

99 99999999
Federal EIN

Final Federal Adjustments: Partnership-Level
Audit and Administrative Adjustment Report



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 or Overpayment

| | | |
|--|----------------|-----|
| a. Combine the amounts from lines 2d, 3f, 4k, and 5d. If the result is less than zero, enter as a negative and enter zero on line 6b 6a. | 99 999 999 999 | .00 |
| b. Credit for tax paid to other jurisdiction. If applicable, complete the worksheet on page 4 and enter the amount from line 6. Otherwise, enter 0 6b. | 99 999 999 999 | .00 |
| c. Net tax. Subtract line 6b from line 6a. If the result is less than zero, enter as a negative 6c. | 99 999 999 999 | .00 |
| d. Interest and penalty, if applicable. See instructions 6d. | 99 999 999 999 | .00 |
| e. Prepayments..... 6e. | 99 999 999 999 | .00 |
| f. Tax due or overpayment. line 6c plus line 6d minus line 6e. If the result is less than zero, enter as a negative and skip to line 8. If the result is positive, enter here and continue to line 7..... 6f. | 99 999 999 999 | .00 |

7. **Tax due:** If the amount on line 6f is positive, enter the amount here. 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**..... 7.

8. **Overpayment to be refunded:** If the amount on line 6f is negative, enter the absolute value of the amount here. Leave blank if line 6f is positive..... 8.

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

