



2019

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

99 99 2019 to 99 99 9999 X Check here if this is an AMENDED return.

19021V0

See instructions. Print neatly in blue or black ink only.

XXXXXXXXXXXXXXXXXXXX MI X 999 99 9999
Your First Name Your Social Security Number

XXXXXXXXXXXXXXXXXXXX 999 99 9999
Your Last Name Spouse's Social Security Number

XXXXXXXXXXXXXXXXXXXX MI X 999 999 9999
Spouse's First Name Home Phone Number

XXXXXXXXXXXXXXXXXXXX 999 999 9999
Spouse's Last Name Work Phone Number

XX XXXXXXXX
Current Mailing Address (PO Box, number, street and apartment number) City or Town State ZIP Code

XX XX XXXXXX
Foreign country name Foreign province/state/county Foreign postal code

A X Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit - Maine residents and part-year residents only - see Schedule PTFC/STFC. Check this box if you are filing a return only to claim the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e. Otherwise, leave this box blank. Follow the instructions on Schedule PTFC/STFC.

1 Maine Clean Election Fund. Maine Residents Only. Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. X You X Spouse

2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2019..... X

- FILING STATUS (Check one)
3 X Single
4 X Married filing jointly (Even if only one had income)
5 X Married filing separately. Enter spouse's social security number and full name above.
6 X Head of household (With qualifying person)
7 X Qualifying widow(er) with dependent child (Year spouse died 9999)
X Composite Return (Pass-through Entities ONLY)

- RESIDENCY STATUS (Check one)
8 X Resident 8a X "Safe Harbor" Resident Check here if you are filing Schedule NRH
9 X Part-Year Resident 10 X Nonresident 11 X Nonresident Alien

12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c X 65 or over 12d X blind

13 Enter the TOTAL number of EXEMPTIONS. See instructions..... 13 99
13a Enter the TOTAL number of qualifying children and dependents. See instructions 13a 99

Table with 3 columns: Line number, Description, and Amount. Includes rows for Federal Adjusted Gross Income, Income Modifications, Maine Adjusted Gross Income, Deduction, and Exemption.

Calculate Your Taxable Income



1902101

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

| | | | |
|--|--|---|--------------|
| Calculate Your Tax and Nonrefundable Credits | 19 TAXABLE INCOME. (Line 16 minus lines 17 and 18.)..... | 19 | .00 |
| | 20 INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/forms .)..... | 20 | .00 |
| | 20a TAX CREDIT RECAPTURE AMOUNTS (Enclose worksheet(s) - see instructions). | 20a | .00 |
| | 21 NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and TDY papers, if applicable.) | 21 | .00 |
| | 22 TOTAL TAX. (Line 20 plus line 20a minus line 21) | 22 | .00 |
| | 23 NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.) | 23 | .00 |
| | 24 NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.) | 24 | .00 |
| | 25 TAX PAYMENTS. | | |
| | a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)..... ➔ | 25a | .00 |
| | b 2019 estimated tax payments and 2018 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.)..... | 25b | .00 |
| c REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.)..... | 25c | .00 | |
| d Property Tax Fairness Credit (Schedule PTFC/STFC, line 12). (See instructions.)... (For Maine residents and part-year residents only.) | 25d | .00 | |
| e Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 13 or 13a). (See instructions.) (For Maine residents and part-year residents only.) | 25e | .00 | |
| f TOTAL. (Add lines 25a, b, c, d, and e.)..... | 25f | .00 | |
| Tax Payments/Refundable Credits | 26 If this is an amended return, enter overpayment, if any, on original return or as previously adjusted..... | 26 | .00 |
| | 27 Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.) | 27 | .00 |
| | 28 INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.) | 28 | .00 |
| | 29 INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.)..... | 29 | .00 |
| | Calculate Use Tax / Voluntary Contributions / Refund Due | 30 USE TAX (SALES TAX). (See instructions.)..... | 30 |
| 30a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.).... | | 30a | .00 |
| 31 CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 10.) | | 31 | .00 |
| 32 NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a. | | 32 | .00 |
| 33 Amount of line 32 to be CREDITED to 2020 estimated tax. 33a | | | .00 REFUND ➔ |
| | | 33b | .00 |
| | | | |
| IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$20,000 or less), see page 5 of the instructions and fill in the lines below. | | | |
| Check here if this refund will go to an account outside the United States. | 33c | Routing Number | |
| | 33d | Account Number | |
| 33e Type of Account: | Checking | Savings | |



1902111

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

Name(s) as shown on Form 1040ME

Your Social Security Number

| | | |
|----------------|---|------------|
| TAX DUE | 34a TAX DUE. (Add lines 29, 30, 30a and 31.) - NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line. 34a | .00 |
| | b Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17. 34b | .00 |
| | c TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c | .00 |

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**

IMPORTANT NOTE

| | |
|--|--|
| If taxpayer is deceased , enter date of death . (Month) (Day) (Year) | If spouse is deceased , enter date of death . (Month) (Day) (Year) |
|--|--|

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

(See page 5 of the instructions.)

Designee's name: _____ Phone no.: _____ 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.

| | | | |
|--|---|-------------|-------------------------|
| SIGN HERE Keep a copy of this return for your records. | Your signature | Date signed | Your occupation |
| | Spouse's signature (If joint return, both must sign) | Date signed | Spouse's occupation |
| Paid Preparer's Use Only | Preparer's signature | Date | Preparer's phone number |
| | Print preparer's name and name of business | | Preparer's SSN or PTIN |

Avoid errors that delay processing of returns:

- Use black or blue ink. Do not use red ink.
- Be sure to enter amounts on correct lines.
- **Line A.** Check the Property Tax Fairness Credit/Sales Tax Fairness Credit box, if it applies.
 - **Line 20.** Use the correct column from the tax table for your filing status.
- **Refund.** If you overpaid your tax, enter the amount you want to be refunded on line 33b.
 - Double check social security numbers, filing status, and number of exemptions.
 - Double check mathematical calculations.
 - Be sure to sign your return.
 - Enclose W-2 forms with the return.

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
 If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

| | |
|--------------|----------------|
| Payment Plan | Injured Spouse |
|--------------|----------------|

**SCHEDULE 1
FORM 1040ME
2019**

INCOME MODIFICATIONS

See instructions on pages 5 and 6.
Enclose with your Form 1040ME

For more information, visit www.maine.gov/revenue/forms.



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Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS - For Form 1040ME, line 15

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

1 ADDITIONS to federal adjusted gross income.

| | | | |
|---|---|-----------|-----|
| a | Income from municipal and state bonds, other than Maine..... | 1a | .00 |
| b | Net Operating Loss Recovery Adjustment. (Attach a schedule showing your calculation.).. | 1b | .00 |
| c | Maine Public Employees Retirement System Contributions. | 1c | .00 |
| d | Bonus Depreciation Add-back. (See instructions.)..... | 1d | .00 |
| e | Maine Capital Investment Credit Bonus Depreciation Add-back. (See instructions.)..... | 1e | .00 |
| f | Fiduciary Adjustment - additions only. (Attach a copy of your federal Schedule K-1.) | 1f | .00 |
| g | Certain gains on installment sales of real or tangible property - nonresident individuals only (See instructions.) | 1g | .00 |
| h | Other. (Attach worksheet(s) - see instructions.) | 1h | .00 |
| i | Total Additions. (Add lines 1a through 1h.)..... | 1i | .00 |

2 SUBTRACTIONS from federal adjusted gross income.

| | | | |
|---|--|-----------|-----|
| a | U.S. Government Bond interest included in federal adjusted gross income. (See instructions.)...2a | | .00 |
| b | State Income Tax Refund. (Only if included in federal adjusted gross income.) | 2b | .00 |
| c | Social Security and Railroad Retirement Benefits included in federal adjusted gross income. (See instructions.)..... | 2c | .00 |
| d | Pension Income Deduction. (Complete and attach the worksheet on back.)..... Check here if the amount on line 2d includes military retirement pay (from line 6 of the Worksheet for Pension Income Deduction). | 2d | .00 |
| e | Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine. (See instructions.)..... | 2e | .00 |
| f | Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2019 which have been previously taxed by the state..... | 2f | .00 |
| g | Fiduciary Adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.) | 2g | .00 |
| h | Bonus Depreciation and Section 179 Recapture. (See instructions.) | 2h | .00 |
| i | Medical marijuana business expenses. (See instructions.)..... Enter your registration number or sales tax number: _____ | 2i | .00 |
| j | Net operating losses disallowed for federal tax purposes..... | 2j | .00 |
| k | Other. (Attach worksheet(s) - see instructions.)..... (Do not enter non-Maine source income on line 2k.) | 2k | .00 |
| l | Total Subtractions. (Add lines 2a through 2k.)..... | 2l | .00 |

3 Net Modification. (Subtract line 2l from line 1i — enter here and on 1040ME, line 15.)

| | | | |
|--|---|----------|-----|
| | (If negative, enter a minus sign in the box to the left of the number.) | 3 | .00 |
|--|---|----------|-----|

**SCHEDULE 2
FORM 1040ME**

ITEMIZED DEDUCTIONS

for Form 1040ME, line 17

Attachment
Sequence No. 6

2019

Enclose with Form 1040ME
For more information, visit www.maine.gov/revenue/forms.



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Name(s) as shown on Form 1040ME

Your Social Security Number

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

| | | | | |
|------------|---|----------|---------------|------------|
| 1 | Total itemized deductions from federal Form 1040 or 1040-SR, Schedule A, line 17. | 1 | | .00 |
| 2 a | Taxes you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e... 2a | | | .00 |
| b | Deductible costs, included in line 1 above, incurred in the production of Maine exempt income. 2b | | | .00 |
| c | Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution. 2c | | | .00 |
| d | Medical and dental expenses included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 4. 2d | | | .00 |
| 3 a | Deductible costs of producing income exempt from federal income tax, but taxable by Maine..... 3a | | | .00 |
| b | State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b. 3b | | | .00 |
| c | Personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c. 3c | | | .00 |
| 4 | Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c..... 4 | | | .00 |
| 5 | Maximum allowable itemized deduction..... 5 | | 29,550 | .00 |
| 6 | Enter the smaller of line 4 or line 5..... 6 | | | .00 |
| 7 | Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17.* 7 | | | .00 |

**NOTE: If the amount on line 7 above is less than your allowable standard deduction, use the standard deduction.
If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.*

CAUTION: Your deduction, on line 7 above may be limited. You must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$81,450 if single or married filing separately; \$122,200 if head of household; or \$162,950 if married filing jointly or qualifying widow(er).

**SCHEDULE A
FORM 1040ME**

ADJUSTMENTS TO TAX

See instructions.

Enclose with Form 1040ME.

For more information, visit www.maine.gov/revenue/forms.



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1902103

Your Social Security Number

Attachment
Sequence No. 7

2019

Name(s) as shown on Form 1040ME

Section 1. REFUNDABLE CREDITS:

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

- 1. **CHILD CARE CREDIT - for Maine residents and part-year residents only.** Enter the amount from line 5, or line 5a, of the Child Care Credit Worksheet on the next page. **(Enclose worksheet.)**... *1 .00
- 2. **ADULT DEPENDENT CARE CREDIT.** Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. **(Enclose worksheet.)** *2 .00
- 3. **EARNED INCOME TAX CREDIT - for Maine residents and part-year residents only.** Enter the amount from line 2, or line 3, whichever applies, of the Earned Income Tax Credit Worksheet on the next page. **(Enclose worksheet.)** *3 .00
- 4. **CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only.** **(Enclose worksheet.)** *4 .00
- 5. **REHABILITATION OF HISTORIC PROPERTIES AFTER 2007.** **(Enclose worksheet.)** 5 .00
- 6. **NEW MARKETS TAX CREDIT.** **(Enclose worksheet.)** 6 .00
- 7. **TOTAL REFUNDABLE CREDITS.** Add lines 1 through 6. Enter result here and on Form 1040ME, line 25c. 7 .00

Section 2. NONREFUNDABLE CREDITS (See instructions for details):

- 8. **DEPENDENT EXEMPTION TAX CREDIT.** See instructions and, if necessary, enclose worksheet on the next page. Enter the amount from Form 1040ME, line 13a _____ x \$300. ... *8 .00
- 9. **CHILD CARE CREDIT.** Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet on the next page. **(Enclose worksheet.)** *9 .00
- 10. **ADULT DEPENDENT CARE CREDIT.** Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. **(Enclose worksheet.)** *10 .00
- 11. **EARNED INCOME TAX CREDIT for nonresidents only.** Enter amount from line 3 of the Earned Income Tax Credit Worksheet on the next page. **(Enclose worksheet.)** *11 .00
- 12. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS.** Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. **(Enclose worksheet.)** . *12 .00
- 13. **MAINE SEED CAPITAL CREDIT.** **(Enclose worksheet.)** 13 .00
- 14. **CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only.** **(Enclose worksheet.)** *14 .00
- 15. **MAINE CAPITAL INVESTMENT CREDIT.** **(Enclose worksheet.)** 15 .00
- 16. **RESEARCH EXPENSE TAX CREDIT.** **(Enclose worksheet.)** 16 .00
- 17. **CARRYFORWARD OF CERTAIN CREDIT AMOUNTS.** **(Enclose worksheet.)** 17 .00
- 18. **PINE TREE DEVELOPMENT ZONE CREDIT -** Enter the amount from the Credit Application Worksheet. **(Enclose worksheet.)** 18 .00
- 19. **EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE.** 19 .00
- 20. **OTHER TAX CREDITS.** **(Enclose applicable worksheet(s).)** 20 .00
- 21. **TOTAL NONREFUNDABLE CREDITS -** Add lines 8 through 20. 21 .00
- 22. **MAINE INCOME TAX -** Form 1040ME, line 22. 22 .00
- 23. **ALLOWABLE NONREFUNDABLE CREDITS -** Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 23. 23 .00

***NOTE:** Personal credits (lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. Generally, these credits are prorated on the related credit worksheet. Maine business credits are claimed in their entirety, some refundable and some limited up to the Maine tax liability (carryover provisions may apply).

**SCHEDULE CP
FORM 1040ME
2019**

**Charitable Contributions
and Purchase of Park Passes**



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Attachment
Sequence No. 2

For more information, go to www.maine.gov/revenue/forms.

1902202

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You need to file Schedule CP only if you want to make voluntary charitable contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. Otherwise do not file Schedule CP.

Enter line totals below. DO NOT
enter \$ signs, commas, or decimals:

| A. CONTRIBUTIONS | | | | | | | | |
|-------------------|---|-----|-------|------|----------|---|-----|-----|
| 1. | Endangered & Nongame Wildlife Fund "Chickadee Check-off" | \$5 | \$10 | \$25 | Other \$ | 1 | .00 | |
| 2. | Maine Children's Trust | \$5 | \$10 | \$25 | Other \$ | 2 | .00 | |
| 3. | Companion Animal Sterilization Fund | \$5 | \$10 | \$25 | Other \$ | 3 | .00 | |
| 4. | Maine Military Family Relief Fund | \$5 | \$10 | \$25 | Other \$ | 4 | .00 | |
| 5. | Maine Veterans' Memorial Cemetery Maintenance Fund | \$5 | \$10 | \$25 | Other \$ | 5 | .00 | |
| 6. | Maine Public Library Fund | \$5 | \$10 | \$25 | Other \$ | 6 | .00 | |
| 7. | TOTAL CONTRIBUTIONS. (Add lines 1 through 6.) | | | | | | 7 | .00 |
| B. PARK PASSES | | | | | | | | |
| 8. | Number of Individual Day-use Park Passes: | x | \$55 | | | | 8 | .00 |
| 9. | Number of Vehicle Day-use Park Passes: | x | \$105 | | | | 9 | .00 |
| 10. | TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES. (Add lines 7, 8 and 9.) Enter result here and on Form 1040ME, line 31. | | | | | | 10 | .00 |

Neither Maine Revenue Services nor the Bureau of Parks and Lands are responsible for undelivered, lost, destroyed, or stolen park passes. Replacement passes will be sold at the original purchase price. Photocopies or electronic photos of park passes are not accepted.

MRS will issue park passes through July 31, 2020. For additional park pass options, fees, and rules, or to purchase your park pass online directly from the Bureau of Parks and Lands, visit:
www.MaineStateParkPass.com.

Note: If you are filing an amended return, the correct amount of your charitable contributions and park passes must agree with the total amounts shown on your original return. Contribution and park pass amounts cannot be changed on your amended return.

Any voluntary charitable contribution you make on lines 1 through 6 above may qualify for a charitable contributions deduction on your 2020 federal and Maine income tax returns if you itemize deductions. For more information, see federal Publication 526, "Charitable Contributions" available at www.irs.gov.

**SCHEDULE
PTFC/STFC
FORM 1040ME
2019**

**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/forms.



99

Attachment
Sequence No. 3

Name(s) as shown on Form 1040ME

Your Social Security Number

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

If married, enter your
spouse's date of birth

MM DD YYYY

Physical location of property where you lived during 2019 (if different from your mailing address):

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. .00
- (b) Interest and dividends. (See instructions.)..... 1b. .00
- (c) Pensions, annuities and IRA distributions. (See instructions.)..... 1c. .00
- (d) Wages, salaries, tips, etc. (See instructions.) 1d. .00
- (e) Other income. (See instructions.)..... 1e. .00

OR, IF YOU DO FILE FEDERAL FORM 1040 OR FORM 1040-SR, ENTER:

- 2. (a) Federal total income. (From federal Form 1040, line 7b or Form 1040-SR, line 7b.)
If filing Schedule NRH - see instructions..... 2a. .00
- (b) Social security benefits not included on line 2a above. (Federal Form 1040, line 5a minus
line 5b or Form 1040-SR, line 5a minus line 5b) and railroad retirement benefits not included
on line 2a above. (See instructions.)..... 2b. .00
- (c) Interest not included on line 2a above. If filing Schedule NRH - see instructions..... 2c. .00
- (d) Loss add-backs. (See instructions.)..... 2d. .00
- 3. **Total Income.** Add lines 1a through 1e **OR** lines 2a through 2d above..... 3. .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 maximum income limitation is: | | |
| Single | \$34,167 | \$34,167 | \$34,167 |
| Head of Household | \$44,167 | \$44,167 | \$55,000 |
| Married filing Jointly or Qualifying Widow(er) | \$44,167 | \$55,000 | \$55,000 |

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.



1902206

PROPERTY TAX FAIRNESS CREDIT (lines 4 through 12):

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

- 4. Enter the property tax you paid on your home in 2019. (See instructions.)4. .00
If you paid no property tax in 2019, skip to line 5a.
- 5. (a) Enter the rent you paid on your home in 2019. (See instructions.).....5a. .00
If you paid no rent in 2019, skip to line 6.
- (b) Does the rent entered on line 5a include heat, utilities, furniture or similar items?..... 5b. Yes No
- (c) If line 5b is yes and you know the amount paid for heat, utilities, furniture or similar items, enter that amount on line 5c. If yes, and you do not know the amount paid, multiply line 5a by 15% (.15) and enter the result on line 5c. If line 5b is no, enter "0" on line 5c. 5c. .00
- (d) Line 5a minus line 5c.5d. .00
- (e) Multiply line 5d by 15% (.15).5e. .00
- (f) Landlord's name and telephone number:
- 6. Add lines 4 and 5e.....6. .00
- 7. Enter the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a: 7. .00

| If your Filing Status is: | Form 1040ME, line 13a is: | | |
|--|-------------------------------|---------|----------------|
| | AND 0 | OR 1 | OR more than 1 |
| ↓ | Your maximum benefit base is: | | |
| Single | \$2,050 | \$2,050 | \$2,050 |
| Head of Household | \$2,650 | \$2,650 | \$3,300 |
| Married filing Jointly or Qualifying Widow(er) | \$2,650 | \$3,300 | \$3,300 |

- 8. Benefit base. Enter the smaller of line 6 or line 7.....8. .00
- 9. Multiply line 3 by 6% (.06).9. .00
(a) Is the amount on line 8 more than the amount on line 9? If yes, go to line 10 below. If no, you do not qualify for the property tax fairness credit. Go to line 13 below to apply for the sales tax fairness credit.9a. Yes No
- 10. Subtract line 9 from line 8..... 10. .00
- 11. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year? 11. Yes No
(a) If yes, enter \$1,200. If no, enter \$750. 11a. .00
- 12. Enter line 10 or line 11a, whichever is smaller, here and on **Form 1040ME, line 25d**. 12. .00

SALES TAX FAIRNESS CREDIT (lines 13 and 13a):

- 13. See the table on page 16 for your filing status. Enter the amount shown for your total income from line 3 and the number of qualifying children and dependents. If you are filing Schedule NR or Schedule NRH, go to line 13a. Otherwise, enter this amount on Form 1040ME, line 25e..... 13. .00
(a) **PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH - You must prorate the sales tax fairness credit.** Schedule NR, multiply line 13 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). Schedule NRH, multiply line 13 by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C).
Enter the result here and on Form 1040ME, line 25e. 13a. .00



**Form 1040ME, Schedule A, Line 20 - Other Tax Credits
Worksheet for Tax Year 2019**



1902113

Use this worksheet to list your Other Tax Credits included on Form 1040ME, Schedule A, line 20. For more information on all tax credits and to see the worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call 626-8475.

Name(s) as shown on Form 1040ME

Your Social Security Number

| | | | |
|----|--|----|-----|
| 1. | AccessAble Home Tax Credit for qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability physical hardship | 1. | .00 |
| 2. | Credit for Disability Income Protection Plans in the Workplace | 2. | .00 |
| 3. | Media Production Credit | 3. | .00 |
| 4. | Wellness Programs Credit | 4. | .00 |
| 5. | Dental Care Access Credit for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program | 5. | .00 |
| 6. | Primary Care Access Credit for individuals certified as eligible primary care professionals by the Department of Health and Human Services, Rural Health and Primary Care. | 6. | .00 |
| 7. | Dual Residence Tax Credit for individuals who are considered residents of both Maine and another state for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction | 7. | .00 |
| 8. | Total Other Tax Credits (add lines 1 through 7 and enter the total here and on Form 1040ME, Schedule A, line 20)..... | 8. | .00 |



**Worksheet for Form 1040ME, Schedule 1, Line 1h
Income Modifications - Other Additions**



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1902213

Use this worksheet to list Other Addition Income Modifications that are taxable by Maine but not by the federal government that must be included on Form 1040ME, Schedule 1, line 1h. Include only items listed below.

Include the taxpayer's distributive share of each item from partnerships, S corporations and other pass-through entities.

See page 2 for a description of each item listed below.

Name(s) as shown on Form 1040ME

Your Social Security Number

| | | |
|--|----|-----|
| <p>1. Enter the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation or entity disregarded as separate from its owner.....</p> | 1. | .00 |
| <p>2. Enter the amount claimed as a deduction in determining federal adjusted gross income that is used to calculate the wellness programs credit under 36 M.R.S. § 5219-FF.....</p> | 2. | .00 |
| <p>3. Total Other additions (Add lines 1 and 2 and enter on Form 1040ME, Schedule 1, line 1h)</p> | 3. | .00 |





Worksheet for Form 1040ME, Schedule 1, Line 2k Income Modifications - Other Subtractions



1902214

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Use this worksheet to list Other Subtraction Income Modifications - for amounts that are taxable by the federal government but not by Maine in order to complete Form 1040ME, Schedule 1, line 2k. Include only items specifically listed below.

Include the taxpayer's distributive share of each item from partnerships, S corporations and other pass-through entities.

See pages 2 through 4 for a description of each item listed below.

Name(s) as shown on Form 1040ME

Your Social Security Number

| | | | |
|-----|---|-----|-----|
| 1. | Net operating losses carried forward from previous tax years | 1. | .00 |
| 2. | Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds, and Airport Authority Bonds included in federal adjusted gross income..... | 2. | .00 |
| 3. | Military annuity payments made to a survivor of a deceased member of the military | 3. | .00 |
| 4. | Student loan payments made by your employer under the Maine educational opportunity program | 4. | .00 |
| 5. | Amount of the reduction in your salaries and wages expense deduction related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit | 5. | .00 |
| 6. | Holocaust victim settlement payments..... | 6. | .00 |
| 7. | Family Development Account proceeds | 7. | .00 |
| 8. | Earnings from fishing operations contributed to a capital construction fund..... | 8. | .00 |
| 9. | Northern Maine Transmission Corporation investment income..... | 9. | .00 |
| 10. | Municipal property tax benefits for senior citizens | 10. | .00 |
| 11. | Maine Waste Management & Recycling Program - interest income and capital gains from the sale of program bonds | 11. | .00 |
| 12. | All items of income, gain, interest, dividends, royalties and other items of income of a pass-through financial institution due to an ownership share in the financial institution. (EIN of financial institution _____) | 12. | .00 |
| 13. | The total of capital gains and ordinary income resulting from depreciation recapture from the sale of multi-family affordable housing property. | 13. | .00 |
| 14. | Maine seed capital credit distributions from a private venture capital fund..... | 14. | .00 |
| 15. | Sale of eligible timberlands | 15. | .00 |
| 16. | New markets capital investment credit..... | 16. | .00 |
| 17. | Total Other Subtractions (add lines 1 through 16 and enter the total here and on Form 1040ME, Schedule 1, line 2k)..... | 17. | .00 |

2019 Educational Opportunity Tax Credit Worksheet



for Maine Resident & Part-year Resident Individuals

36 M.R.S. § 5217-D



1902207

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IMPORTANT NOTE: Use this worksheet if you paid all of your education loan payments directly to the lender. If you are claiming the credit for more than one degree, complete a separate worksheet for each degree. See instructions.

Note: If this is the first year you are claiming this credit, you **must** include a complete copy of your college transcript, proof of the educational loans that qualify for the credit and proof of the educational loan payments you paid directly to the lender during the tax year. Additionally, Maine Revenue Services may request additional documentation supporting your claim in subsequent tax years.

Name of Graduate

Graduate's Social Security Number

- Lines A - C.** Check the type of degree you received. Check only one box.
- | | |
|---------------------|---|
| A Bachelor's | D If Box A is checked, also check here if this is a degree in Science, Technology, Engineering or Mathematics ("STEM"). See instructions. |
| B Associate | |
| C Graduate | E Date you graduated: |

F College or university from which you obtained the degree:

G State where the college or university is located: (Enter the two-digit state abbreviation)

H Name of degree as it appears on your diploma:
(Example: Bachelor of Science Computer Science)

1. **Eligible payments.** Enter the amount from the Educational Opportunity Tax Credit - Loan Payment Schedule, line 3 1. **.00**

Proration factor. If you earned credit hours toward your degree before January 1, 2008, complete lines 2, 3 and 4. Otherwise, enter the amount from line 1 on line 5.

2. Enter the number of credit hours you earned toward your degree after December 31, 2007.. 2.

3. Enter the total number of credit hours earned for your degree 3.
(Do not enter more than the total number of credit hours required to earn the degree.)

4. Divide line 2 by line 3. (Round the result to four decimal places. Do not enter more than 1.0000.) . 4. **.**

5. If you completed lines 2, 3 and 4, multiply line 1 by line 4. Otherwise, enter the amount from line 1 5. **.00**

a) **Refundable credit.** If either line B or line D above is checked, enter the amount from line 5. Also enter this amount on Form 1040ME, Schedule A, line 4..... 5a. **.00**

b) If neither line B nor line D above is checked, enter the amount from line 5..... 5b. **.00**

6. Enter the carryforward of unused credit amounts from prior tax years..... 6. **.00**

7. **Nonrefundable credit.** Add lines 5b and 6. Enter the total here and on Form 1040ME, Schedule A, line 14 7. **.00**

Note: The credit amount on line 7 cannot exceed your tax due; however, unused credit amounts may be carried forward for up to 10 years - see instructions.

Keep a record of the unused credit amount available for future tax years.