

Form PAR

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



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\*2402209\*

For tax period 99 99 9999 to 99 99 9999 MM DD YYYY MM DD YYYY

Name of Partnership, Entity Type, EIN, Address, City, State, ZIP Code

Designated State Partnership Representative

Representative's Name, Designated Individual's Name, Representative's Address, City, State, ZIP Code, Representative's Email, Representative's Phone Number, Representative's Relationship to Entity

Reviewed year, Adjustment year, Federal Final Determination Date, IRS audit control number (if applicable)

- Check each box that applies. a. X The partnership was subject to an IRS audit. b. X The entity is a tiered partner of a partnership subject to an IRS audit. 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 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. <b>Net tax.</b> 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. <b>Tax due or overpayment.</b> 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. 99 999 999 999 .00

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. 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

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Federal EIN



Worksheet for Credit for Tax Paid to Other Jurisdiction

A. Name of other taxing jurisdiction:	XXXXXXXXXXXXXXXXXXXX		
1. Enter amount from Form PAR, line 5c.....	1.	99 999 999 999	.00
2. Income sourced to and taxed by other jurisdiction included in line 1 .....	2.	99 999 999 999	.00
3. Percent of income taxed by other jurisdiction. (Divide line 2 by line 1. If line 2 is greater than line 1, enter 1.0000). Round to 4 decimal places (e.g., 0.1234) .....	3.	9 . 999999	
4. Multiply the smaller of the amount on Form PAR, line 5d or Form PAR, line 6a by line 3. If the result is negative, enter zero .....	4.	99 999 999 999	.00
5. Income taxes paid to other jurisdiction by the partnership on adjustments shown on Form PAR, line 5c .....	5.	99 999 999 999	.00
6. Allowable credit, line 4 or 5, whichever is less. Enter here and on Form PAR, line 6b .....	6.	99 999 999 999	.00

Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction.

The credit for each jurisdiction must be computed separately. Complete a separate Worksheet for Credit for Tax Paid to Other Jurisdiction for each jurisdiction. Enter on Form PAR, line 6b, the lesser of (1) the sum of the Worksheet for Credit for Tax Paid to Other Jurisdiction, line 6 for all jurisdictions, (2) the amount on Form PAR, line 5d, or (3) the amount on Form PAR, line 6a.