

Check Boxes are coded as "Data Type" Numerical "N" with a blank being coded as a zero "0" and a check being coded as a one "1".  
 Grid locations given pertain location on the form indicated in the "Source Form and Special Requirements" column.  
 Special requirements for certain fields are provided.  
 More complete guidance is provided in the 2-D Barcode Guidelines available on line at [www.maine.gov/revenue/vendors](http://www.maine.gov/revenue/vendors)

Changes From Last Year Highlighted in Yellow

2-D Bar Code location is on Page 1 of the 1040 form grid location 34-31 to 45-80

Updated 11/14/2019 Multiple changes have been made to the 2019-1040ME 2D Barcode. Shown highlighted in yellow.

MAINE INDIVIDUAL INCOME TAX 1040ME FORM WITH SCHEDULES 1, 2, A, CP, PTFC and WKSHT's SCHA, SCHIADD, SCHISUB AND EDU OPI									
2-D Field	No	FIELD NAME	Data Type	Size	Field	Req'd	VALUE	Source Form and Special Requirements	pt
	1	HEADER_VER_NUMBER	AN	2	Y		T1	NACTP/FTA STANDARD	
	2	VENDOR_CDE	N	4	Y		NACTP/FTA Assigned	Of vendor creating 2D barcode	
	3	SOFTWARE_VER	AN	2	Y			Vendor provided	
	4	VENDOR_CDE_ME	N	2	Y			Substitute Form Vendor Code Assigned by Maine Revenue Services	6-79,02
	5	STATE_CDE	A	2	Y		ME	USPS Codes	
	6	FORM_YR_NUMBER	N	4	Y		2019		Changed Year
	7	FORM_CDE	AN	7	Y		1040L19	Individual Income Tax Return 1040ME	Changed Form CDE
	8	FORM_VERS_NUM	AN	2	Y			This must be advanced with each revision and form needs to be retested and approved to allow processing.	
	9	TP_START	N	8	Y		MMDDYYYY	Form 1040ME Pg1. Default 01012019	Updated Year On Dates
	10	TP_END	N	8	Y		MMDDYYYY	Form 1040ME Pg1. Default 12312019	
	11	AMENDED	N	1	Y		0 or 1	Form 1040ME Pg1.	
	12	ENTITY_ID	N	9	Y			Form 1040ME Pg1.	
	13	SSN_SPOUSE	N	9	Y			Form 1040ME Pg1.	
	14	FIRST_NAME	A	15				Form 1040ME Pg1.	
	15	MI	A	1				Form 1040ME Pg1.	
	16	NAME	AN	20	Y			Form 1040ME Pg1.	
	17	SP_FIRST_NAME	A	15				Form 1040ME Pg1.	
	18	SP_INITIAL	A	1				Form 1040ME Pg1.	
	19	SP_LAST_NAME	AN	20	Y			Form 1040ME Pg1.	
	20	ADDRESS_1	AN	30	Y			Form 1040ME Pg1.	
	21	CITY	AN	20	Y			Form 1040ME Pg1.	
	22	STATE	A	2	Y			Form 1040ME Pg1. If non-USA use "XX".	
	23	ZIP	AN	10	Y			Form 1040ME Pg1. If non-USA then put foreign postal in this field & Line 31. Field cannot be null.	
	24	COUNTRY	A	3	Y			Refer to 2-D Barcode Guidelines for authorized abbreviations	
	25	H_AREA_CODE	N	3				Form 1040ME Pg1.	16-66,03
	26	HOME_PHONE	N	7				Form 1040ME Pg1.	16-72,08
	27	W_AREA_CODE	N	3				Form 1040ME Pg1.	19-66,03
	28	WORK_PHONE	N	7				Form 1040ME Pg1.	19-72,08
	29	COUNTRY_NAME	A	15				Form 1040ME Pg1.	25-09,28
	30	FOREIGN_STATE	A	2				Form 1040ME Pg1.	25-61,02
	31	FOREIGN_POSTAL	AN	10				Form 1040ME Pg1. If this field has data then USA Zip (Line 23) needs to also hold the same value.	25-73,06
	32	MPFTC_CKBX	N	1	Y		0 or 1	Form 1040ME Pg1.	29-12,01
	33	LINE_1a	N	1	Y		0 or 1	Form 1040ME Pg1.	33-37,01
	34	LINE_1b	N	1	Y		0 or 1	Form 1040ME Pg1.	33-43,01
	35	LINE_2	N	1	Y		0 or 1	Form 1040ME Pg1.	33-79,01
	36	LINE_3	N	1	Y		0 or 1	Form 1040ME Pg1.	35-08,01
	37	LINE_4	N	1	Y		0 or 1	Form 1040ME Pg1.	36-08,01
	38	LINE_5	N	1	Y		0 or 1	Form 1040ME Pg1.	38-08,01
	39	LINE_6	N	1	Y		0 or 1	Form 1040ME Pg1.	40-08,01
	40	LINE_7	N	1	Y		0 or 1	Form 1040ME Pg1.	41-08,01
	41	YR_SP_DIED	N	4			YYYY	Form 1040ME Pg1.	42-23,04
	42	COMPOSITE_NRC	N	1	Y		0 or 1	Form 1040ME Pg1.	43-08,01
	43	LINE_8	N	1	Y		0 or 1	Form 1040ME Pg1.	47-09,01
	44	LINE_8a	N	1	Y		0 or 1	Form 1040ME Pg1.	47-26,01
	45	LINE_9	N	1	Y		0 or 1	Form 1040ME Pg1.	48-09,01
	46	LINE_10	N	1	Y		0 or 1	Form 1040ME Pg1.	48-26,01
	47	LINE_11	N	1	Y		0 or 1	Form 1040ME Pg1.	48-44,01
	48	LINE_11_FILING_NRH	N	1	Y		0 or 1	Form 1040ME Pg1.	48-61,01
	49	LINE_12a	N	1	Y		0 or 1	Form 1040ME Pg1.	50-25,01
	50	LINE_12b	N	1	Y		0 or 1	Form 1040ME Pg1.	50-37,01
	51	LINE_12c	N	1	Y		0 or 1	Form 1040ME Pg1.	50-59,01
	52	LINE_12d	N	1	Y		0 or 1	Form 1040ME Pg1.	50-72,01
	53	LINE_13	N	1	Y		0 or 1 or 2	Form 1040ME Pg1.	52-78,02
	54	LINE_13a	N	2				Form 1040ME Pg1.	53-78,02
	55	LINE_14	N	11				Form 1040ME Pg1.	55-68,09
	56	LINE_15	N	11				Form 1040ME Pg1.	57-68,09
	57	LINE_16	N	11				Form 1040ME Pg1.	59-68,09
	58	STANDARD	N	1	Y		0 or 1	Form 1040ME Pg1.	60-19,01
	59	ITEMIZED	N	1	Y		0 or 1	Form 1040ME Pg1.	61-19,01
	60	LINE_17	N	11				Form 1040ME Pg1.	60-68,09
	61	LINE_18	N	7				Form 1040ME Pg1.	62-72,05
	62	LINE_19	N	11				Form 1040ME Pg2.	10-68,09
	63	LINE_20	N	11				Form 1040ME Pg2.	12-68,09
	64	LINE_20a	N	11				Form 1040ME Pg2.	14-68,09
	65	LINE_21	N	11				Form 1040ME Pg2.	16-68,09
	66	LINE_22	N	11				Form 1040ME Pg2.	18-68,09
	67	LINE_23	N	11				Form 1040ME Pg2.	20-68,09
	68	LINE_24	N	11				Form 1040ME Pg2.	22-68,09
	69	LINE_25a	N	11				Form 1040ME Pg2.	24-68,09
	70	LINE_25b	N	11				Form 1040ME Pg2.	27-68,09
	71	LINE_25c	N	11				Form 1040ME Pg2.	29-68,09
	72	LINE_25d	N	11				Form 1040ME Pg2.	31-68,09
	73	LINE_25e	N	11				Form 1040ME Pg2.	33-68,09
	74	LINE_25f	N	11				Form 1040ME Pg2.	35-68,09
	75	LINE_26	N	11				Form 1040ME Pg2.	37-68,09
	76	LINE_27	N	11				Form 1040ME Pg2.	39-68,09
	77	LINE_28	N	11				Form 1040ME Pg2.	41-68,09
	78	LINE_29	N	11				Form 1040ME Pg2.	43-68,09
	79	LINE_30	N	11				Form 1040ME Pg2.	45-68,09
	80	LINE_30a	N	11				Form 1040ME Pg2.	47-68,09
	81	LINE_31	N	11				Form 1040ME Pg2.	49-68,09
	82	LINE_32	N	11				Form 1040ME Pg2.	51-68,09
	83	LINE_33a	N	8				Form 1040ME Pg2.	53-31,09
	84	LINE_33b	N	11				Form 1040ME Pg2.	53-68,09
	85	ACCOUNT_OUTSIDE_US	N	1	Y		0 or 1	Form 1040ME Pg2.	59-24,01
	86	LINE_33c	N	9				Form 1040ME Pg2.	57-50,09
	87	LINE_33d	N	17				Form 1040ME Pg2.	59-50,17
	88	CHECKING	N	1	Y		0 or 1	Form 1040ME Pg2.	61-22,01
	89	SAVINGS	N	1	Y		0 or 1	Form 1040ME Pg2.	61-34,01
	90	LINE_34a	N	11				Form 1040ME Pg3.	13-68,09
	91	LINE_34a1	N	1	Y		0 or 1	Form 1040ME Pg3.	15-44,01
	92	LINE_34a2	N	11				Form 1040ME Pg3.	15-68,09
	93	LINE_34c	N	11				Form 1040ME Pg3.	17-68,09
	94	TAXPAYER_DECEASED	N	8			MMDDYYYY	Form 1040ME Pg3.	22-36,10
	95	SPOUSE_DECEASED	N	8			MMDDYYYY	Form 1040ME Pg3.	22-65,10
	96	DISCUSS_3RD_PARTY_Y	N	1	Y		0 or 1	Form 1040ME Pg3.	26-58,01
	97	PREPARER_SSN_OR_PTIN	AN	9				Form 1040ME Pg3.	43-69,09

98	PP	N	1	Y	0 or 1	Form 1040ME Pg3.	62-64.01	
99	IS	N	1	Y	0 or 1	Form 1040ME Pg3.	62-73.01	
100	FORM_CDE	AN	7	Y	SCHED_1	INCOME MODIFICATIONS		
101	LINE_1a	N	11			Form 1040ME Schedule 1	15-66.10	
102	LINE_1b	N	11			Form 1040ME Schedule 1	17-66.10	
103	LINE_1c	N	11			Form 1040ME Schedule 1	19-66.10	
104	LINE_1d	N	11			Form 1040ME Schedule 1	21-66.10	
105	LINE_1e	N	11			Form 1040ME Schedule 1	23-66.10	
106	LINE_1f	N	11			Form 1040ME Schedule 1	25-66.10	
107	LINE_1g	N	11			Form 1040ME Schedule 1	27-66.10	
108	LINE_1h	N	11			Form 1040ME Schedule 1	29-66.10	
109	LINE_1i	N	11			Form 1040ME Schedule 1	31-66.10	Added Line ti.
110	LINE_2a	N	11			Form 1040ME Schedule 1	34-66.10	
111	LINE_2b	N	11			Form 1040ME Schedule 1	36-66.10	
112	LINE_2c	N	11			Form 1040ME Schedule 1	38-66.10	
113	LINE_2d	N	11			Form 1040ME Schedule 1	40-66.10	
114	LINE_2dCKBX	N	1	Y	0 or 1	Form 1040ME Schedule 1	42-51.01	
115	LINE_2e	N	11			Form 1040ME Schedule 1	44-66.10	
116	LINE_2f	N	11			Form 1040ME Schedule 1	46-66.10	
117	LINE_2g	N	11			Form 1040ME Schedule 1	48-66.10	
118	LINE_2h	N	11			Form 1040ME Schedule 1	50-66.10	
119	LINE_2i	N	11			Form 1040ME Schedule 1	52-66.10	
120	LINE_2j	N	11			Form 1040ME Schedule 1	54-66.10	
121	LINE_2k	N	11			Form 1040ME Schedule 1	56-66.10	
122	LINE_2l	N	11			Form 1040ME Schedule 1	58-66.10	
123	LINE_3	N	11			Form 1040ME Schedule 1	61-66.10	
124	FORM_CDE	AN	7	Y	SCHED_2	ITEMIZED DEDUCTIONS		
125	LINE_1	N	11			Form 1040ME Schedule 2	14-67.10	
126	LINE_2a	N	11			Form 1040ME Schedule 2	16-67.10	
127	LINE_2b	N	11			Form 1040ME Schedule 2	18-67.10	
128	LINE_2c	N	11			Form 1040ME Schedule 2	20-67.10	
129	LINE_2d	N	11			Form 1040ME Schedule 2	22-67.10	
130	LINE_3a	N	11			Form 1040ME Schedule 2	24-67.10	
131	LINE_3b	N	11			Form 1040ME Schedule 2	26-67.10	
132	LINE_3c	N	11			Form 1040ME Schedule 2	28-67.10	
133	LINE_4	N	11			Form 1040ME Schedule 2	30-67.10	
134	LINE_5	N	7	Y	29550	Form 1040ME Schedule 2	32-67.05	Changed Max Allowable Item Deduction Value.
135	LINE_6	N	7			Form 1040ME Schedule 2	34-67.10	
136	LINE_7	N	11			Form 1040ME Schedule 2	36-67.10	
137	FORM_CDE	AN	7	Y	SCHED_A	ADJUSTMENTS TO TAX		
138	LINE_1	N	11			Form 1040ME Schedule A	13-67.11	
139	LINE_2	N	11			Form 1040ME Schedule A	15-67.11	
140	LINE_3	N	11			Form 1040ME Schedule A	18-67.11	
141	LINE_4	N	11			Form 1040ME Schedule A	20-67.11	
142	LINE_5	N	11			Form 1040ME Schedule A	22-67.11	
143	LINE_6	N	11			Form 1040ME Schedule A	24-67.11	
144	LINE_7	N	11			Form 1040ME Schedule A	26-67.11	
145	LINE_8	N	11			Form 1040ME Schedule A	29-67.11	
146	LINE_9	N	11			Form 1040ME Schedule A	31-67.11	
147	LINE_10	N	11			Form 1040ME Schedule A	33-67.11	
148	LINE_11	N	11			Form 1040ME Schedule A	35-67.11	
149	LINE_12	N	11			Form 1040ME Schedule A	37-67.11	
150	LINE_13	N	11			Form 1040ME Schedule A	39-67.11	
151	LINE_14	N	11			Form 1040ME Schedule A	41-67.11	
152	LINE_15	N	11			Form 1040ME Schedule A	43-67.11	
153	LINE_16	N	11			Form 1040ME Schedule A	45-67.11	
154	LINE_17	N	11			Form 1040ME Schedule A	47-67.11	
155	LINE_18	N	11			Form 1040ME Schedule A	49-67.11	
156	LINE_19	N	11			Form 1040ME Schedule A	51-67.11	
157	LINE_20	N	11			Form 1040ME Schedule A	53-67.11	
158	LINE_21	N	11			Form 1040ME Schedule A	55-67.11	
159	LINE_22	N	11			Form 1040ME Schedule A	57-67.11	
160	LINE_23	N	11			Form 1040ME Schedule A	59-67.11	
161	FORM_CDE	AN	8	Y	SCHED_CP	VOLUNTARY CONTRIBUTIONS and PARK PASSES		
162	LINE_1	N	7			Form 1040ME Schedule CP	16-72.05	
163	LINE_2	N	7			Form 1040ME Schedule CP	18-72.05	
164	LINE_3	N	7			Form 1040ME Schedule CP	20-72.05	
165	LINE_4	N	7			Form 1040ME Schedule CP	22-72.05	
166	LINE_5	N	7			Form 1040ME Schedule CP	24-72.05	
167	LINE_6	N	7			Form 1040ME Schedule CP	26-72.05	
168	LINE_7	N	7			Form 1040ME Schedule CP	28-72.05	
169	DV PK PASSES	N	2			Form 1040ME Schedule CP	31-38.02	
170	LINE_8	N	5			Form 1040ME Schedule CP	31-74.03	
171	VEH PK PASSES	N	2			Form 1040ME Schedule CP	33-38.02	
172	LINE_9	N	5			Form 1040ME Schedule CP	33-74.03	
173	LINE_10	N	7			Form 1040ME Schedule CP	35-72.05	
174	FORM_CDE	AN	10	Y	SCHED_PTFC	PROPERTY TAX FAIRNESS CREDIT		
175	DOB	N	8		MMDDYYYY	Form 1040ME Schedule PTFC Pg 1.	17-16.14	
176	SP DOB	N	8		MMDDYYYY	Form 1040ME Schedule PTFC Pg 1.	17-60.14	
177	LINE_1a	N	7			Form 1040ME Schedule PTFC Pg 1.	26-72.06	
178	LINE_1b	N	7			Form 1040ME Schedule PTFC Pg 1.	28-72.06	
179	LINE_1c	N	7			Form 1040ME Schedule PTFC Pg 1.	30-72.06	
180	LINE_1d	N	7			Form 1040ME Schedule PTFC Pg 1.	32-72.06	
181	LINE_1e	N	7			Form 1040ME Schedule PTFC Pg 1.	34-72.06	
182	LINE_2a	N	7			Form 1040ME Schedule PTFC Pg 1.	38-72.06	
183	LINE_2b	N	7			Form 1040ME Schedule PTFC Pg 1.	42-72.06	
184	LINE_2c	N	7			Form 1040ME Schedule PTFC Pg 1.	44-72.06	
185	LINE_2d	N	7			Form 1040ME Schedule PTFC Pg 1.	46-72.06	
186	LINE_3	N	7			Form 1040ME Schedule PTFC Pg 1.	48-72.06	
187	LINE_4	N	7			Form 1040ME Schedule PTFC Pg 2.	10-72.06	
188	LINE_5a	N	7			Form 1040ME Schedule PTFC Pg 2.	12-72.06	
189	LINE_5b	N	1	Y	0 or 1	Form 1040ME Schedule PTFC Pg 2.	14-70.01	
190	LINE_5c	N	7			Form 1040ME Schedule PTFC Pg 2.	17-72.06	
191	LINE_5d	N	7			Form 1040ME Schedule PTFC Pg 2.	19-72.06	
192	LINE_5e	N	7			Form 1040ME Schedule PTFC Pg 2.	21-72.06	
193	LINE_6	N	7			Form 1040ME Schedule PTFC Pg 2.	25-72.06	
194	LINE_7	N	7			Form 1040ME Schedule PTFC Pg 2.	27-72.06	
195	LINE_8	N	4			Form 1040ME Schedule PTFC Pg 2.	37-74.04	
196	LINE_9	N	7			Form 1040ME Schedule PTFC Pg 2.	39-73.05	
197	LINE_9a	N	1	Y	0 or 1	Form 1040ME Schedule PTFC Pg 2.	41-70.01	
198	LINE_10	N	7			Form 1040ME Schedule PTFC Pg 2.	43-74.04	
199	LINE_11	N	1	Y	0 or 1	Form 1040ME Schedule PTFC Pg 2.	45-70.01	
200	LINE_11a	N	7			Form 1040ME Schedule PTFC Pg 2.	47-74.04	
201	LINE_12	N	7			Form 1040ME Schedule PTFC Pg 2.	49-75.03	
202	LINE_13	N	7			Form 1040ME Schedule PTFC Pg 2.	55-75.03	
203	LINE_13a	N	7			Form 1040ME Schedule PTFC Pg 2.	61-75.03	
204	FORM_CDE	AN	10	Y	WKSHT_SCHA	OTHER TAX CREDITS		
205	LINE_1	N	13			Form 1040ME Worksheet Schedule A	23-67.09	
206	LINE_2	N	13			Form 1040ME Worksheet Schedule A	25-67.09	
207	LINE_3	N	13			Form 1040ME Worksheet Schedule A	27-67.09	
208	LINE_4	N	13			Form 1040ME Worksheet Schedule A	29-67.09	
209	LINE_5	N	13			Form 1040ME Worksheet Schedule A	32-67.09	
210	LINE_6	N	13			Form 1040ME Worksheet Schedule A	36-67.09	
211	LINE_7	N	13			Form 1040ME Worksheet Schedule A	40-67.09	
212	LINE_8	N	13			Form 1040ME Worksheet Schedule A	43-67.09	Removed Line 9.
213	FORM_CDE	AN	13	Y	WKSHT_SCHIADD	INCOME MODIFICATIONS - OTHER ADDITIONS		
214	LINE_1	N	13			Form 1040ME Worksheet Schedule 1 Additions	27-67.09	
215	LINE_2	N	13			Form 1040ME Worksheet Schedule 1 Additions	31-67.09	
216	LINE_3	N	13			Form 1040ME Worksheet Schedule 1 Additions	34-67.09	Removed Line 4.

217	FORM_CDE	AN	13	Y	WKSHT_SCHISUB	INCOME MODIFICATIONS - OTHER SUBTRACTIONS		
218	LINE_1	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	19-67.09	
219	LINE_2	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	22-67.09	
220	LINE_3	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	24-67.09	
221	LINE_4	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	27-67.09	
222	LINE_5	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	30-67.09	
223	LINE_6	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	32-67.09	
224	LINE_7	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	34-67.09	
225	LINE_8	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	36-67.09	
226	LINE_9	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	38-67.09	
227	LINE_10	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	40-67.09	
228	LINE_11	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	43-67.09	
229	LINE_12	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	47-67.09	
230	LINE_13	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	50-67.09	
231	LINE_14	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	52-67.09	
232	LINE_15	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	54-67.09	
233	LINE_16	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	56-67.09	
234	LINE_17	N	13			Form 1040ME Worksheet Schedule 1 Subtractions	59-67.09	
235	FORM_CDE	AN	13	Y	WKSHT_ED_OPP	EDUCATIONAL OPPORTUNITY TAX CREDIT		
236	NAME	A	35			Form 1040ME Worksheet Educational Opportunity Tax Credit	17-08.35	Removed Lines 18, 19 & 20
237	SSN	N	9			Form 1040ME Worksheet Educational Opportunity Tax Credit	17-68.11	Added Education Opp Worksheet
238	LINE_A	N	1	Y	0 or 1	Form 1040ME Worksheet Educational Opportunity Tax Credit	19-33.01	
239	LINE_B	N	1	Y	0 or 1	Form 1040ME Worksheet Educational Opportunity Tax Credit	21-33.01	
240	LINE_C	N	1	Y	0 or 1	Form 1040ME Worksheet Educational Opportunity Tax Credit	23-33.01	
241	LINE_D	N	1	Y	0 or 1	Form 1040ME Worksheet Educational Opportunity Tax Credit	20-75.01	
242	LINE_E	N	8		MMDDYYYY	Form 1040ME Worksheet Educational Opportunity Tax Credit	23-63.10	
243	LINE_F	A	35			Form 1040ME Worksheet Educational Opportunity Tax Credit	25-43.35	
244	LINE_G	A	2			Form 1040ME Worksheet Educational Opportunity Tax Credit	27-38.02	
245	LINE_H	A	35			Form 1040ME Worksheet Educational Opportunity Tax Credit	29-38.35	
246	LINE_I	N	11			Form 1040ME Worksheet Educational Opportunity Tax Credit	33-72.11	
247	LINE_2	N	3			Form 1040ME Worksheet Educational Opportunity Tax Credit	37-73.03	
248	LINE_3	N	3			Form 1040ME Worksheet Educational Opportunity Tax Credit	39-73.03	
249	LINE_4	N	5		0 or 5	Form 1040ME Worksheet Educational Opportunity Tax Credit	42-66.10	
250	LINE_5	N	11			Form 1040ME Worksheet Educational Opportunity Tax Credit	45-73.11	
251	LINE_5A	N	11			Form 1040ME Worksheet Educational Opportunity Tax Credit	48-73.11	
252	LINE_5B	N	11			Form 1040ME Worksheet Educational Opportunity Tax Credit	50-73.11	
253	LINE_6	N	11			Form 1040ME Worksheet Educational Opportunity Tax Credit	52-73.11	
254	LINE_7	N	11			Form 1040ME Worksheet Educational Opportunity Tax Credit	55-73.11	
255	END_OF_FILE	A	5	Y	*EOD*	FTA STANDARD		