

2020 MAINE

Resident, Nonresident, or Part-year Resident Individual Income Tax Booklet

Form 1040ME



Maine FastFile
Electronic filing and payment services



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TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to obtain the latest tax updates, view frequently asked questions (FAQs), pay your tax, or email tax-related questions.

To download or request forms or other information: Visit www.maine.gov/revenue/tax-return-forms or call (207) 624-7894 - Every day 24 Hours.

TTY (hearing-impaired only): 711 - Weekdays 9:00 a.m. - 12:00 p.m.

Form PTFC/STFC questions: call (207) 624-9784 - Weekdays 9:00 a.m. - 12 p.m.

Get refund status: Visit www.maine.gov/revenue or call (207) 624-9784 - Weekdays 9:00 a.m. - 12:00 p.m.

Income Tax Assistance: (207) 626-8475 - Weekdays 9:00 a.m. - 12:00 p.m.

Collection problems and payment plans: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due that you would like to resolve.

Tax violations hot line: (207) 624-9600 - Call this number or send an email to MRS.TAXTIP@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or visit www.irs.gov.

Form 1040ME due date: Thursday, April 15, 2021

IMPORTANT CHANGES for 2020

Reporting use tax on income tax return. 36 M.R.S. §1861-A. For tax years beginning on or after January 1, 2020, the requirement that a tax table be used to calculate use tax reportable on individual income tax returns is repealed. However, taxpayers may continue to report unpaid use tax liability on Maine individual income tax returns. For taxable items having a sales price no greater than \$1,000, the use tax may be estimated by multiplying Maine adjusted gross income by .04%. For items with a sales price greater than \$1,000 but no more than \$5,000, the actual unpaid use tax liability for each taxable purchase must be reported. Use tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following the purchase.

ABLE savings account subtraction modification. 36 M.R.S. § 5122(2) (QQ). For tax years beginning on or after January 1, 2020, earnings on funds held in a qualified Achieving a Better Life Experience (ABLE) account are deductible in calculating Maine taxable income.

Bonus depreciation / Maine capital investment credit. 36 M.R.S. §§ 5122(2)(RR) and 5219-NN. For property placed in service during a tax year beginning on or after January 1, 2020, the bonus depreciation addition modification with respect to property for which the Maine capital investment credit is claimed (36 M.R.S. § 5122(1)(KK)(1)) may be recaptured in future tax years over the life of the asset. Thus, affected property may, for Maine tax purposes, qualify for both regular depreciation and the Maine capital investment credit.

Student loan payment subtraction modification. 36 M.R.S. § 5122(2) (SS). For tax years beginning on or after January 1, 2020, a qualified health care employee (generally, an individual who is licensed as a registered nurse, practical nurse, osteopathic physician, or to practice medicine or surgery and is employed by a hospital in Maine) may claim, to the extent included in the employee's federal adjusted gross income, the income subtraction modification for student loan payments made by an employer directly to the lender. The modification may not be claimed for any loan payment amounts subtracted under 36 M.R.S. § 5122(2) (FF).

Standard deduction amount. 36 M.R.S. § 5124-C(1-A). For tax years beginning on or after January 1, 2020, the Maine standard deduction is equal to the federal standard deduction amount, subject to the Maine phase-out. Previously, the Maine standard deduction was limited to the federal standard deduction amount determined under Internal Revenue Code, Section 63 and did not include any additional federal standard deduction amount contained in other provisions of federal law.

Personal exemption. 36 M.R.S. § 5126-A(1). For tax years beginning on or after January 1, 2020, a married taxpayer may claim a Maine personal exemption deduction for that taxpayer's spouse when not filing a joint return as long as the spouse has no gross income during the taxable year and, notwithstanding the temporary suspension of the federal personal exemption deduction through 2025, a personal exemption deduction would be allowed for the spouse for federal income tax purposes.

Property tax fairness credit. 36 M.R.S. § 5219-KK. For tax years beginning on or after January 1, 2020, the property tax fairness credit is increased to 100% of the benefit base that is greater than 5% (previously 6%) of the individual's income, up to \$750 (\$1,200 for individuals 65 years of age or older).

Earned income credit. 36 M.R.S. §5219-S. For tax years beginning on or after January 1, 2020, the Maine earned income credit is increased from 5% to 12% of the federal earned income tax credit (25% for eligible individuals who do not have a qualifying child). The credit is also extended to individuals who are 18 to 24 years of age, have no qualifying children, and are otherwise qualified for the federal earned income tax credit.

Maine capital investment credit. 36 M.R.S. § 5219-NN. For property placed in service in Maine during a tax year beginning on or after January 1, 2020, the Maine capital investment credit is reduced to 1.2% of the bonus depreciation addition modification required with respect to that property under 36 M.R.S. § 5122(1)(KK)(1). See discussion above regarding the recapture of the bonus depreciation addition modification in future tax years.

Maine Children's Cancer Research Fund. 36 M.R.S. §§ 5283-A and 5292. For tax years beginning on or after January 1, 2020, a new voluntary contribution check-off is added to the Maine individual income tax form, Schedule CP, for the Maine Children's Cancer Research Fund. The purpose of the fund is to provide grants and other funding to support children's cancer research provided by research facilities in Maine that operate children's cancer programs.

Excess business losses for noncorporate taxpayers. Under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the effective date for the limitation on noncorporate excess business losses was deferred to tax years beginning after December 31, 2020. For Maine income tax purposes, an adjustment must be made to reverse the effect of noncorporate excess business losses used to reduce federal adjusted gross income. The amount of excess business loss disallowed for Maine tax purposes may be carried forward to subsequent tax years to the extent the carryforward amount has not been previously used to offset Maine taxable income. See Schedule 1S, line 11, and related instructions.

Business interest deduction exceeding 30% of federal adjusted taxable income. The federal CARES Act increases the allowable business interest deduction from 30% to 50% of federal adjusted taxable income. For Maine income tax purposes, business interest greater than 30% of federal adjusted taxable income may not be used to reduce Maine taxable income. This amount required to be added back may be subtracted in future years.

See the complete 2020 Summary of Tax Law Changes available at www.maine.gov/revenue/publications/rules.

MAINE REVENUE SERVICES MISSION STATEMENT

The mission of Maine Revenue Services is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism.

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 15, 2021** if you are a resident of Maine who is required to file a federal income tax return or if you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability. Even if you are required to file a federal income tax return, **you do not have to file a Maine income tax return if you have no addition income modifications (Form 1040ME, Schedule 1A, line 13) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount.** However, you must file a return to claim any refund due to you. Generally, if you are a nonresident or a “Safe Harbor” resident who has income from Maine sources resulting in a Maine income tax liability, you **must** file a Maine income tax return. See below for more information on residency, including “Safe Harbors.” Nonresidents - see Schedule NR instructions for minimum taxability thresholds. Also see, 36 M.R.S. § 5142(8-B) and Rule 806.

For additional answers to frequently asked questions (FAQs), visit www.maine.gov/revenue/faq.

What is my Residence Status?

To determine your residency status for 2020, read the following.

Domicile: *Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

● **Full-Year Resident:** 1) Maine was my domicile for the entire year of 2020; or 2) I maintained a permanent place of abode in Maine for the entire year **and** spent a total of more than 183 days in Maine.

● **“Safe Harbor” Resident** (treated as a nonresident):

General Safe Harbor - Maine was my domicile in 2020, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2020 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **File Form 1040ME and Schedule NR or NRH.**

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period occurring partially or fully in the tax year. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a “Safe Harbor” Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

● **Part-year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in 2) above. **File Form 1040ME and Schedule NR or NRH.**

● **Nonresident:** I was not a resident or part-year resident in 2020, but I do have Maine-source income. **Follow the federal filing requirements for filing status, federal adjusted gross income, and standard or itemized deductions. File Form 1040ME and Schedule NR or NRH.**

For additional information on determining Maine residency or if you are in the military, see the Maine Revenue Services *Guidance to Residency Status* and *Guidance to Residency “Safe Harbors”* available at www.maine.gov/revenue/tax-return-forms (click on Income Tax Guidance Documents) or call the forms line at (207) 624-7894.

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. Fill in the white boxes carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only.

Name, address, etc., start on the left; dollar amounts start from the right.

Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more. Do not enter dollar signs, commas, or decimals. **Due to scanning requirements, only original forms and schedules may be submitted.**

Print or type your name(s) and **current** mailing address in the spaces provided. **Social security number(s):** You **must** enter your social security number(s) in the spaces provided.

Check the box above your social security number if this is an **amended** return. You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return. For more information, see the frequently asked questions at www.maine.gov/revenue/faq.

Line A. Maine Property Tax Fairness Credit / Sales Tax Fairness Credit for Maine residents and part-year residents only. See Schedule PTFC/STFC. Check the box on line A only if you are claiming the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e **AND** you are completing Form 1040ME in accordance with the instructions in Step 1 of Schedule PTFC/STFC. Otherwise, leave the box blank. See the Schedule PTFC/STFC instructions for Step 1.

Note: Schedule PTFC/STFC is available at www.maine.gov/revenue/tax-return-forms or call the forms line at (207) 624-7894.

Line 1. FOR MAINE RESIDENTS ONLY. The **Maine Clean Election Fund** finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check if at least two-thirds of your gross income for 2020 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse’s income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married filing jointly federal return and one spouse is a part-year resident, nonresident or “Safe Harbor” resident, see the Guidance Documents for Schedule NR and Schedule NRH** available at www.maine.gov/revenue/tax-return-forms (click on Income Tax Guidance Documents). If you are filing married filing separately, be sure to include your spouse’s name and social security number. **For pass-through entities only:** check the box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident owners. You must complete and enclose Schedule 1040C-ME and supporting documentation with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

Lines 8-11a. See the General Instructions above to determine your residency status. **Nonresident aliens:** check box 11 if you were a nonresident of Maine or box 11a if you were a resident of Maine during all or part of the tax year. **If you check box 8a, 9, 10, 11, or 11a, enclose a copy of your federal tax return.**

Schedule NRH is available at www.maine.gov/revenue/tax-return-forms or call (207) 624-7894 to order.

Line 13. Personal exemptions. Enter “1” if filing single, head-of-household, qualifying widow(er) or married filing separately. Except, enter “2” if you are married, not filing a joint return, and would claim a federal personal exemption deduction for your spouse if not for the temporary suspension of the federal personal exemption deduction. Enter “2” if married filing jointly. Except, enter “0” if you (or, if married filing jointly, both you and your spouse) may be claimed as a dependent on another person’s return. If you are married filing jointly and only one spouse may be claimed as a dependent on another person’s return, enter “1”.

Line 13a. Enter the number of qualifying children and dependents for whom you are able to claim the federal child tax credit or the credit for other dependents (from federal Form 1040 or Form 1040-SR, “Dependents,” columns (1) through (4)). Also see Form 1040ME, Schedule A, line 8.

Line 14. Enter the **federal adjusted gross income** shown on your federal Form 1040, line 11 or Form 1040-SR, line 11. **Note:** If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, skip line 14.

Line 15a. Income Modifications - Additions. Complete Maine Schedule 1A to calculate your entry for this line.

Line 15b. Income Modifications - Subtractions. Complete Maine Schedule 1S to calculate your entry for this line.

Part-year residents, Nonresidents and "Safe Harbor" residents, see Schedule NR or NRH. **Note:** If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC and check the box on line A, skip lines 15a and 15b.

Line 17. Deduction. CAUTION: If the amount on Form 1040ME, line 16 is more than \$82,900 if single or married filing separately; \$124,350 if head of household; or \$165,800 if married filing jointly or qualifying widow(er), you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

If your income does not exceed the amount for your filing status and you use the standard deduction on your federal return, enter the amount from federal Form 1040, line 12 or Form 1040-SR, line 12 for your filing status.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction, except, if you are filing as a nonresident alien, you must use itemized deductions.

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your Maine adjusted gross income for 2020 is greater than \$82,900 if single or married filing separately; \$124,350 if head of household; or \$165,800 if married filing jointly or qualifying widow(er).

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|---|---|-------|
| 1. Enter your 2020 Maine adjusted gross income (Form 1040ME, line 16)..... | 1 | _____ |
| 2. Enter \$82,900 if single or married filing separately; \$124,350 if head of household; or \$165,800 if married filing jointly or qualifying widow(er)..... | 2 | _____ |
| 3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited | 3 | _____ |
| 4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or \$150,000 if married filing jointly or qualifying widow(er)..... | 4 | _____ |
| 5. Divide line 3 by line 4. If one or more, enter 1.0000..... | 5 | _____ |
| 6. Enter your 2020 standard deduction. (See federal Form 1040, line 12 or Form 1040-SR, line 12) or your 2020 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies | 6 | _____ |
| 7. Multiply line 6 by line 5 | 7 | _____ |
| 8. 2020 Maine itemized deductions or standard deduction. Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 17 | 8 | _____ |

Line 18. Exemption. Multiply the amount shown on line 13 by \$4,300. **CAUTION:** If the amount on Form 1040ME, line 16 is more than \$276,350 if filing single; \$304,000 if head of household; \$331,600 if married filing

jointly or qualifying widow(er); or \$165,800 if married filing separately, you must complete the Worksheet for Phaseout of Personal Exemption Deduction Amount below to calculate your exemption amount for line 18.

Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18)

Use this worksheet to calculate your personal exemption amount if your Maine adjusted gross income for 2020 is greater than \$276,350 if single; \$304,000 if head of household; \$331,600 if married filing jointly or qualifying widow(er); or \$165,800 if married filing separately.

- | | | |
|---|---|-------|
| 1. Enter your 2020 Maine adjusted gross income (Form 1040ME, line 16)..... | 1 | _____ |
| 2. Enter \$276,350 if single; \$304,000 if head of household; \$331,600 if married filing jointly or qualifying widow(er), or \$165,800 if married filing separately..... | 2 | _____ |
| 3. Subtract line 2 from line 1. If zero or less, STOP here. Your personal exemption deduction amount is not limited... .. | 3 | _____ |
| 4. Enter \$62,500 if married filing separately; \$125,000 if single or married filing jointly or qualifying widow(er) or head of household..... | 4 | _____ |
| 5. Divide line 3 by line 4. If one or more, enter 1.0000..... | 5 | _____ |
| 6. Enter the 2020 personal exemption deduction amount (multiply the amount on Form 1040ME, line 13 by \$4,300) | 6 | _____ |
| 7. Multiply line 6 by line 5 | 7 | _____ |
| 8. 2020 Maine personal exemption deduction amount. Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 18..... | 8 | _____ |

Line 20a. Enter the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Enclose supporting documentation or applicable worksheet(s) to show the calculation of the amount entered on this line.

Line 21. Note: Schedules NR and NRH are available at www.maine.gov/revenue/tax-return-forms or call the forms line at (207) 624-7894.

Line 24. Subtract line 23 from line 22. **Nonresidents and “Safe Harbor” Residents only: Note** that unused **business credits** claimed on Schedule A, lines 13 and 15 through 20 may be eligible to be carried over to future tax years. See the instructions for Maine Schedule A.

Line 25a. Enter the total amount of **Maine income tax withheld**. Enclose (**do not staple or tape**) supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, send 1099 forms only if there is State of Maine income tax withheld shown on them.

Line 25b. Enter the total amount of Maine estimated tax paid for tax year 2020. Also include on this line extension payments and amounts withheld for 2020 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry). If you are filing an amended return, include amounts paid with your original, or previously adjusted return, including use tax, voluntary contributions and estimated tax penalty amounts.

Line 25d. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 12.

Line 25e. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount allowed on the original, or previously adjusted return.

Line 29. If the amount on line 27 is a negative amount, treat it as a positive amount and add it to the amount on line 24.

Note: For purposes of calculating Form 1040ME, lines 28 and 29, any negative amount entered on Form 1040ME, line 24 should be treated as zero.

Line 30. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states or countries and unregistered mail order and internet sellers), you may owe **Maine use tax** on those items. The tax rate for purchases in 2020 is 5.5%. If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, multiply your Maine adjusted gross income from line 16 by .04% (.0004).

Note: For items that cost \$1,000 or more, you must add the tax on those items to the percentage amount. Use tax on items that cost more than \$5,000 **must** be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit www.maine.gov/revenue/taxes/sales-use-service-provider-tax or call (207) 624-9693.

Line 30a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Enter the amount of tax collected on rentals made in 2020 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2020 is 9%.

Note: To report sales tax greater than \$2,000, you must file a sales/use tax return at <https://portal.maine.gov/salestax/>. If you do not have internet access, call (207) 624-9693 for assistance.

Line 33b. Refunds of \$1.00 or more will be issued to you.

Lines 33c-33e. To comply with banking rules, you must check the box to the left of line 33d if your refund is going to an account outside the United States.

If you check the box, we will mail you a paper check. The account to receive the direct deposit must be in your name. If you are married, the account can be in either spouse's name or both spouses' names. **Note** that some banks will not allow a joint refund to be deposited into an individual account.

Line 33c. Routing Number (“RTN”) must be 9 digits.

Line 33d. Bank Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right.

Line 34b. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d, 25e, and REW amounts included in line 25b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at www.maine.gov/revenue/tax-return-forms or call (207) 624-7894.

Line 34c. Total Amount Due. Do not send cash. If you owe less than \$1.00, do not pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

Third Party Designee. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2020 Maine individual income tax return. Choose any 5-digit PIN which will be used to ensure MRS employees speak with only the individual you have designated. This authorization will automatically end on April 15, 2022.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. For more information, call (207) 621-4300 or email compliance.tax@maine.gov.

Injured or Innocent Spouse. Check the box below your signature(s) if you are an injured or innocent spouse for a Maine Revenue Services **income tax debt only**. (See federal Form 8379 or Form 8857 and related instructions.) If you have a married joint refund which may be set off to a State agency including DHHS, you must submit your claim form directly to that agency. For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

SCHEDULE 1A — ADDITION INCOME MODIFICATIONS - See page 19

For more information on Maine income modifications, visit www.maine.gov/revenue/tax-return-forms.

Also include the taxpayer’s distributive share of addition modification items from partnerships, S corporations and other pass-through entities.

Line 1. Enter the **income from municipal and state bonds, other than Maine**, that is not included in your federal adjusted gross income (i.e., enter bond interest from City of New York but not Portland, Maine).

Line 2. Net operating loss recovery adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information, go to www.maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*).

Line 3. Enter 2020 **Maine Public Employees Retirement System contributions**. See your Maine state or municipal W-2 form.

Lines 4 and 5. Bonus depreciation add-back. Lines 4 and 5 relate to Maine’s decoupling from the federal special depreciation deduction through IRC § 168(k), commonly known as bonus depreciation. To calculate the amount to enter on these lines, complete a pro forma federal Form 4562 as if no bonus depreciation was claimed on the property placed in service in tax year 2020.

The total addition modification is the difference between the federal depreciation claimed on Form 4562 and the depreciation calculated on

the pro forma Form 4562. If any of the property placed in service in tax year 2020 is located in Maine and the Maine capital investment credit is claimed, the total addition modification must be divided between lines 4 and 5. Otherwise, the entire addition must be entered on line 4. Enclose copies of the original and pro forma federal Forms 4562, along with the add-back calculation, with the return.

For more information, go to www.maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*). Also, refer to the instructions for Schedule 1S, line 9 below.

Line 4. Bonus depreciation add-back: Enter on this line the total bonus depreciation add-back calculated above less the amount of Maine capital investment credit add-back from line 5. Amounts entered on this line are eligible for the recapture subtraction modification on Schedule 1S, line 9 in future years.

Line 5. Maine capital investment credit bonus depreciation add-back: The Maine capital investment credit is available to businesses that place depreciable property in service in Maine during the taxable year beginning in 2020.

Enter on this line the portion of the bonus depreciation add-back calculated above relating to property for which the Maine capital investment credit is claimed, based on original basis of property placed in service in tax year 2020. For example, if you purchased \$400,000 of eligible property and \$100,000 of that property is located in Maine and included in the credit base, the portion of the add-back to include on this line is \$100,000/\$400,000 or 25% of the total bonus depreciation add-back calculated above.

Property that is transferred out of state or disposed of within 12 months after being placed in service in Maine is not eligible for the Maine capital investment credit. Amounts entered on this line are eligible for the recapture subtraction modification on Schedule 1S, line 9 in future years.

Line 6. Enter your share of a **fiduciary adjustment** (addition modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 7. Election to recognize total gain from the sale of Maine real or tangible property – nonresidents only. Nonresident individuals may elect to recognize the entire gain from an installment sale during the taxable year of real or tangible property located in Maine. The election may only be made on a timely filed original return and, once made, is irrevocable. Enter on this line the total gain from the sale of the Maine property that would have been included in your federal adjusted gross income if you had not reported the gain on the installment sale basis, less the amount of the gain from the sale already included in your federal adjusted gross income reported on Form 1040ME, line 14. An entry on this line constitutes an election under this paragraph.

Line 8. Adjustment for loss, deductions and other expenses of a pass-through entity financial institution subject to Maine franchise tax. Under Maine law, financial institutions are subject to the Maine franchise tax, regardless of how the institution is organized. This includes a financial institution organized as a pass-through entity, such as a partnership or limited liability company. Maine law provides that the income from an ownership share in a pass-through entity financial institution is not taxable income on the owner's Maine income tax return. In like manner, any loss, deduction or expense of a pass-through entity financial institution reflected in an owner's federal income is not permitted in calculating the Maine taxable income of the owner. (36 M.R.S. § 5122(1)(K)).

Line 9. Wellness programs tax credit adjustment. Maine taxpayers who claim the Maine credit for wellness programs under 36 M.R.S. § 5219-FF and deducted related expenses on their federal tax return must increase Maine taxable income by the amount federal income was reduced. (36 M.R.S. § 5122(1)(EE)).

Line 10. Excess business losses for noncorporate taxpayers. Under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the effective date for the limitation on noncorporate excess business losses was deferred to tax years beginning after December 31, 2020. For Maine income tax purposes, an adjustment must be made to reverse the effect of noncorporate excess business losses used to reduce federal adjusted gross income. To calculate this amount, complete a pro forma federal Form 461 (use the 2019 federal Form 461, except substitute \$259,000 (\$518,000 if married filing jointly) for \$255,000 (\$510,000 if married filing jointly) on line 15). If the federal pro forma Form 461, line 16 is negative, enter the amount as a positive number on this line. If the federal pro forma Form 461, line 16 is positive, enter zero on this line. The amount of excess business loss disallowed for Maine tax purposes may be carried forward to subsequent tax years to the extent the carryforward amount has not been previously used to offset Maine taxable income. See *Form 1040ME, Schedule 1S, Income Subtractions*, Line 11, and related instructions.

Line 11. Business interest deduction exceeding 30% of federal adjusted taxable income. The federal CARES Act increases the allowable business interest deduction from 30% to 50% of federal adjusted taxable income. For Maine income tax purposes, business interest greater than 30% of federal adjusted taxable income may not be used to reduce Maine taxable income. To calculate this amount, complete a pro forma federal Form 8990 using the 30% business interest deduction limitation. Enter the difference between the allowable interest deduction using the 50% limitation on federal Form 8990, Line 26 and the interest deduction calculated using the 30% limitation on the pro forma federal Form 8990, Line 26. **Note:** Do not complete this line if the federal business interest expense deduction does not exceed 30% of federal adjusted taxable income.

Line 12. Reserved.

SCHEDULE 1S — SUBTRACTION INCOME MODIFICATIONS - See pages 21 and 22

For more information on Maine income modifications, visit www.maine.gov/revenue/tax-return-forms.

Also include the taxpayer's distributive share of subtraction modification items from partnerships, S corporations and other pass-through entities. If you are a resident of Maine and have income taxed by another state, you may be eligible for the Credit for Income Tax Paid to Other Jurisdictions. See Form 1040ME, Schedule A, line 12.

Line 1. If included in federal adjusted gross income, enter **income from direct obligations of the U.S. Government**, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes.

Line 2. Enter the amount of any **state or local income tax refund** included on federal Form 1040 or 1040-SR, Schedule 1, line 1.

Line 3. If included in federal adjusted gross income, enter the taxable amount of **social security benefits** issued by the U.S. Government and **railroad retirement benefits (tier 1 and tier 2)** and **unemployment and sick benefits** issued by the U.S. Railroad Retirement Board.

Line 4. Enter the **pension income deduction** from the Worksheet for Pension Income Deduction, line 7. Include copies of your 1099 forms to verify the subtraction.

Line 5. Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine.

Maine residents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military pay earned during the portion of the taxable year that you were a Maine resident for service performed outside of Maine in compliance with written military orders.

Military pay is compensation for: (1) active duty service in the active components of the United States Army, Navy, Air Force, Marines or Coast Guard if your permanent duty station during the performance of such service was located outside of Maine; OR (2) active duty service in

the active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard or in the Maine National Guard if such service was in support of a federal operational mission or a declared state or federal disaster response when the orders were either at federal direction or at the direction of the Governor of Maine. **Note** that a “federal operational mission” is limited to activity in support of overseas deployment and excludes standard duty activity, such as training and administrative activities.

Nonresidents - If included in federal adjusted gross income and not otherwise removed from Maine income, enter the amount of military compensation received during the portion of the taxable year that you were a nonresident of Maine.

Line 6. Military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 United States Code, Chapter 73 are exempt from Maine individual income tax. The deduction must exclude any amount included in the Maine pension income deduction on Form 1040ME, Schedule 1S, line 4. 36 M.R.S. § 5122(2)(HH).

Line 7. Use this line only if you retired after 1988 and are receiving retirement benefits from the **Maine Public Employees Retirement System (MainePERS)**. Subtract the amount in box 16 from the amount in box 2a on Form 1099-R issued by MainePERS. Also enter on this line MainePERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income. Rollover amounts may be subtracted fully or in part during the tax year of the rollover. Any amount not subtracted in the tax year of the rollover may be subtracted within the two years immediately following the year of the rollover. However, the total amount subtracted over the three-year period may not exceed the pick-up contributions previously taxed by Maine.

Line 8. Enter your share of a **fiduciary adjustment** (subtraction modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 9. Bonus Depreciation and Section 179 Recapture amounts required to be added to income under 36 M.R.S. §§ 5122(1)(N), 5122(1)(AA), 5122(1)(FF)(2), 5122(1)(HH)(2), 5122(1)(II)(2), 5122(1)(KK)(2) or, for individual owners of certain electing S corporations, §§ 5200-A(1)(N), 5200-A(1)(T), 5200-A(1)(Y)(2), 5200-A(1)(AA)(2), 5200-A(1)(BB)(2), or 5200-A(1)(CC)(2) may be recaptured over the life of the applicable asset. For more information and examples, visit www.maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*).

Line 10. Enter the amount of **medical marijuana business expenses** related to carrying on a trade or business as a registered caregiver or a registered dispensary allowable for Maine tax purposes to the extent the expenses were not allowed to be deducted for federal tax purposes under Internal Revenue Code, Section 280E. Also enter your registration number or business sales tax number. Enclose a copy of a pro forma federal Schedule C or pro forma federal Form 1065 or 1120S, including Schedules K and K-1, showing the calculation of the expenses included on this line.

Line 11. Net operating loss (NOL) recapture. For Maine tax purposes, taxpayers may, in years subsequent to the year of the loss, deduct an amount equal to the net operating loss carried back for federal tax purposes that was required to be added back to Maine income under 36 M.R.S. §§ 5122(1)(H) and 5122(1)(M), except that this NOL deduction was suspended for tax years beginning in 2009, 2010 and 2011. The carryover period for suspended NOL recapture subtraction modifications is equal to the allowable federal NOL carryforward period plus the number of years the subtraction modification was suspended. Also include on this line the amount of NOL carryforward resulting from excess business losses not allowed to be claimed for Maine tax purposes for a tax year beginning in 2018 or 2019. The deduction may not reduce Maine taxable income to less than zero and must be reduced by any Maine income that was previously offset by the loss in the year of

the loss. Individual shareholders of an electing S corporation may also recapture an NOL addition modification claimed by the entity in a year the corporation was taxed as a C corporation. For more information on Maine’s treatment of NOL’s, go to www.maine.gov/revenue/tax-return-forms (select *Income Tax Guidance Documents*). 36 M.R.S. §§ 5122(2)(H), 5122(2)(P), 5122(2)(V), 5122(2)(W), and 5122(2)(CC).

Line 12. Student loan payments made by employers. If you are a qualified employee for purposes of the educational opportunity tax credit program, enter on this line the amount of qualified student loan payments **made directly to a lender by your employer** on your behalf to the extent the payments are included in your federal adjusted gross income. Do not include amounts not paid by your employer directly to the lender. Do not include amounts paid that exceed the monthly loan amount that was due (see the Worksheet for Educational Opportunity Tax Credit). **Note:** You may claim this deduction only if you received an associate or bachelor’s degree after 2007 or a graduate’s degree after 2015 and only with respect to loan payments made during that part of the tax year you were a qualified employee. A qualified employee is a qualified individual (generally, one who has met the graduation requirements of the program, is a Maine resident and who worked for an employer in Maine). See the Worksheet for Educational Opportunity Tax Credit available at www.maine.gov/revenue/tax-return-forms for more information. 36 M.R.S. § 5122(2)(FF).

Line 13. Qualified health care student loan payments. A qualified health care employee (generally, an individual who is licensed as a registered nurse, practical nurse, osteopathic physician, or to practice medicine or surgery and is employed by a hospital in Maine) may claim, to the extent included in the employee’s federal adjusted gross income, the income subtraction modification for student loan payments made by an employer directly to the lender. The modification may not be claimed for any loan payment amounts subtracted on line 12 above under 36 M.R.S. § 5122(2)(FF). 36 M.R.S. § 5122(2)(SS).

Line 14. Municipal property tax benefits for senior citizens. A municipality, by ordinance, may adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum \$1,000 (or, if greater, 100 times the state minimum hourly wage) by volunteering to provide services to the municipality. The amount of the benefits received during the tax year are exempt from Maine individual income tax. Enter on this line the amount of volunteer benefits you received, up to the maximum allowed, to the extent included in federal adjusted gross income. 36 M.R.S. §§ 5122(2)(EE) and 6232(1-A).

Line 15. Holocaust victim settlement payments. Settlement payments received by Holocaust victims are exempt from Maine individual income tax. Enter on this line Holocaust victim settlement payments included in federal adjusted gross income. A Holocaust victim is an individual who died, lost property, or was a victim of persecution between January 1, 1929 and December 31, 1945 in Nazi Germany or in any European country allied with or occupied by Nazi Germany as a result of discriminatory laws, policies or actions targeted against discrete groups of individuals based on race, religion, ethnicity, sexual orientation or national origin. A Holocaust victim includes the spouse or descendant of a Holocaust victim. The exemption applies only to the first taxpayer (the Holocaust victim or the spouse or descendant of the Holocaust victim) receiving a Holocaust victim settlement payment. Enter on this line the following settlement payments eligible for the exemption: 1) payment as a result of the taxpayer’s status as a Holocaust victim; 2) payment as a result of the settlement of a Holocaust-related claim; and 3) interest on any settlement payment accumulated through the date of payment. 36 M.R.S. § 5122(2)(O).

Line 16. Family Development Account proceeds. Individuals whose family income is below 200% of the poverty level may open a family development account in connection with an approved community development organization. Account balances and withdrawals are exempt from Maine individual income tax to the extent included in federal adjusted gross income. For more information, contact the University of Maine. 20-A M.R.S. § 10983(4).

Line 17. Earnings on funds held in an ABLÉ savings account. Enter on this line the amount equal to any ABLÉ savings account income, such as interest, that is included in federal adjusted gross income. 36 M.R.S. § 5122(2)(QQ).

Line 18. Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds, and Airport Authority Bonds. If included in federal adjusted gross income, enter interest from Maine municipal general obligation bonds, private activity bonds, and bonds issued by a Maine airport authority.

Line 19. Amount of the reduction in your salaries and wages expense deduction. A subtraction modification is allowed on the Maine individual income tax return in an amount equal to the reduction in your salaries and wages expense deduction directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit. These amounts are reported on federal Form 5884, line 2 or federal Form 8844, line 2. (Owners of pass-through entities, enter your share of the amount from line 3 of these forms to the extent not included on line 2). 36 M.R.S. § 5122(2)(B).

Line 20. Earnings from fishing operations. A subtraction modification is allowed on the Maine individual income tax return in an amount equal to the amount of the reduction in federal taxable income related to vessel earnings from fishing operations that were contributed to a capital construction fund. 36 M.R.S. § 5122(2)(I).

Line 21. Northern Maine Transmission Corporation investment income. The Northern Maine Transmission Corporation is a public instrumentality of the State. All bonds, notes or other evidences of indebtedness issued on behalf of the Northern Maine Transmission Corporation are issued by a political subdivision or a body corporate and politic of the State and for an essential public and governmental purpose. Those bonds, notes or other evidences of indebtedness, the interest on them and the income from them, including any profit on their sale, and all activities of the corporation and fees, charges, funds, revenue, income and other money of the corporation, whether or not pledged or available to pay or secure the payment of those bonds, notes or other evidences of indebtedness or interest on them, are exempt from Maine individual income tax. Enter on this line the amount of income from investments in the Northern Maine Transmission Corporation to the extent included in federal adjusted gross income. 10 M.R.S. § 9205.

Line 22. Maine Waste Management and Recycling Program. Revenue obligation securities issued on behalf of the Maine Waste Management and Recycling Program constitute a proper public purpose and the securities, their transfer and the income from them, including any profits made on their sale, are exempt from Maine individual income tax. Enter the amount of interest income and capital gains from the sale of bonds issued relative to the Maine Waste Management and Recycling Program to the extent included in federal adjusted gross income. 38 M.R.S. § 2218.

Line 23. Income from ownership share in a financial institution. Enter on this line all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the 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. Also enter the employer identification number of the financial institution. 36 M.R.S. § 5122(2)(K).

Line 24. Income from depreciation recapture on the sale of multi-family affordable housing property. To the extent not otherwise removed from Maine income, enter the total amount of capital gains and ordinary income resulting from depreciation recapture in accordance with Internal Revenue Code sections 1245 and 1250 realized on the sale of multi-family affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return. 36 M.R.S. § 5122(2)(Z).

Line 25. Maine seed capital credit refundable distributions. Enter the refundable portion of the Maine seed capital investment tax credit allowed under 36 M.R.S. § 5216-B to the extent included in federal adjusted gross income. Private venture capital funds may claim the seed capital investment tax credit and the credit is refundable to those entities. The refundable portion of the credit is excluded from Maine taxable income. 36 M.R.S. § 5122(2)(JJ).

Line 26. Sale of eligible timberlands. A subtraction modification is allowed on the Maine individual income tax return equal to the applicable percentage of the gain from the sale of sustainably managed, eligible timberlands that is included in federal adjusted gross income. Eligible timberlands must be held by the taxpayer for at least 10 years beginning on or after January 1, 2005. Use lines 1) through 3) below to calculate the amount of the modification. 36 M.R.S. § 5122(2)(U).

- 1) Enter the gain recognized on the sale of eligible timberlands included in federal adjusted gross income\$ _____
- 2) Enter the applicable percentage amount shown below for the number of years the eligible timberlands were held by the taxpayer beginning on or after January 1, 2005..... _____

If the number of years eligible timberlands were held by the taxpayer since January 1, 2005 is:

<u>At least</u>	<u>But not over</u>	<u>Enter</u>
10	11	.0667
11	12	.1333
12	13	.2
13	14	.2667
14	15	.3333
15	16	.4

- 3) Multiply line 1 by line 2. Enter result on Schedule 1S, line 26.....\$ _____

Line 27. New markets capital investment credit. A subtraction modification is allowed on the Maine individual income tax return equal to any income recognized from the new markets capital investment credit that is included in federal adjusted gross income. 36 M.R.S. § 5122(2)(KK).

Line 28. Reserved.

Tax Credit Worksheets Required. For more information on all tax credits and related worksheets, visit www.maine.gov/revenue/tax-return-forms (select Worksheets for Tax Credits) or call (207) 626-8475. **You must complete and attach the applicable tax credit worksheet for each tax credit claimed.**

SECTION 1 - REFUNDABLE CREDITS

Line 1. Refundable portion of the Child Care Credit. For Maine residents and part-year residents only. Up to \$500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 2. Refundable portion of the Adult Dependent Care Credit. Up to \$500 of your credit may be refundable. Enter the amount from line 7, or line 7a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 3. Refundable Earned Income Tax Credit. For Maine residents and part-year residents only. Your Maine earned income tax credit is refundable. Enter the amount from line 2, 3, or 4 of the worksheet for Earned Income Tax Credit, whichever is applicable. **Taxpayers at least age 18 but under age 25:** If you, or your spouse (if married filing a joint return) was, age 18 but not older than 24 as of the last day of the tax year, had no qualifying child during the tax year, and would have otherwise qualified for the federal earned income credit (EIC), you may be able to claim the Maine earned income tax credit, even if you were not eligible to claim the federal credit. To determine if you can claim the Maine earned income tax credit, see the Earned Income Tax Credit Worksheet available at www.maine.gov/revenue/tax-return-forms. Enclose worksheet.

Line 4. Refundable Credit for Educational Opportunity. Graduates of accredited colleges and universities who have obtained a bachelor's degree in science, technology, engineering or mathematics or an associate degree may qualify for a refundable credit based on certain loan payments made in 2020. Enclose worksheet.

Line 5. Rehabilitation of historic properties after 2007. If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.

Line 6. New Markets Capital Investment Credit. An investor that holds a qualified equity investment certificate may be eligible for this credit. Enclose worksheet.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

Line 8. Dependent Exemption Tax Credit. Multiply the amount shown on line 13a by \$300. **CAUTION:** Your credit may be limited if the amount on Form 1040ME, line 16 is more than \$200,000 (\$400,000 if married filing jointly) OR if you are a nonresident or part-year resident. Complete the Worksheet for Dependent Exemption Tax Credit. Enclose worksheet.

Line 9. Nonrefundable portion of the Child Care Credit. Enter the amount from line 6, or line 6a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 10. Nonrefundable portion of the Adult Dependent Care Credit. Enter the amount from line 8, or line 8a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 11. Nonrefundable Earned Income Tax Credit. For nonresidents only. See the instructions for line 3 above. Enter the amount from line 4 of the worksheet for Earned Income Tax Credit. Enclose worksheet.

Line 12. Credit for Income Tax Paid to Other Jurisdictions. Enter the amount from line 5 of the worksheet for Credit for Income Tax Paid to Other Jurisdictions. Enclose worksheet(s).

Line 13. Maine Seed Capital Credit. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine. Enclose worksheet.

Line 14. Nonrefundable Credit for Educational Opportunity. Graduates of accredited colleges and universities (or employers of qualified graduates) may qualify for a credit based on certain loan payments made in 2020. Enclose worksheet.

Line 15. Maine Capital Investment Credit. If your business placed depreciable property in service in Maine for which federal bonus depreciation was claimed, you may qualify for this credit. Enclose worksheet.

Line 16. Research Expense Tax Credit. If your business invested in research, you may qualify for this credit for your portion of the expenses. Enclose worksheet.

Line 17. Carryforward of Certain Credits. Enter on this line unused portions of the following credits carried forward from prior years: ● Super Credit for Substantially Increased Research and Development ● Maine Minimum Tax Credit ● High-technology investment tax credit ● Biofuel Production Tax Credit ● Jobs and Investment Tax Credit ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses) ● “Step 4” Quality Child Care Investment Tax Credit. Enclose worksheet(s) or supporting documentation for each credit claimed.

Line 18. Pine Tree Development Zone Credits. If you expanded your business in Maine, you may qualify for this credit, certified through the Department of Economic and Community Development. Enclose worksheet.

Line 19. Employer Credit for Family and Medical Leave. Enter the amount claimed for the federal credit for employer-paid family and medical leave under Internal Revenue Code, Section 45S as a result of wages paid to employees based in Maine during the taxable year. Enclose the Maine credit worksheet.

Line 20. Other Tax Credits. Enter on this line: ● Wellness Programs Credit ● Media Production Credit ● Credit for Certain Homestead Modifications (AccessAble Home Tax Credit) ● Credit for Disability Income Protection Plans in the Workplace. Enclose applicable worksheet(s).

Nonresidents and “Safe Harbor” Residents only: Personal credits (Form 1040ME, Schedule A, lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14) are limited to the Maine residency period or prorated based on the ratio of Maine income to total income. Business tax credits on Form 1040ME, Schedule A, line 13 and lines 15 through 20 may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

PROPERTY TAX FAIRNESS CREDIT

(Form 1040ME, line 25d)

You may qualify for a **refundable** Property Tax Fairness Credit up to \$750 (\$1,200 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2020 was less 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:

If your Filing Status is:	Form 1040ME, line 13a is:		
↓	AND 0	OR 1	OR more than 1
Your income must be less than:			
Single	\$42,000	\$42,000	\$42,000
Head of Household	\$54,000	\$54,000	\$67,000
Married filing Jointly or Qualifying Widow(er)	\$54,000	\$67,000	\$67,000

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 5% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 33.33% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.
- Your filing status is single, head of household, married filing jointly, or qualifying widow(er).

Note that you cannot take the Property Tax Fairness Credit if your filing status is married filing separately.

See Schedule PTFC/STFC for more information.

SALES TAX FAIRNESS CREDIT

(Form 1040ME, line 25e)

You may qualify for a **refundable** Sales Tax Fairness Credit up to \$230, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2020 was not more than \$27,100 if filing single; \$42,900 if filing head of household; or, \$53,200 if married filing jointly;
- Your filing status is single, head of household, married filing jointly, or qualifying widow(er).

Note that you cannot take the Sales Tax Fairness Credit if your filing status is married filing separately or if you are claimed as a dependent on another person's return.

See Schedule PTFC/STFC for more information.

2020 Tax Year Quick Facts

- Maine personal exemption amount: \$4,300.
- Maine standard deduction base amounts:
 - \$12,400 single or married filing separately;
 - \$18,650 head of household;
 - \$24,800 married filing jointly or qualifying widow(er).
- Maine itemized deductions are limited to \$30,050, except medical expenses are not subject to the limit.
 - Use Form 1040ME, **Schedule 2** to claim Maine itemized deductions.
- To report income that is taxable in Maine but not by the federal government (**income additions**), use Form 1040ME, **Schedule 1A**. To report income that is taxable by the federal government but not in Maine (**income subtractions**), use Form 1040ME, **Schedule 1S**.
- Property Tax Fairness Credit maximum income limitation: \$42,000 if single; \$67,000 if head of household or married filing jointly or qualifying widow(er). See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- Sales Tax Fairness Credit maximum income limitation: \$27,100 single; \$42,900 head of household; or, \$53,200 married filing jointly or qualifying widow(er). See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- Child and dependent care credit is refundable for Maine residents and part-year residents, up to \$500.
- Adult dependent care credit is refundable for Maine residents and part-year residents, up to \$500.
- Earned income tax credit is refundable for Maine residents and part-year residents.
- Dependent exemption tax credit, up to \$300 for each qualifying child or dependent, subject to phaseout.
- Educational opportunity tax credit may be available if you obtained an associate degree or bachelor's degree in Maine after 2007 or from a Maine or non-Maine college after 2015 or a graduate degree from a Maine college after 2015 and you have outstanding educational loans for that degree.

2020

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

For tax period 1/1/2020 to 12/31/2020 or

2020 to

2002100

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

Your First Name MI

NOTE: If either spouse is deceased, enter the date of death on Form 1040ME, page 3 in the spaces provided above the signature area.

Your Last Name

Check here if this is an AMENDED return.

Spouse's First Name MI

Your Social Security Number

Spouse's Last Name

Spouse's Social Security Number

Current Mailing Address (PO Box, number, street and apartment number)

Home Phone Number

City or Town State ZIP Code

Work Phone Number

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

A 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. You Spouse

2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2020

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

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

12 CHECK IF: You were Spouse was 65 or over 12a 12c Blind 12b 12d 13 Enter the TOTAL number of EXEMPTIONS. See instructions. 13a Enter the TOTAL number of qualifying children and dependents. Also see Form 1040ME, Schedule A, line 8. 13a

Table with columns for line numbers (14-18), descriptions (FEDERAL ADJUSTED GROSS INCOME, INCOME MODIFICATIONS, MAINE ADJUSTED GROSS INCOME, DEDUCTION, EXEMPTION), and amounts. Includes a vertical label 'Calculate Your Taxable Income' on the left.



2002101

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/tax-return-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	
	Tax Payments/Refundable Credits	25	TAX PAYMENTS.			
			a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.).....	25a		.00
			b 2020 estimated tax payments and 2019 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	
	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		.00
30a		SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.).....	30a		.00	
31		CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 11.)	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 2021 estimated tax. 33a			.00	
				.00 REFUND →	33b	.00
<p>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.</p>						
	Check here if this refund will go to an account outside the United States.	33c	Routing Number			
		33d	Account Number			
33e	Type of Account:	<input type="checkbox"/>	Checking	<input type="checkbox"/>	Savings	



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

Name(s) as shown on Form 1040ME

Your Social Security Number

[Blank input fields for Name and 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	[Blank]	.00
	b Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17. <input type="checkbox"/> 34b	[Blank]	.00
	c TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c	[Blank]	.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: [Blank] Phone no.: [Blank] Personal identification #: [Blank]

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.

[Blank]	[Blank]	[Blank]
Your signature	Date signed	Your occupation
[Blank]	[Blank]	[Blank]
Spouse's signature (If joint return, both must sign)	Date signed	Spouse's occupation
[Blank]		
Your email address		

Paid Preparer's Use Only

[Blank]	[Blank]	[Blank]
Preparer's signature	Date	Preparer's phone number
[Blank]		[Blank]
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 CP
FORM 1040ME
2020**

**Charitable Contributions
and Purchase of Park Passes**



Attachment
Sequence No. 2

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

Your Social Security Number

Name(s) as shown on Form 1040ME

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"	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	1	<input type="text"/>	.00
	2. Maine Children's Trust	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	2	<input type="text"/>	.00
	3. Companion Animal Sterilization Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	3	<input type="text"/>	.00
	4. Maine Military Family Relief Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	4	<input type="text"/>	.00
	5. Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	5	<input type="text"/>	.00
	6. Maine Public Library Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	6	<input type="text"/>	.00
	7. Maine Children's Cancer Research Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	7	<input type="text"/>	.00
	8. TOTAL CONTRIBUTIONS. (Add lines 1 through 7.)										8	<input type="text"/>	.00

B. PARK PASSES	9. Number of Individual Day-use Park Passes:	<input type="text"/>	x	\$55	9	<input type="text"/>	.00
	10. Number of Vehicle Day-use Park Passes:	<input type="text"/>	x	\$105	10	<input type="text"/>	.00
	11. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES. (Add lines 8, 9 and 10.) Enter result here and on Form 1040ME, line 31.				11	<input type="text"/>	.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, 2021. 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 7 above may qualify for a charitable contributions deduction on your 2021 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
2020**

**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.



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 2020 (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 9 or Form 1040-SR, line 9.)
If filing Schedule NRH - see instructions..... 2a. .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. .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 income must be less than:		
Single	\$42,000	\$42,000	\$42,000
Head of Household	\$54,000	\$54,000	\$67,000
Married filing Jointly or Qualifying Widow(er)	\$54,000	\$67,000	\$67,000

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.



2002206

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 2020. (See instructions.)4. .00
If you paid no property tax in 2020, skip to line 5a.
 - 5. (a) Enter the rent you paid on your home in 2020. (See instructions.).....5a. .00
If you paid no rent in 2020, 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	\$2,100	\$2,100	\$2,100
Head of Household	\$2,700	\$2,700	\$3,350
Married filing Jointly or Qualifying Widow(er)	\$2,700	\$3,350	\$3,350

- 8. Benefit base. Enter the smaller of line 6 or line 7.....8. .00
- 9. Multiply line 3 by 5% (.05). 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 18 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

SCHEDULE PTFC/STFC – PROPERTY TAX FAIRNESS CREDIT & SALES TAX FAIRNESS CREDIT INSTRUCTIONS
(Form 1040ME, lines 25d and 25e)

Who is eligible?

You may qualify for a **refundable Property Tax Fairness Credit** up to \$750 (\$1,200 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2020 was less than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim:

If your Filing Status is:	Form 1040ME, line 13a is:		
	0	1	more than 1
↓	AND	OR	OR
	Your income must be less than:		
Single	\$42,000	\$42,000	\$42,000
Head of Household	\$54,000	\$54,000	\$67,000
Married filing Jointly or Qualifying Widow(er)	\$54,000	\$67,000	\$67,000

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 5% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 33.33% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.

You may qualify for a **refundable Sales Tax Fairness Credit** up to \$230, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2020 was not more than \$27,100 if filing single; \$42,900 if filing head of household; or, \$53,200 if married filing jointly or qualifying widow(er).

See the line 13 instructions below for more information.

**You cannot claim either the Property Tax Fairness Credit or Sales Tax Fairness Credit if your filing status is married filing separately.
You cannot claim the Sales Tax Fairness Credit if you are claimed as a dependent on another person's return.**

SCHEDULE PTFC/STFC - SPECIFIC INSTRUCTIONS

Step 1. Complete Form 1040ME according to the form instructions.

If you are a resident or part-year resident of Maine filing Form 1040ME only to claim the property tax fairness credit and/or the sales tax fairness credit, you have no Maine income modifications on Form 1040ME, Schedule 1A or Schedule 1S and you do not file a federal income tax return, complete Maine Form 1040ME according to the instructions below:

- Fill in your name, address, social security number, telephone number and, if married, your spouse's name and social security number;
- Check Box A below your address;
- Enter your correct filing status on lines 3-7;
- Enter your correct residency status on lines 8-11;
- Check the applicable boxes on lines 12a through 12d if either you or your spouse were 65 years or over or blind during 2020;
- Enter the number of personal exemptions for yourself and your spouse, if married you can claim on line 13;
- Enter the number of qualifying children and dependents you can claim on line 13a;
- Complete Schedule PTFC/STFC. See the Step 2 instructions below;
- Enter the amount from Schedule PTFC/STFC, line 12 on Form 1040ME, line 25d;
- Enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies, on Form 1040ME, line 25e;
- Enter the sum of Form 1040ME, lines 25d and 25e on Form 1040ME, lines 25f, 27, 28, 32 and 33b. Any refund will be mailed to you. However, if you want your refund deposited directly into your checking or savings account, also complete lines 33c, 33d and 33e.

Step 2. Complete Schedule PTFC/STFC. Enter your name and social security number as shown on Form 1040ME. Also enter your date of birth and your spouse's date of birth, if married.

Complete **EITHER** lines 1a through 1e **OR** lines 2a through 2d. If you **do not** file federal Form 1040 or Form 1040-SR, complete lines 1a through 1e. If you **do** file a federal Form 1040 or Form 1040-SR, enter your income on lines 2a through 2d.

If you do not file federal Form 1040 or Form 1040-SR:

Line 1a. Social security and railroad retirement benefits. Enter all payments received under the federal Social Security Act, including regular social security benefits, social security disability benefits and supplemental

security income. Include the gross amount before Medicare is subtracted. This amount can generally be found on federal Form SSA-1099. (See also federal Form 1040, line 6a or Form 1040-SR, line 6a). Also enter on this line the amount of railroad retirement benefits received. This amount can generally be found on federal Form RRB-1099 or RRB-1099-R.

Line 1b. Interest and dividends. Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer.

Line 1c. Pensions, annuities and IRA distributions. Enter the amount of all pensions, annuities and IRA distributions you received that would be included in federal total income if you filed a federal income tax return. These amounts can generally be found on the federal Form 1099 issued by the payer.

Line 1d. Wages, salaries, tips, etc. Enter the total amount of wages, salaries and other compensation that would be included in federal total income if you filed a federal income tax return. This amount is generally reported in box 1 of the federal Form W-2 or on the federal Form 1099 issued by the payer.

Line 1e. Other income. Enter alimony received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; any other income that would be included in federal total income if you filed a federal income tax return. For more information on federal total income, see the federal income tax forms and instructions at www.irs.gov.

If you do file federal Form 1040 or Form 1040-SR:

Line 2a. Federal Total Income. Enter your federal total income from federal Form 1040, line 9 or Form 1040-SR, line 9. If filing Form 1040ME, Schedule NRH, enter the amount from Schedule NRH, line 1j, column B.

Line 2b. To the extent not already included in federal total income on line 2a, enter all payments received under the federal Social Security Act and the amount of railroad retirement benefits received. See the instructions for line 1a above. If filing Form 1040ME, Schedule NRH, enter only those payments you received.

Line 2c. Enter only amounts not already included in federal total income on line 2a. If filing Form 1040ME, Schedule NRH, enter your portion of the interest earned.

Line 2d. Loss add-backs. Enter on line 2d the amount of any negative amount (net loss) shown on federal Form 1040 or Form 1040-SR, line 7 and federal Schedule 1, lines 3, 4, 5, 6, and 8. Enter the total of the amounts as a positive number. If filing Form 1040ME, Schedule NRH, enter only those amounts shown on Schedule NRH, column B, lines 1f, 1g, 1h, and 1i.

After completing line 3, if you are applying only for the Sales Tax Fairness Credit, skip to line 13.

Line 4. Property Tax. If you owned your home in Maine and lived in that home during 2020, enter the amount of property tax paid during 2020 on your house and house lot up to 10 acres. If your house is on land that is more than 10 acres, call your town or city assessor to get the tax on your house and the land up to 10 acres. Part-year residents - enter only the property tax amounts you paid for your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide proof of the property tax paid before a refund is issued.**

- Do not use the amount of property tax assessed; enter only the amount of tax actually paid on your home during 2020.
- Do not include amounts paid for interest or special assessments.
- Do not include property taxes on property other than your primary residence.
- Do not claim any property tax paid by others. If the home is jointly owned, **enter only the property tax you paid**. You can claim the tax you paid on your home even if you have transferred ownership to someone else under a legal agreement that allows you to continue to live in the home, but you can claim the tax on the home only for as long as you live in the home.
- Do not include taxes on any part of your home or property used exclusively for business. *For example*, you owned a two-story building. You lived upstairs and ran a store downstairs. You can claim one-half of the property tax you paid. Do not include property taxes claimed as a business expense on your federal tax return.
- Do not include taxes on any part of your home that serves as a separate dwelling. Include only the taxes paid for the part of the home you occupied as your primary residence. *For example*, your primary residence is one unit located in a three-unit dwelling. You can claim only one-third of the property tax paid.

Note: If you owned a home that was on rented land or vice-versa, you can include the property tax you paid during 2020 on line 4 and the rent you paid during 2020 on line 5a. *For example*, you owned a mobile home located in a park. Enter the property tax on your mobile home on line 4 and the lot rent you paid on line 5a.

Line 5a. Enter the total rent you paid for your home (principal residence) in Maine during 2020. If you moved during the tax year, include the rent you paid during the tax year to live in each home or apartment. Include Workfare payments received from your town used to pay your rent. Part-year residents - enter only rent amounts you paid on your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide copies of rent receipts or canceled checks before a refund is issued.**

- Do not include mortgage payments or room and board payments. Mortgage payments and room and board payments are not rent.
- Do not include the rent amount paid by a government program.
- Do not include rent for any part of your home that was rented out to others. *For example*, you share an apartment with your sister. Each of you are equally responsible for one-half of the rent. Include only the amount of rent you paid to live in the apartment.
- Do not include rent for any part of your home used exclusively for business. *For example*, you rent a two-story building. You live in a 2nd floor apartment and run a business on the 1st floor. Claim only the portion of rent you paid for the right to live in the 2nd floor apartment.
- Do not include rent claimed as a business expense on your federal return.

Line 5c. If the rent you entered on line 5a includes an amount for heat, utilities, furniture or other similar items and you know the amount paid toward the heat, utilities, furniture or other similar items, enter the amount on line 5c. If your landlord cannot provide the amount you paid for heat, utilities, furniture or other similar items, multiply the amount on line 5a by 15% (.15) and enter the result on line 5c. If the rent entered on line 5a does not include an amount paid for heat, utilities, furniture or other similar items, enter 0 on line 5c.

Line 5d. Subtract line 5c from line 5a. The rent you paid can include only the amount paid for the right to live in your home, excluding amounts paid for heat, utilities, furniture or other similar items.

Line 13. Sales Tax Fairness Credit. See the tables below for your filing status (from Form 1040ME, lines 3 through 7).

- To find the credit, read down the "At least - But not more than" columns and find the line that includes your Total Income from Schedule PTFC/STFC, line 3.
- Then, go to the column that includes the number of qualifying children and dependents on Form 1040ME, line 13a. Enter the credit from that column on Schedule PTFC/STFC, line 13.

Example. If your filing status is **married filing jointly**, your total income from Schedule PTFC/STFC, line 3 is **\$50,100**, and you claim **3 qualifying children and dependents**, enter \$70 on Schedule PTFC/STFC, line 13.

If your filing status is **Single**, find the amount for your income below (**Note: you must not be claimed as a dependent on another person's return**):

If Schedule PTFC/STFC, line 3 is:		And Form 1040ME, line 13 is 1:
At least:	But not more than:	Enter:
0	21,100	125
21,101	21,600	115
21,601	22,100	105
22,101	22,600	95
22,601	23,100	85
23,101	23,600	75
23,601	24,100	65
24,101	24,600	55
24,601	25,100	45
25,101	25,600	35
25,601	26,100	25
26,101	26,600	15
26,601	27,100	5
27,101	27,600	0

If your filing status is **Married filing jointly** or **Qualifying widow(er)**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is:		And the number on Form 1040ME, line 13a is:		
At least:	But not more than:	0	1	2+
0	42,200	180	205	230
42,201	43,200	160	185	210
43,201	44,200	140	165	190
44,201	45,200	120	145	170
45,201	46,200	100	125	150
46,201	47,200	80	105	130
47,201	48,200	60	85	110
48,201	49,200	40	65	90
49,201	50,200	20	45	70
50,201	51,200	0	25	50
51,201	52,200	0	5	30
52,201	53,200	0	0	10
53,201	54,200	0	0	0

If your filing status is **Head of Household**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is:		And the number on Form 1040ME, line 13a is:		
At least:	But not more than:	0-1	2	3+
0	31,650	180	205	230
31,651	32,400	165	190	215
32,401	33,150	150	175	200
33,151	33,900	135	160	185
33,901	34,650	120	145	170
34,651	35,400	105	130	155
35,401	36,150	90	115	140
36,151	36,900	75	100	125
36,901	37,650	60	85	110
37,651	38,400	45	70	95
38,401	39,150	30	55	80
39,151	39,900	15	40	65
39,901	40,650	0	25	50
40,651	41,400	0	10	35
41,401	42,150	0	0	20
42,151	42,900	0	0	5
42,901	43,650	0	0	0

**SCHEDULE 1A
FORM 1040ME**

INCOME ADDITIONS

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



99

Attachment
Sequence No. 4

2020

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

2002104

Name(s) as shown on Form 1040ME

Your Social Security Number

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

ADDITIONS to federal adjusted gross income.

1.	Income from municipal and state bonds, other than Maine.....	1.	<input type="text"/>	.00
2.	Net operating loss recovery adjustment. (Attach a schedule showing your calculation.)	2.	<input type="text"/>	.00
3.	Maine Public Employees Retirement System contributions	3.	<input type="text"/>	.00
4.	Bonus depreciation add-back. (See instructions.).....	4.	<input type="text"/>	.00
5.	Maine capital investment credit bonus depreciation add-back. (See instructions.).....	5.	<input type="text"/>	.00
6.	Fiduciary adjustment - additions only. (Attach a copy of your federal Schedule K-1.)	6.	<input type="text"/>	.00
7.	Certain gains on installment sales of real or tangible property - nonresident individuals only (See instructions.)	7.	<input type="text"/>	.00
8.	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	8.	<input type="text"/>	.00
9.	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.....	9.	<input type="text"/>	.00
10.	Excess business losses for noncorporate taxpayers	10.	<input type="text"/>	.00
11.	Business interest deduction exceeding 30% of federal adjusted taxable income	11.	<input type="text"/>	.00
12.	Reserved.	12.	<input type="text"/>	.00
13.	Total Additions. (Add lines 1 through 12 — enter here and on 1040ME, line 15a.)	13.	<input type="text"/>	.00

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**SCHEDULE 1S
FORM 1040ME**

INCOME SUBTRACTIONS

See instructions on pages 6 through 8.

Enclose with your Form 1040ME

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



99

Attachment
Sequence No. **5**

2020

Name(s) as shown on Form 1040ME

Your Social Security Number

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

SUBTRACTIONS from federal adjusted gross income.

1.	U.S. Government Bond interest included in federal adjusted gross income. (See instructions.).....	1.	<input type="text"/>	.00
2.	State income tax refund. (Only if included in federal adjusted gross income.).....	2.	<input type="text"/>	.00
3.	Social Security and Railroad Retirement Benefits included in federal adjusted gross income. (See instructions.).....	3.	<input type="text"/>	.00
4.	Pension income deduction. (Complete and attach the worksheet on back.).....	4.	<input type="text"/>	.00
	Check here if the amount on line 4 includes military retirement pay (from line 6 of the Worksheet for Pension Income Deduction).....		<input type="checkbox"/>	
5.	Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine. (See instructions.).....	5.	<input type="text"/>	.00
6.	Military annuity payments made to a survivor of a deceased member of the military.....	6.	<input type="text"/>	.00
7.	Maine Public Employees Retirement System pick-up contributions paid to the taxpayer during 2020 which have been previously taxed by the state.....	7.	<input type="text"/>	.00
8.	Fiduciary adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.).....	8.	<input type="text"/>	.00
9.	Bonus depreciation and section 179 recapture. (See instructions.).....	9.	<input type="text"/>	.00
10.	Medical marijuana business expenses. (See instructions.).....	10.	<input type="text"/>	.00
	Enter your registration number or sales tax number: _____			
11.	Net operating loss recapture.....	11.	<input type="text"/>	.00
12.	Student loan payments made by your employer under the Maine educational opportunity program.....	12.	<input type="text"/>	.00
13.	Qualified health care student loan payments made by your employer.....	13.	<input type="text"/>	.00
14.	Municipal property tax benefits for senior citizens.....	14.	<input type="text"/>	.00
15.	Holocaust victim settlement payments.....	15.	<input type="text"/>	.00
16.	Family Development Account proceeds.....	16.	<input type="text"/>	.00
17.	Earnings on funds held in an ABLE savings account.....	17.	<input type="text"/>	.00
18.	Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds, and Airport Authority Bonds included in federal adjusted gross income.....	18.	<input type="text"/>	.00
19.	Amount of the reduction in your salaries and wages expense deduction related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit.....	19.	<input type="text"/>	.00
20.	Earnings from fishing operations contributed to a capital construction fund.....	20.	<input type="text"/>	.00
21.	Northern Maine Transmission Corporation investment income.....	21.	<input type="text"/>	.00
22.	Maine Waste Management & Recycling Program - interest income and capital gains from the sale of program bonds.....	22.	<input type="text"/>	.00

Continue on next page.



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

23. 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: _____	23.		.00
24. The total of capital gains and ordinary income resulting from depreciation recapture from the sale of multi-family affordable housing property.....	24.		.00
25. Maine seed capital credit distributions from a private venture capital fund.....	25.		.00
26. Percentage of gain from the sale of eligible timberlands.....	26.		.00
27. Income recognized from the new markets capital investment credit.....	27.		.00
28. Reserved.	28.		.00
29. Total Subtractions. (Add lines 1 through 28 - enter here and on 1040ME, line 15b.).....	29.		.00

2020 - Worksheet for Pension Income Deduction - Schedule 1S, Line 4

Enclose this worksheet and copies of your 1099 form(s) with Form 1040ME.

The benefits received under a United States military retirement plan, including survivor benefits, are fully exempt from Maine income tax. See line 6 of the worksheet below. Only military retirement pay received as a result of service in the United States Army, Navy, Air Force, Marines, or Coast Guard qualify for the military retirement deduction on line 6.

In addition, you and your spouse (if married) may each deduct up to \$10,000 of other eligible pension income* that is included in your federal adjusted gross income. The \$10,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income, other than military retirement pay, includes state and federal pension benefits and retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (qualified pension plans, including qualified 401 SIMPLE plans), 401(k) (qualified cash or deferred arrangements) and 403 (employee annuities). Deductible pension income also includes benefits received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408A, SIMPLE individual retirement accounts under IRC section 408(k), simplified employee pension plans under IRC section 408(p), benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pick-up contributions received from the Maine Public Employees Retirement System ("MainePERS") allowed to be deducted on Form 1040ME, Schedule 1S, line 7 and pension income from 457(b) plans received prior to age 55 that is not part of a series of equal

periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benefits that **do not qualify** are those received from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions. See federal Form 5329, Part 1, or federal Form 1040 or 1040-SR, Schedule 2, line 6. Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual who earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$10,000.**

Note: Enter eligible non-military pension benefits on line 1 and eligible military retirement pay on line 6.		Taxpayer	Spouse*
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040, lines 4b and 5b or Form 1040-SR, lines 4b and 5b). CAUTION: Include only deductible pension benefits that are <u>not</u> specifically excluded. See the instructions above.	1.	\$	\$
2. Maximum allowable deduction.	2.	\$10,000.00	\$10,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not.	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero).	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here.	5.	\$	\$
6. Total eligible military retirement pay included in your federal adjusted gross income (from federal Form 1040, lines 4b and 5b or Form 1040-SR, lines 4b and 5b).	6.	\$	\$
7. Add line 5 and line 6 and enter the total for both spouses on Schedule 1S, line 4.	7.	\$	\$

***Use this column only if you are married filing jointly and only if your spouse separately earned an eligible pension.**

**SCHEDULE 2
FORM 1040ME**

2020

Attachment
Sequence No. 6

ITEMIZED DEDUCTIONS

for Form 1040ME, line 17

Enclose with Form 1040ME

For more information, visit www.maine.gov/revenue/tax-return-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.	<input type="text"/>	.00
2 a	Taxes you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e... 2a	<input type="text"/>	.00
b	Deductible costs, included in line 1 above, incurred in the production of Maine exempt income. 2b	<input type="text"/>	.00
c	Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution. 2c	<input type="text"/>	.00
d	Medical and dental expenses included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 4. 2d	<input type="text"/>	.00
3 a	Deductible costs of producing income exempt from federal income tax, but taxable by Maine. 3a	<input type="text"/>	.00
b	State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b. 3b	<input type="text"/>	.00
c	Personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c. 3c	<input type="text"/>	.00
4	Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c. 4	<input type="text"/>	.00
5	Maximum allowable itemized deduction. 5	3 0,0 5 0	.00
6	Enter the smaller of line 4 or line 5. 6	<input type="text"/>	.00
7	Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17.* 7	<input type="text"/>	.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 \$82,900 if single or married filing separately; \$124,350 if head of household; or \$165,800 if married filing jointly or qualifying widow(er).

Schedule 2 - Itemized Deductions Instructions

Line 1. Total Itemized Deductions from federal Form 1040 or Form 1040-SR. Enter your total itemized deductions as shown on federal Form 1040 or 1040-SR, Schedule A, line 17.

Line 2a. Enter the amount of taxes you paid included in Line 1, from federal Form 1040 or 1040-SR, Schedule A, line 5e.

Line 2b. Deductible costs, included in Line 1, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 3a. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 1.

Line 3b. State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b.

Line 3c. State and local personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c.

Line 7. If the amount on line 7 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: The amount on line 7 may be limited. You must complete the Maine 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 \$82,900 if single or married filing separately; \$124,350 if head of household; or \$165,800 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/tax-return-forms.



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2002103

Attachment
Sequence No. 7

2020

Name(s) as shown on Form 1040ME

Your Social Security Number

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, 3, or 4, whichever applies, of the Earned Income Tax Credit Worksheet. (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 4 of the Earned Income Tax Credit Worksheet. (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(s).) *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).

2020 - Worksheet for Child Care Credit - Schedule A, Lines 1 and 9 (Enclose with your Form 1040ME)

Your child care provider may have a Step 4 Quality Certificate issued by the Department of Health and Human Services (DHHS), Office of Child and Family Services. If so, enter your child care provider's **Step 4** Child Care Quality certificate number in the space provided and enter your Step 4 child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 child care providers, go to www.maine.gov/revenue/taxes/tax-relief-credits-programs or call DHHS at (207) 624-7909 Monday through Friday.

Step 4 Child Care Program	Column A	Column B
Name & Certificate Number: _____	Regular	"Step 4"
<i>(do not enter the Child Care Program's federal ID number)</i>	Child Care	Child Care
	Expenses	Expenses

1. Total expenses paid for child care services included on federal Form 2441, line 2, column C 1. \$
 - a. **Column A** - expenses paid for **regular** child care services included on line 1
Column B - expenses paid for **Step 4** child care services included on line 1 1a. _____
 - b. Percentage of expenses paid. **Column A** - divide line 1a, column A by line 1
Column B - divide line 1a, column B by line 1 1b. ____ . ____ .
2. Enter amount from federal Form 1040 or 1040-SR, Schedule 3, line 2 2. \$
 - a. **Column A** - multiply line 2 by line 1b, column A
Column B - multiply line 2 by line 1b, column B 2a. _____
3. Maine Credit. **Column A** - multiply line 2a, column A by 25% (.25)
Column B - multiply line 2a, column B by 50% (.50) 3. _____
4. Add line 3, column A and line 3, column B 4. _____

NONRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line 6a.

5. **Refundable** child care credit. Residents and part-year residents only, enter line 4 or \$500, whichever is less. ... 5. _____
 - a. **MAINE RESIDENTS AND PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH:**
 You must prorate your refundable child care credit.
 For those filing Schedule NR, multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 5 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C) 5a. _____
▶ Enter line 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, line 1.

6. **Nonrefundable** child care credit. Residents and part-year residents, subtract line 5 from line 4. Nonresidents, enter the amount from line 4. If negative, enter zero. 6. _____
 - a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your nonrefundable child care credit.
 For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 6 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C) 6a. _____
▶ Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A, line 9.

2020 - Worksheet for Dependent Exemption Tax Credit - Schedule A, Line 8 (Enclose with your Form 1040ME)

1. Enter the number of qualifying children and dependent(s) (Form 1040ME, line 13a) 1. _____
2. **Multiply** Line 1 by \$300 2. _____
3. Enter your 2020 Maine adjusted gross income (Form 1040ME, line 16) 3. _____
4. Enter \$200,000 (\$400,000 if married filing jointly) 4. _____
5. Subtract line 4 from line 3 (round the result up to the next \$1,000). If zero or less, skip line 6 and 7 and enter the amount from line 2 on line 8 5. _____
6. Divide line 5 by \$1,000 6. _____
7. Multiply line 6 by \$7.50 7. _____
8. Subtract line 7 from line 2.
Maine residents: Enter this amount on Maine Schedule A, line 8. Except, if you are filing Schedule NRH, continue to line 9. 8. _____
Part-year residents and nonresidents, continue to line 9.
9. **Ratio of Maine source income for those filing Schedule NR or Schedule NRH:**
 You must prorate your dependent exemption tax credit.
 For those filing Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 8 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then, multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). Enter the result here and on Maine Schedule A, line 8 9. _____

SCHEDULE NR
FORM 1040ME
2020

SCHEDULE for CALCULATING the NONRESIDENT CREDIT
PART-YEAR RESIDENTS, NONRESIDENTS and
“SAFE HARBOR” RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

Attachment Sequence No. 10

If part-year resident, enter dates you were a Maine Resident
from _____ to _____.

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO MUST FILE SCHEDULE NR? Part-year resident, nonresident and “Safe Harbor” resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

DO NOT FILE SCHEDULE NR IF: All your income is taxable by Maine **or** if your federal filing status is “Married filing jointly” and you elect to file “Single” on the Maine return (use Schedule NRH available at www.maine.gov/revenue/tax-return-forms or by calling 624-7894).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL TAX RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

IMPORTANT: If required, complete Worksheets A and B available at www.maine.gov/revenue/tax-return-forms before completing Schedule NR.

1 INCOME — (If required, complete and attach Worksheets A and B available at www.maine.gov/revenue/tax-return-forms):

Box A - From Worksheet B, line 15, column A

Box B - From Worksheet B, line 15, column B plus column E

Box C - From Worksheet B, line 15, column D minus column E

Box A
FEDERAL

Box B
MAINE

Box C
NON-MAINE

\$	\$	\$
----	----	----

2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box A and enter the result here. Except, if non-Maine source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine source income (line 1, Box B) is negative, enter 1.0000.....

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY: Multiply amount on federal Schedule 1, line 22 by the percentage listed on line 2. Enter result here

4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY: Subtract line 3 from Line 1, Box C.....

COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15a or line 15b)

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY. Enter only amounts attributable to your non-resident period. See instructions.

a Additions — Specify

b Subtractions — Specify

c Total Modifications: line 5a minus line 5b (may be a negative amount).....

6 NON-MAINE ADJUSTED GROSS INCOME: Add or, if negative, subtract line 5c to or from line 4.....

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide line 6 by the amount from Form 1040ME, line 16 and enter result here. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000.....

8 MAINE INCOME TAX: Enter from Form 1040ME, line 20

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 21

PART-YEAR RESIDENT, NONRESIDENT AND “SAFE HARBOR” RESIDENT INSTRUCTIONS

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal tax return, including all schedules and worksheets. Enclose W-2 forms from other states and temporary duty (TDY) papers to support your entry in Box C.

Nonresident individuals, including individuals who were nonresidents for only part of the year and “Safe Harbor” resident individuals, who have Maine-source income may owe a Maine income tax. See page 3 of the individual income tax booklet for residency information. **MILITARY SERVICE MEMBER SPOUSE:** The income of a military spouse for the performance of services in Maine will not be treated as Maine-source income subject to Maine income taxation if the military spouse is not a resident or domiciliary of Maine (or elects to retain residency in another state under the federal Military Spouse Residency Relief Act), the military spouse is located in Maine solely to be with the service member, the service member is located in Maine in compliance with military orders, and the service member and the spouse have the same state of residency or domicile.

The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or “Safe Harbor” resident were a Maine resident for the entire year and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s or “Safe Harbor” resident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 21. **Note:** Nonresident minimum taxability thresholds: A nonresident individual working in Maine as an employee is not required to pay a Maine tax or file a Maine return on income from personal services unless that individual works in Maine for more than 12 days and earns or derives income from all Maine sources totaling more than \$3,000. Up to 24 days performing certain personal services, such as training and site inspections, are not counted against the 12-day threshold. Also, generally, a nonresident individual present in Maine for business for no more than 12 days and earning no more than \$3,000 from business activity in Maine is not required to pay a Maine tax or file a Maine income tax return on that income. Compensation or income directly related to a declared state disaster or emergency is exempt from Maine tax if the taxpayer’s only presence in Maine is for the sole purpose of providing disaster relief. For more information, see Maine Revenue Services Rule 806 and 36 M.R.S. §§ 5142(8-B) and 5220(2) available on the MRS website at www.maine.gov/revenue (select *Laws and Rules*).

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** or **“Safe Harbor” resident** is subject to Maine income tax on taxable income derived from sources within Maine. For a description of Maine source income, see Maine Revenue Services Rule 806 available at www.maine.gov/revenue (select *Laws and Rules*) or the Instructional Pamphlets for Schedule NR or NRH at www.maine.gov/revenue/tax-return-forms.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

You must file Schedule NR if you are a part-year resident, a nonresident or a “Safe Harbor” resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or “Safe Harbor” residents, but only one of you has Maine-source income. The nonresident or “Safe Harbor” resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married filing separately.

STEP 1 — If required, complete and enclose Worksheets A and B available at www.maine.gov/revenue/tax-return-forms before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 20a.

Find the amount of Maine income tax as if you were a full-year Maine resident. To do this, complete Form 1040ME, lines 1 through 20a. Use your total federal adjusted gross income on line 14.

STEP 3 — Complete Schedule NR to compute your Nonresident Credit.

Line 1. Enter your income from Worksheet B on line 1. List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

Line 2. RATIO OF INCOME. Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. Except, if non-Maine-source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine-source income (line 1, Box B) is negative, enter 1.0000.

Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY. Complete this section only if you have federal income adjustments from non-Maine sources on federal Schedule 1, line 22. Enter the total federal income adjustments from non-Maine sources; otherwise, multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY. Subtract line 3 from line 1, Box C.

Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY. Use this section only if you have income modifications entered on Form 1040ME, line 15a or line 15b. Enter your modifications to income from non-Maine sources received while you were a nonresident of Maine. For details on these modifications, see the instructions for Schedules 1A and 1S on pages 5 through 8 of the individual income tax booklet. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1S, line 4) based on the percentage of qualified pension income received as a nonresident or a “Safe Harbor” resident.

Line 6. NON-MAINE ADJUSTED GROSS INCOME. Add or subtract your income modifications, lines 5a and 5b, to or from line 4.

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000.

Line 8. MAINE INCOME TAX. Enter the Maine income tax from Form 1040ME, line 20.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 21.

WORKSHEET A - Residency Information Worksheet for Part-year Residents/Nonresidents/"Safe Harbor" Residents

Enclose with your Form 1040ME

The following individuals must complete Worksheet A: 1) All part-year residents whether moving into or out of Maine during the tax year; 2) nonresidents and "Safe Harbor" residents who are filing a Maine return for the first time, and 3) former Maine residents who are filing as nonresidents or "Safe Harbor" residents for the first time. Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.

	Yourself	Spouse
1. NAME..... 1.	_____	_____
a. Social security number 1a.	_____	_____
b. Date of birth 1b.	_____	_____
c. Occupation..... 1c.	_____	_____
During 2020: Unless otherwise indicated, enter "Yes" or "No" on each line.		
2. I was domiciled in (Enter state(s))..... 2.	_____	_____
3. I was in the military and stationed in (Enter state or country) 3.	_____	_____
a. My designated state of legal residence was (Enter state)..... 3a.	_____	_____
4. The number of days I spent in Maine (for any purpose) was 4.	_____	_____
5. I own(ed) a home/real property in Maine 5.	_____	_____
a. If yes, in what municipality was the property located?..... 5a.	_____	_____
b. Did you ever apply for a Homestead or Veterans property tax exemption? 5b.	_____	_____
c. Have you disposed of the property? 5c.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
6. I became a Maine resident on (Enter Date) 6.	_____	_____
a. Enter state of prior residence..... 6a.	_____	_____
b. Registered to vote in Maine 6b.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in Maine 6c.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in Maine..... 6d.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in Maine 6e.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move) 7.	_____	_____
a. Enter new state of residence 7a.	_____	_____
b. Registered to vote in my new state of residence 7b.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in my new state of residence 7c.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in my new state of residence..... 7d.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in my new state of residence 7e.	_____	_____
If yes, when? (Yourself: _____ Spouse: _____)		
f. If married, did your spouse and dependent children (if any) move to your new state of residence? 7f.	_____	_____
8. During period of nonresidency, have you:		
a. Performed any work or services in Maine..... 8a.	_____	_____
If yes, list employer. (Yourself: _____ Spouse: _____)		
b. Registered an auto or other vehicle in Maine 8b.	_____	_____
c. Renewed a Maine driver's license 8c.	_____	_____
d. Voted in Maine, in person or by absentee ballot..... 8d.	_____	_____
e. Attended or sent your children (if any) to a Maine school..... 8e.	_____	_____
f. Purchased a Maine resident hunting or fishing license 8f.	_____	_____
g. Listed Maine as your legal residence for any purpose 8g.	_____	_____
h. Obtained or renewed any Maine trade or professional licenses or union memberships 8h.	_____	_____
9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (Attach a separate sheet if necessary)?	_____	
10. If you answered "no" to question 7(f) please explain the circumstances (Attach a separate sheet if necessary):	_____	

Attachment
Sequence No. 13

WORKSHEET B

Income Allocation Worksheet for Part-Year Residents/Nonresidents/"Safe Harbor" Residents

(See instructions at www.maine.gov/revenue/tax-return-forms) - Enclose with your Form 1040ME

Part-year residents, Nonresidents and "Safe Harbor" residents **must** complete this worksheet before completing Schedule NR.

(Note: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)		Federal Income		Maine Resident Period (Part-year residents only)			Nonresident Period (Part-year residents, Nonresidents and "Safe Harbor" residents)			
		Column A Income from federal return	Column B Income from Column A for this period	Column C*	Column D Income from Column A for this period	Column E Income from Column D from Maine sources				
1. Wages, salaries, tips, other compensation**	1									
2. Taxable interest.....	2									
3. Ordinary dividends.....	3									
4. Alimony received	4									
5. Business income/loss	5									
6. Capital gain/loss	6									
7. Other gains/losses	7									
8. Taxable amount of IRA distributions	8									
9. Taxable amount of pensions and annuities	9									
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10									
11. Farm income/loss	11									
12. Unemployment Compensation	12									
13. Taxable amount of social security benefits.....	13									
14. Other income (including lump-sum distributions, but excluding state income tax refunds)	14									
15. Add lines 1 through 14.....	15									

***Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.** Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

You must attach a copy of the income tax return(s) filed with the other jurisdiction

****If necessary, use Worksheet C (Employee Apportionment Worksheet) for Part-Year Residents/Nonresidents/"Safe Harbor" Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to the Maine Revenue Services website at: www.maine.gov/revenue/tax-return-forms or call (207) 624-7894 (to order).

Note: See instructions at www.maine.gov/revenue/tax-return-forms on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR.

2020 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:							
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household					
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
0					7,000					14,000					21,000				
0	100	3	3	3	7,000	7,100	409	409	409	14,000	14,100	815	815	815	21,000	21,100	1,221	1,221	1,221
100	200	9	9	9	7,100	7,200	415	415	415	14,100	14,200	821	821	821	21,100	21,200	1,227	1,227	1,227
200	300	15	15	15	7,200	7,300	421	421	421	14,200	14,300	827	827	827	21,200	21,300	1,233	1,233	1,233
300	400	20	20	20	7,300	7,400	426	426	426	14,300	14,400	832	832	832	21,300	21,400	1,238	1,238	1,238
400	500	26	26	26	7,400	7,500	432	432	432	14,400	14,500	838	838	838	21,400	21,500	1,244	1,244	1,244
500	600	32	32	32	7,500	7,600	438	438	438	14,500	14,600	844	844	844	21,500	21,600	1,250	1,250	1,250
600	700	38	38	38	7,600	7,700	444	444	444	14,600	14,700	850	850	850	21,600	21,700	1,256	1,256	1,256
700	800	44	44	44	7,700	7,800	450	450	450	14,700	14,800	856	856	856	21,700	21,800	1,262	1,262	1,262
800	900	49	49	49	7,800	7,900	455	455	455	14,800	14,900	861	861	861	21,800	21,900	1,267	1,267	1,267
900	1,000	55	55	55	7,900	8,000	461	461	461	14,900	15,000	867	867	867	21,900	22,000	1,273	1,273	1,273
1,000					8,000					15,000					22,000				
1,000	1,100	61	61	61	8,000	8,100	467	467	467	15,000	15,100	873	873	873	22,000	22,100	1,279	1,279	1,279
1,100	1,200	67	67	67	8,100	8,200	473	473	473	15,100	15,200	879	879	879	22,100	22,200	1,285	1,285	1,285
1,200	1,300	73	73	73	8,200	8,300	479	479	479	15,200	15,300	885	885	885	22,200	22,300	1,291	1,291	1,291
1,300	1,400	78	78	78	8,300	8,400	484	484	484	15,300	15,400	890	890	890	22,300	22,400	1,298	1,298	1,298
1,400	1,500	84	84	84	8,400	8,500	490	490	490	15,400	15,500	896	896	896	22,400	22,500	1,305	1,302	1,302
1,500	1,600	90	90	90	8,500	8,600	496	496	496	15,500	15,600	902	902	902	22,500	22,600	1,312	1,308	1,308
1,600	1,700	96	96	96	8,600	8,700	502	502	502	15,600	15,700	908	908	908	22,600	22,700	1,318	1,314	1,314
1,700	1,800	102	102	102	8,700	8,800	508	508	508	15,700	15,800	914	914	914	22,700	22,800	1,325	1,320	1,320
1,800	1,900	107	107	107	8,800	8,900	513	513	513	15,800	15,900	919	919	919	22,800	22,900	1,332	1,325	1,325
1,900	2,000	113	113	113	8,900	9,000	519	519	519	15,900	16,000	925	925	925	22,900	23,000	1,339	1,331	1,331
2,000					9,000					16,000					23,000				
2,000	2,100	119	119	119	9,000	9,100	525	525	525	16,000	16,100	931	931	931	23,000	23,100	1,345	1,337	1,337
2,100	2,200	125	125	125	9,100	9,200	531	531	531	16,100	16,200	937	937	937	23,100	23,200	1,352	1,343	1,343
2,200	2,300	131	131	131	9,200	9,300	537	537	537	16,200	16,300	943	943	943	23,200	23,300	1,359	1,349	1,349
2,300	2,400	136	136	136	9,300	9,400	542	542	542	16,300	16,400	948	948	948	23,300	23,400	1,366	1,354	1,354
2,400	2,500	142	142	142	9,400	9,500	548	548	548	16,400	16,500	954	954	954	23,400	23,500	1,372	1,360	1,360
2,500	2,600	148	148	148	9,500	9,600	554	554	554	16,500	16,600	960	960	960	23,500	23,600	1,379	1,366	1,366
2,600	2,700	154	154	154	9,600	9,700	560	560	560	16,600	16,700	966	966	966	23,600	23,700	1,386	1,372	1,372
2,700	2,800	160	160	160	9,700	9,800	566	566	566	16,700	16,800	972	972	972	23,700	23,800	1,393	1,378	1,378
2,800	2,900	165	165	165	9,800	9,900	571	571	571	16,800	16,900	977	977	977	23,800	23,900	1,399	1,383	1,383
2,900	3,000	171	171	171	9,900	10,000	577	577	577	16,900	17,000	983	983	983	23,900	24,000	1,406	1,389	1,389
3,000					10,000					17,000					24,000				
3,000	3,100	177	177	177	10,000	10,100	583	583	583	17,000	17,100	989	989	989	24,000	24,100	1,413	1,395	1,395
3,100	3,200	183	183	183	10,100	10,200	589	589	589	17,100	17,200	995	995	995	24,100	24,200	1,420	1,401	1,401
3,200	3,300	189	189	189	10,200	10,300	595	595	595	17,200	17,300	1,001	1,001	1,001	24,200	24,300	1,426	1,407	1,407
3,300	3,400	194	194	194	10,300	10,400	600	600	600	17,300	17,400	1,006	1,006	1,006	24,300	24,400	1,433	1,412	1,412
3,400	3,500	200	200	200	10,400	10,500	606	606	606	17,400	17,500	1,012	1,012	1,012	24,400	24,500	1,440	1,418	1,418
3,500	3,600	206	206	206	10,500	10,600	612	612	612	17,500	17,600	1,018	1,018	1,018	24,500	24,600	1,447	1,424	1,424
3,600	3,700	212	212	212	10,600	10,700	618	618	618	17,600	17,700	1,024	1,024	1,024	24,600	24,700	1,453	1,430	1,430
3,700	3,800	218	218	218	10,700	10,800	624	624	624	17,700	17,800	1,030	1,030	1,030	24,700	24,800	1,460	1,436	1,436
3,800	3,900	223	223	223	10,800	10,900	629	629	629	17,800	17,900	1,035	1,035	1,035	24,800	24,900	1,467	1,441	1,441
3,900	4,000	229	229	229	10,900	11,000	635	635	635	17,900	18,000	1,041	1,041	1,041	24,900	25,000	1,474	1,447	1,447
4,000					11,000					18,000					25,000				
4,000	4,100	235	235	235	11,000	11,100	641	641	641	18,000	18,100	1,047	1,047	1,047	25,000	25,100	1,480	1,453	1,453
4,100	4,200	241	241	241	11,100	11,200	647	647	647	18,100	18,200	1,053	1,053	1,053	25,100	25,200	1,487	1,459	1,459
4,200	4,300	247	247	247	11,200	11,300	653	653	653	18,200	18,300	1,059	1,059	1,059	25,200	25,300	1,494	1,465	1,465
4,300	4,400	252	252	252	11,300	11,400	658	658	658	18,300	18,400	1,064	1,064	1,064	25,300	25,400	1,501	1,470	1,470
4,400	4,500	258	258	258	11,400	11,500	664	664	664	18,400	18,500	1,070	1,070	1,070	25,400	25,500	1,507	1,476	1,476
4,500	4,600	264	264	264	11,500	11,600	670	670	670	18,500	18,600	1,076	1,076	1,076	25,500	25,600	1,514	1,482	1,482
4,600	4,700	270	270	270	11,600	11,700	676	676	676	18,600	18,700	1,082	1,082	1,082	25,600	25,700	1,521	1,488	1,488
4,700	4,800	276	276	276	11,700	11,800	682	682	682	18,700	18,800	1,088	1,088	1,088	25,700	25,800	1,528	1,494	1,494
4,800	4,900	281	281	281	11,800	11,900	687	687	687	18,800	18,900	1,093	1,093	1,093	25,800	25,900	1,534	1,499	1,499
4,900	5,000	287	287	287	11,900	12,000	693	693	693	18,900	19,000	1,099	1,099	1,099	25,900	26,000	1,541	1,505	1,505
5,000					12,000					19,000					26,000				
5,000	5,100	293	293	293	12,000	12,100	699	699	699	19,000	19,100	1,105	1,105	1,105	26,000	26,100	1,548	1,511	1,511
5,100	5,200	299	299	299	12,100	12,200	705	705	705	19,100	19,200	1,111	1,111	1,111	26,100	26,200	1,555	1,517	1,517
5,200	5,300	305	305	305	12,200	12,300	711	711	711	19,200	19,300	1,117	1,117	1,117	26,200	26,300	1,561	1,523	1,523
5,300	5,400	310	310	310	12,300	12,400	716	716	716	19,300	19,400	1,122	1,122	1,122	26,300	26,400	1,568	1,528	1,528
5,400	5,500	316	316	316	12,400	12,500	722	722	722	19,400	19,500	1,128	1,128	1,128	26,400	26,500	1,575	1,534	1,534
5,500	5,600	322	322	322	12,500	12,600	728	728	728	19,500	19,600	1,134	1,134	1,134	26,500	26,600	1,582	1,540	1,540
5,600	5,700	328	328	328	12,600	12,700	734	734	734	19,600	19,700	1,140	1,140	1,140	26,600	26,700	1,588	1,546	1,546
5,700	5,800	334	334	334	12,700	12,800	740	740	740	19,700	19,800	1,146	1						

2020 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:							
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household					
28,000					35,000					42,000					47,000				
28,000	28,100	1,683	1,627	1,627	35,000	35,100	2,155	2,033	2,049	42,000	42,100	2,628	2,439	2,522	47,000	47,100	2,965	2,754	2,859
28,100	28,200	1,690	1,633	1,633	35,100	35,200	2,162	2,039	2,056	42,100	42,200	2,635	2,445	2,528	47,100	47,200	2,972	2,760	2,866
28,200	28,300	1,696	1,639	1,639	35,200	35,300	2,169	2,045	2,063	42,200	42,300	2,641	2,451	2,535	47,200	47,300	2,979	2,767	2,873
28,300	28,400	1,703	1,644	1,644	35,300	35,400	2,176	2,050	2,069	42,300	42,400	2,648	2,456	2,542	47,300	47,400	2,986	2,774	2,879
28,400	28,500	1,710	1,650	1,650	35,400	35,500	2,182	2,056	2,076	42,400	42,500	2,655	2,462	2,549	47,400	47,500	2,992	2,781	2,886
28,500	28,600	1,717	1,656	1,656	35,500	35,600	2,189	2,062	2,083	42,500	42,600	2,662	2,468	2,555	47,500	47,600	2,999	2,787	2,893
28,600	28,700	1,723	1,662	1,662	35,600	35,700	2,196	2,068	2,090	42,600	42,700	2,668	2,474	2,562	47,600	47,700	3,006	2,794	2,900
28,700	28,800	1,730	1,668	1,668	35,700	35,800	2,203	2,074	2,096	42,700	42,800	2,675	2,480	2,569	47,700	47,800	3,013	2,801	2,906
28,800	28,900	1,737	1,673	1,673	35,800	35,900	2,209	2,079	2,103	42,800	42,900	2,682	2,485	2,576	47,800	47,900	3,019	2,808	2,913
28,900	29,000	1,744	1,679	1,679	35,900	36,000	2,216	2,085	2,110	42,900	43,000	2,689	2,491	2,582	47,900	48,000	3,026	2,814	2,920
29,000					36,000					43,000					48,000				
29,000	29,100	1,750	1,685	1,685	36,000	36,100	2,223	2,091	2,117	43,000	43,100	2,695	2,497	2,589	48,000	48,100	3,033	2,821	2,927
29,100	29,200	1,757	1,691	1,691	36,100	36,200	2,230	2,097	2,123	43,100	43,200	2,702	2,503	2,596	48,100	48,200	3,040	2,828	2,933
29,200	29,300	1,764	1,697	1,697	36,200	36,300	2,236	2,103	2,130	43,200	43,300	2,709	2,509	2,603	48,200	48,300	3,046	2,835	2,940
29,300	29,400	1,771	1,702	1,702	36,300	36,400	2,243	2,108	2,137	43,300	43,400	2,716	2,514	2,609	48,300	48,400	3,053	2,841	2,947
29,400	29,500	1,777	1,708	1,708	36,400	36,500	2,250	2,114	2,144	43,400	43,500	2,722	2,520	2,616	48,400	48,500	3,060	2,848	2,954
29,500	29,600	1,784	1,714	1,714	36,500	36,600	2,257	2,120	2,150	43,500	43,600	2,729	2,526	2,623	48,500	48,600	3,067	2,855	2,960
29,600	29,700	1,791	1,720	1,720	36,600	36,700	2,263	2,126	2,157	43,600	43,700	2,736	2,532	2,630	48,600	48,700	3,073	2,862	2,967
29,700	29,800	1,798	1,726	1,726	36,700	36,800	2,270	2,132	2,164	43,700	43,800	2,743	2,538	2,636	48,700	48,800	3,080	2,868	2,974
29,800	29,900	1,804	1,731	1,731	36,800	36,900	2,277	2,137	2,171	43,800	43,900	2,749	2,543	2,643	48,800	48,900	3,087	2,875	2,981
29,900	30,000	1,811	1,737	1,737	36,900	37,000	2,284	2,143	2,177	43,900	44,000	2,756	2,549	2,650	48,900	49,000	3,094	2,882	2,987
30,000					37,000					44,000					49,000				
30,000	30,100	1,818	1,743	1,743	37,000	37,100	2,290	2,149	2,184	44,000	44,100	2,763	2,555	2,657	49,000	49,100	3,100	2,889	2,994
30,100	30,200	1,825	1,749	1,749	37,100	37,200	2,297	2,155	2,191	44,100	44,200	2,770	2,561	2,663	49,100	49,200	3,107	2,895	3,001
30,200	30,300	1,831	1,755	1,755	37,200	37,300	2,304	2,161	2,198	44,200	44,300	2,776	2,567	2,670	49,200	49,300	3,114	2,902	3,008
30,300	30,400	1,838	1,760	1,760	37,300	37,400	2,311	2,166	2,204	44,300	44,400	2,783	2,572	2,677	49,300	49,400	3,121	2,909	3,014
30,400	30,500	1,845	1,766	1,766	37,400	37,500	2,317	2,172	2,211	44,400	44,500	2,790	2,578	2,684	49,400	49,500	3,127	2,916	3,021
30,500	30,600	1,852	1,772	1,772	37,500	37,600	2,324	2,178	2,218	44,500	44,600	2,797	2,585	2,690	49,500	49,600	3,134	2,922	3,028
30,600	30,700	1,858	1,778	1,778	37,600	37,700	2,331	2,184	2,225	44,600	44,700	2,803	2,592	2,697	49,600	49,700	3,141	2,929	3,035
30,700	30,800	1,865	1,784	1,784	37,700	37,800	2,338	2,190	2,231	44,700	44,800	2,810	2,598	2,704	49,700	49,800	3,148	2,936	3,041
30,800	30,900	1,872	1,789	1,789	37,800	37,900	2,344	2,195	2,238	44,800	44,900	2,817	2,605	2,711	49,800	49,900	3,154	2,943	3,048
30,900	31,000	1,879	1,795	1,795	37,900	38,000	2,351	2,201	2,245	44,900	45,000	2,824	2,612	2,717	49,900	50,000	3,161	2,949	3,055
31,000					38,000					45,000					50,000				
31,000	31,100	1,885	1,801	1,801	38,000	38,100	2,358	2,207	2,252	45,000	45,100	2,830	2,619	2,724	50,000	50,100	3,168	2,956	3,062
31,100	31,200	1,892	1,807	1,807	38,100	38,200	2,365	2,213	2,258	45,100	45,200	2,837	2,625	2,731	50,100	50,200	3,175	2,963	3,068
31,200	31,300	1,899	1,813	1,813	38,200	38,300	2,371	2,219	2,265	45,200	45,300	2,844	2,632	2,738	50,200	50,300	3,181	2,970	3,075
31,300	31,400	1,906	1,818	1,818	38,300	38,400	2,378	2,224	2,272	45,300	45,400	2,851	2,639	2,744	50,300	50,400	3,188	2,976	3,082
31,400	31,500	1,912	1,824	1,824	38,400	38,500	2,385	2,230	2,279	45,400	45,500	2,857	2,646	2,751	50,400	50,500	3,195	2,983	3,089
31,500	31,600	1,919	1,830	1,830	38,500	38,600	2,392	2,236	2,285	45,500	45,600	2,864	2,652	2,758	50,500	50,600	3,202	2,990	3,095
31,600	31,700	1,926	1,836	1,836	38,600	38,700	2,398	2,242	2,292	45,600	45,700	2,871	2,659	2,765	50,600	50,700	3,208	2,997	3,102
31,700	31,800	1,933	1,842	1,842	38,700	38,800	2,405	2,248	2,299	45,700	45,800	2,878	2,666	2,771	50,700	50,800	3,215	3,003	3,109
31,800	31,900	1,939	1,847	1,847	38,800	38,900	2,412	2,253	2,306	45,800	45,900	2,884	2,673	2,778	50,800	50,900	3,222	3,010	3,116
31,900	32,000	1,946	1,853	1,853	38,900	39,000	2,419	2,259	2,312	45,900	46,000	2,891	2,679	2,785	50,900	51,000	3,229	3,017	3,122
32,000					39,000					46,000					51,000				
32,000	32,100	1,953	1,859	1,859	39,000	39,100	2,425	2,265	2,319	46,000	46,100	2,898	2,686	2,792	51,000	51,100	3,235	3,024	3,129
32,100	32,200	1,960	1,865	1,865	39,100	39,200	2,432	2,271	2,326	46,100	46,200	2,905	2,693	2,798	51,100	51,200	3,242	3,030	3,136
32,200	32,300	1,966	1,871	1,871	39,200	39,300	2,439	2,277	2,333	46,200	46,300	2,911	2,700	2,805	51,200	51,300	3,249	3,037	3,143
32,300	32,400	1,973	1,876	1,876	39,300	39,400	2,446	2,282	2,339	46,300	46,400	2,918	2,706	2,812	51,300	51,400	3,256	3,044	3,149
32,400	32,500	1,980	1,882	1,882	39,400	39,500	2,452	2,288	2,346	46,400	46,500	2,925	2,713	2,819	51,400	51,500	3,262	3,051	3,156
32,500	32,600	1,987	1,888	1,888	39,500	39,600	2,459	2,294	2,353	46,500	46,600	2,932	2,720	2,825	51,500	51,600	3,269	3,057	3,163
32,600	32,700	1,993	1,894	1,894	39,600	39,700	2,466	2,300	2,360	46,600	46,700	2,938	2,727	2,832	51,600	51,700	3,276	3,064	3,170
32,700	32,800	2,000	1,900	1,900	39,700	39,800	2,473	2,306	2,366	46,700	46,800	2,945	2,733	2,839	51,700	51,800	3,283	3,071	3,176
32,800	32,900	2,007	1,905	1,905	39,800	39,900	2,479	2,311	2,373	46,800	46,900	2,952	2,740	2,846	51,800	51,900	3,289	3,078	3,183
32,900	33,000	2,014	1,911	1,911	39,900	40,000	2,486	2,317	2,380	46,900	47,000	2,959	2,747	2,852	51,900	52,000	3,296	3,084	3,190
33,000					40,000					47,000					52,000				
33,000	33,100	2,020	1,917	1,917	40,000	40,100	2,493	2,323	2,387	47,000	47,100	2,965	2,754	2,859	52,000	52,100	3,302	3,091	3,196
33,100	33,200	2,027	1,923	1,923	40,100	40,200	2,500	2,329	2,393	47,100	47,200	2,972	2,760	2,866	52,100	52,200	3,309	3,097	3,202
33,200	33,300	2,034	1,929	1,929	40,200	40,300	2,506	2,335	2,400	47,200									