999 999 999 .00

e. Income taxes paid to other jurisdiction by the partnership on adjustments shown on line 5c. ..... 7e. 99 999 999 999 .00

f. Allowable credit: enter the amount from line 7d or 7e, whichever is less. Enter the result here and on Form 1040ME, Schedule A, Line 12 ..... 7f. 99 999 999 999 .00

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.

Signature of State Partnership Representative

99 99 9999
Date