

**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.



Attachment
Sequence No. 3

Name(s) as shown on Form 1040ME
XX

Your Social Security Number
999 99 9999

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
99 99 9999

If married, enter your spouse's date of birth
MM DD YYYY
99 99 9999

Physical location of property where you lived during 2022 (if different from your mailing address):
XX
XX

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. 999999.00
- (b) Interest and dividends. (See instructions.)..... 1b. 999999.00
- (c) Pensions, annuities and IRA distributions. (See instructions.)..... 1c. 999999.00
- (d) Wages, salaries, tips, etc. (See instructions.) 1d. 999999.00
- (e) Other income. (See instructions.)..... 1e. 999999.00

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. 9999.00
- (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. 999999.00
- (c) Interest not included on line 2a above. (If filing Schedule NRH - see instructions.) 2c. 999999.00
- (d) Loss add-backs. (See instructions.)..... 2d. 999999.00
- 3. **Total Income.** Add lines 1a through 1e **OR** lines 2a through 2d above..... 3. 999999.00

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.

