

2021

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



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2102209

Schedule 1040PA-ME

Enclose with your Form 1040ME Attachments required. See instructions.

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

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

Designated State Partnership Representative

Representative's Name, Representative's SSN/EIN, Representative's Address, City, State, ZIP Code, Representative's Email, Representative's Phone Number, Representative's Relationship to Entity

Review year of audited partnership, Adjustment year of audited partnership, Federal Final Determination Date, IRS audit control number (if applicable)

- Check each box that applies. a. The partnership was subject to an IRS audit. b. The entity is a tiered partner of a partnership subject to an IRS audit. c. The partnership filed an administrative adjustment request (AAR).

1. Partnership Net Final Federal Adjustments:

Table with 5 rows: a. Net Positive Final Federal Adjustments, b. Net Negative Final Federal Adjustments, c. Income on line 1a not taxable under the Constitution of Maine or the United States, d. Line 1a minus lines 1b and 1c, e. Partnership Maine apportionment factor for the reviewed year.

2. Direct Corporate Partners and Tax-Exempt Partners with Unrelated Business Income:

Table with 3 rows: a. Enter the amount of line 1d allocable to direct partners subject to Maine corporate income tax, b. Multiply line 2a by line 1e, c. Multiply line 2b by 8.93% (0.0893).

3. Direct Nonresident Individual, Estate, and Trust Partners:

Table with 4 rows: a. Enter the amount of line 1d allocable to direct nonresident individual partners, b. Enter the amount of line 1d allocable to direct nonresident estate and trust partners, c. Amount of lines 3a and 3b that is Maine-source income (see instructions), d. Multiply line 3c by 7.15% (0.0715).

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Federal EIN

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4. Direct Tiered Partners

| | | | |
|---|------------|-----------------------|------------|
| a. Enter the amount of adjustments included in line 1d allocable to tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions)..... | 4a. | 99 999 999 999 | .00 |
| b. Amount of line 4a sourced to Maine (see instructions)..... | 4b. | 99 999 999 999 | .00 |
| c. Enter the amount of positive adjustments included in line 1d allocable to tiered partners that are of a type that would not be subject to sourcing under 36 M.R.S. § 5142 | 4c. | 99 999 999 999 | .00 |
| d. Amount of line 4c that the audited partnership can clearly establish is allocable to indirect partners that are nonresident individuals, estates or trusts, or other partners not subject to Maine tax on the adjustments..... | 4d. | 99 999 999 999 | .00 |
| e. Enter the absolute value of final negative adjustments included in line 1b allocable to tiered partners that are of a type that would not be subject to sourcing under 36 M.R.S. § 5142..... | 4e. | 99 999 999 999 | .00 |
| f. Amount of line 4e that the audited partnership can clearly establish is allocable to indirect resident partners or other partners subject to tax on the adjustments..... | 4f. | 99 999 999 999 | .00 |
| g. Combine lines 4b and 4c, less the amounts from lines 4d and 4f. | 4g. | 99 999 999 999 | .00 |
| h. Multiply line 4g by 7.15% (0.0715)..... | 4h. | 99 999 999 999 | .00 |

5. Direct Maine Resident Individual, Estate, and Trust Partners

| | | | |
|---|------------|-----------------------|------------|
| a. Enter the amount of line 1d allocable to direct partners who are Maine resident individuals | 5a. | 99 999 999 999 | .00 |
| b. Enter the amount of line 1d allocable to direct partners that are Maine resident estates or trusts | 5b. | 99 999 999 999 | .00 |
| c. Combine lines 5a and 5b..... | 5c. | 99 999 999 999 | .00 |
| d. Multiply the amount on line 5c by 7.15% (0.0715)..... | 5d. | 99 999 999 999 | .00 |

6. Tax Due/Overpayment

| | | | |
|---|----|----------------|-----|
| Combine the amounts from lines 2c, 3d, 4h and 5d. If the result is less than zero, enter as a negative. <u>Overpayment</u> : If negative, also enter on <i>Form 1040ME, Schedule A, Lines 6 and 20 Other Tax Credits Worksheet for Tax Year 2021</i> , line 3. <u>Tax due</u> : If positive, also enter on <i>Form 1040ME</i> , line 20a..... | 6. | 99 999 999 999 | .00 |
|---|----|----------------|-----|

7. Credit for Taxes Paid to Other Jurisdiction

| | | | |
|---|-----|----------------|-----|
| a. Enter amount from line 5c | 7a. | 99 999 999 999 | .00 |
| b. Income sourced to and taxed by other jurisdiction included in line 7a | 7b. | 99 999 999 999 | .00 |
| c. Percent of income taxed by other jurisdiction (divide line 7b by line 7a - if line 7b is greater than 7a, enter 1.0000)..... | 7c. | 99 999 999 999 | .00 |
| d. Multiply the amount on line 5d by line 7c..... | 7d. | 99 999 999 999 | .00 |
| e. Income taxes paid to other jurisdiction by the partnership on adjustments shown on line 5c..... | 7e. | 99 999 999 999 | .00 |
| f. Allowable credit: enter the amount from line 7d or 7e, whichever is less. | 7f. | 99 999 999 999 | .00 |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete.

Signature of State Partnership Representative

99 99 9999
Date