SCHEDULE PTFC/STFC FORM 1040ME

2022

Attachment Sequence No. **3**

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.

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Name(s) as shown on Form 1040ME: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your Social Security Number: 999 99 9999

Note: If your filing status is married filing separately, you cannot claim either the property tax fairness credit or the sales tax fairness credit.

Enter your date of birth 99 (MM) 99 (DD) 9999 (YYYY)

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

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

XXXXXXXXXXXXXXXXXXXX

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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 2022. (See instructions.) 4. 999999.00
If you paid no property tax in 2022, skip to line 5a.

5. (a) Enter the rent you paid on your home in 2022. (See instructions.) 5a. 999999.00
If you paid no rent in 2022, skip to line 6.

(b) Does the rent entered on line 5a include heat, utilities, furniture, or similar items? ..... 5b. X **Yes** X **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. 999999.00

(d) Line 5a minus line 5c. 5d. 999999.00

(e) Multiply line 5d by 15% (.15). 5e. 999999.00

(f) Landlord's name and telephone number: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

6. Add lines 4 and 5e. 6. 999999.00

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. 999999.00

If your Filing Status is:	AND Form 1040ME, line 13a is: 0	OR 1	OR more than 1
	Your maximum benefit base is:		
Single	$2,200	$2,200	$2,200
Head of Household	$2,800	$2,800	$3,450
Married filing Jointly or Qualifying Widow(er)	$2,800	$3,450	$3,450

8. Benefit base. Enter the smaller of line 6 or line 7. ..... 8. 9999.00

9. Multiply line 3 by 4% (.04). 9. 99999.00

(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. X **Yes** X **No**

10. Subtract line 9 from line 8. ..... 10. 9999.00

11. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year? ..... 11. X **Yes** X **No**

(a) If yes, enter $1,500. If no, enter $1,000. ..... 11a. 9999.00

12. Enter line 10 or line 11a, whichever is smaller, here and on **Form 1040ME, line 25d**. 12. 999.00

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. 999.00

(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. 999.00