

2024
Form
1040C-ME

Composite Filing of Maine Income Tax
for Nonresident Owners



2402125

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For purposes of Form 1040C-ME, the term "owner" refers to a partner or shareholder of a pass-through entity.

For tax period 1/1/2024 to 12/31/2024 or	01 01	2024	to	123120124
	MM DD	YYYY		MM DD YYYY
Tax Payer Composite 1				22 2333444
Entity Name			Federal EIN	
51 Commerce Dr		Augusta	ME	04330
Entity Mailing Address		City or Town	State	Zip Code
John	Contact		207 123 4567	
Contact Person: First Name	Last Name		Phone Number	

- a) Check here if this is an amended return. If yes also see line a-1.....a. ☒
- a-1) Check here if filing an amended return to report federal modification amended return or alternative procedure report adjustments. (See Instructions).a-1.
- b) Number of owners participating in composite filing.
(Enclose Form 1040C-ME, Schedule 1040C-ME-1.).....b. 100
- c) Total number of owners of the entity.....c. 20

1. Composite income. (From Schedule 1040C-ME-1, line 7.)	1.	1530196 .00
2. Tax. Multiply line 1 by 7.15% (0.0715). (See instructions.).....	2.	109409 .00
3. Tax credit recapture amounts. (Enclose worksheet(s).)	3.	15000 .00
4. Nonrefundable tax credits. (From Form 1040C-ME, Schedule A, line 17.).....	4.	108742 .00
5. Net tax. Line 2 plus line 3 minus line 4.	5.	15667 .00
6. Tax payments		
a. Maine income tax withheld. (Enclose Form 1099ME.)	6a.	881 .00
b. 2024 estimated tax payments and 2023 credit carried forward, extension payments and payments with original return.(Include any real estate withholding tax payments.)	6b.	.00
c. Refundable tax credits. (From Form 1040C-ME, Schedule A, line 5.).....	6c.	1860 .00
d. If amended, enter overpayment, if any, on original return or as previously adjusted. (See instructions.)	6d.	102 .00
e. Total payments and credits. (Add lines 6a, 6b, and 6c and subtract line 6d. If the result is negative, enter a minus sign to the left of the number and skip to line 7b. Otherwise, go to line 7a.).....	6e.	2639 .00



Federal EIN

2402126

7. Overpayment/Underpayment

- a. **Overpayment.** If line 5 is less than line 6e, enter amount overpaid here and skip to line 8 (line 6e minus line 5.)

7a.

.00
- b. **Underpayment.** If line 5 is more than line 6e, enter amount underpaid here and skip to line 9 (line 5 minus line 6e.)

7b.

88410.00

8. Amount of line 7a to be:

8a. Credited to 2024 estimated tax.

.00

8b. REFUNDED.

.00

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

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

8c. Routing Number

8d. Account Number

8e. Type of Account: ☐ Checking ☐ Savings

9. Penalty for underpayment of estimated tax. (Enclose Form 2210ME.)

Check here if you checked the box on Form 2210ME, line 17.

✓

9.

.00
10. **Total Due.** Line 7b plus line 9. Pay in full with return. You may be required to make payments electronically. See instructions or MRS Rule 102.

Make check payable to **Treasurer, State of Maine.**

10.

93410.00

Third Party Designee

Do you want to allow another person to discuss this return with Maine Revenue Services? ☒ Yes (complete the following). No.

Designee's name: Phone #: 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.

Signature of Member/Owner Title Date

Print Name Email Address

For Paid Preparers Only

Paid Preparer's Signature

Date

123456789

Firm's Name (or yours, if self-employed)

Paid Preparer's Phone Number

207 888 4545

Paid Preparer's Mailing Address



File and Pay on the Maine Tax Portal at revenue.maine.gov

If enclosing a check, make check payable to: **Treasurer, State of Maine** and MAIL WITH RETURN TO: MAINE REVENUE SERVICES P.O. BOX 1065 AUGUSTA, ME 04332-1065



If not enclosing a check, MAIL RETURN TO: MAINE REVENUE SERVICES P.O. BOX 1064 AUGUSTA, ME 04332-1064



Entity Name: Tax Payer Composite 1

Federal EIN: 22 2333444

Period Covered:
MM DD YYYY MM DD YYYY

2402127

Listing of owners participating in composite filing - File with Form 1040C-ME

1. Name of Participating Owner (Last, First, MI if individual)	2. SSN/EIN	3. Check Here if EIN	4. Distributive Share %	5. Owner's Distributive Share of Entity's Maine Net Income (If negative, enter \$0)
a. John Taxpayer	111222333	✓	0 . 25 %	1080 .00
b. Beth Taxpayer	444555777		0 . 10 %	7841 .00
c. David Taxpayer	888999000		0 . 88 %	722 .00
d. Katie Taxpayer	123123123	✓	0 . 50 %	5689 .00
e.			. %	.00
f.			. %	.00
g.			. %	.00
h.			. %	.00
i.			. %	.00
j.			. %	.00
k.			. %	.00
l.			. %	.00
m.			. %	.00
n.			. %	.00
o.			. %	.00
p.			. %	.00
6. Total of column 5 amounts listed on this page.....				15332 .00
7. Total of line 6 for ALL pages. (Enter here and on Form 1040C-ME, Line 1.).....				.00

SCHEDULE A
FORM 1040C-ME
2024

ADJUSTMENTS TO TAX

See instructions.
Enclose with Form 1040C-ME.
For more information, visit maine.gov/revenue/tax-return-forms.



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2402128

Name as shown on Form 1040C-ME

Federal EIN

Section 1. Refundable Tax Credits:

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

1. Historical Rehabilitation Credit. (Enclose worksheet.)	1.	400 .00
2. Affordable Housing Tax Credit. (Enclose worksheet.)	2.	.00
3. Major Food Processing and Manufacturing Facility Expansion Credit. (Enclose worksheet.)	3.	400 .00
4. Paper Manufacturing Facility Expansion Credit. (Enclose worksheet.)	4.	1060 .00
5. Total Refundable Credits. Add lines 1 through 4. Enter result here and on Form 1040C-ME, line 6c	5.	1860 .00

Section 2. Nonrefundable Tax Credits:

6. Research Expense Tax Credit. (Enclose worksheet.)	6.	15332 .00
7. Carryforward of Certain Credit Amounts. (Enclose worksheet.)	7.	.00
8. Pine Tree Development Zone Credit. (Enclose worksheet.)	8.	.00
9. Employer Credit for Family and Medical Leave. (Enclose worksheet.)	9.	.00
10. Employer Credit for Volunteer Firefighters and Volunteer Municipal Emergency Medical Services Persons. (Enclose worksheet.)	10.	93410 .00
11. Certified Visual Media Production Credit. (Enclose worksheet.)	11.	.00
12. Biofuel Commercial Production Credit. (Enclose worksheet.)	12.	.00
13. Renewable Chemicals Tax Credit. (Enclose worksheet.)	13.	.00
14. Credit for Disability Income Protection Plans. (Enclose worksheet.)	14.	.00
15. Total Nonrefundable Credits - Add lines 6 through 14	15.	108742 .00
16. Maine Income Tax - Form 1040C-ME, line 2 plus Form 1040C-ME, line 3	16.	1639605 .00
17. Allowable Nonrefundable Credits - Amount on line 15 or line 16, whichever is less. Enter here and on Form 1040C-ME, line 4	17.	108742 .00