

**2023**  
Form  
1040C-ME

**Composite Filing of Maine Income Tax  
for Nonresident Owners  
and Partnership Audit Return**



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For purposes of Form 1040C-ME, the term "owner" refers to a partner or shareholder of a pass-through entity.

For tax period **1/1/2023** to **12/31/2023** or **2023** to  
MM DD YYYY MM DD YYYY

Entity Name Federal EIN

Entity Mailing Address City or Town State Zip Code

Contact Person: First Name Last Name Phone Number

- a) Check here if this is an amended return .....a.
- b) Number of owners participating in composite filing .....b.  
(Complete Form 1040C-ME, Schedule 1040C-ME-1.)
- c) Total number of owners of the entity .....c.
- d) Partnership Audit. If filing Form 1040C-ME due to a Centralized Partnership  
Audit Adjustment, check here and complete Schedule 1040PA-ME.....d.

<b>1. Composite income.</b>	(See instructions.).....	1.	.00
<b>2. Tax.</b>	Multiply line 1 by 7.15% (0.0715). (See instructions.).....	2.	.00
<b>3. Tax additions.</b>	(From Form 1040C-ME, Schedule A, line 3.).....	3.	.00
<b>4. Nonrefundable tax credits.</b>	(From Form 1040C-ME, Schedule A, line 20.).....	4.	.00
<b>5. Net tax.</b>	Line 2 plus line 3 minus line 4.....	5.	.00
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<b>6. Tax payments</b>			
a.	Maine income tax withheld. (Enclose Form 1099ME.).....	6a.	.00
b.	2023 estimated tax payments and 2022 credit carried forward, extension payments and payments with original return.....	6b.	.00
		(Include any real estate withholding tax payments.)	
c.	Refundable tax credits. (From Form 1040C-ME, Schedule A, line 8.).....	6c.	.00
d.	If amended, enter overpayment, if any, on original return or as previously adjusted. (See instructions.).....	6d.	.00
e.	<b>Total payments and credits.</b> (Add lines 6a, 6b, and 6c and subtract line 6d. If the result is negative, enter a minus sign to the left of the number and skip to line 7b. Otherwise, go to line 7a.).....	6e.	.00



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Federal EIN

7. Overpayment/Underpayment

- a. Overpayment. If line 5 is less than line 6e, enter amount overpaid here and skip to line 8 (line 6e minus line 5.) 7a. .00
b. Underpayment. If line 5 is more than line 6e, enter amount underpaid here and skip to line 9 (line 5 minus line 6e.) 7b. .00

- 8. Amount of line 7a to be: 8a. Credited to 2024 estimated tax. .00 8b. REFUNDED. .00

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$20,000 or less), see instructions and fill in the lines below.

Check here if this refund will go to an account outside the United States ..... 8c. Routing Number 8d. Account Number

8e. Type of Account: Checking Savings

- 9. Penalty for underpayment of estimated tax. (Enclose Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17..... 9. .00

- 10. Total Due. Line 7b plus line 9. Pay in full with return. You may be required to make payments electronically. See instructions or MRS Rule 102. Make check payable to Treasurer, State of Maine..... 10. .00

Third Party Designee

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

Designee's name: Phone #: Personal identification #:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Member/Owner Title Date

Print Name Email Address

For Paid Preparers Only

Paid Preparer's Signature Date Paid Preparer's EIN

Firm's Name (or yours, if self-employed) Paid Preparer's Phone Number

Paid Preparer's Mailing Address



File and Pay on the Maine Tax Portal at revenue.maine.gov

If enclosing a check, make check payable to: Treasurer, State of Maine and MAIL WITH RETURN TO: MAINE REVENUE SERVICES P.O. BOX 1065 AUGUSTA, ME 04332-1065



If not enclosing a check, MAIL RETURN TO: MAINE REVENUE SERVICES P.O. BOX 1064 AUGUSTA, ME 04332-1064



Entity Name:

Federal EIN:

Period Covered:

MM DD YYYY MM DD YYYY

**Listing of owners participating in composite filing - File with Form 1040C-ME**

1. Name of Participating Owner (Last, First, MI if individual)	2. SSN/EIN	3. Check Here if EIN	4. Distributive Share %	5. Owner's Distributive Share of Entity's Maine Net Income (If negative, enter \$0)
a.			. %	.00
b.			. %	.00
c.			. %	.00
d.			. %	.00
e.			. %	.00
f.			. %	.00
g.			. %	.00
h.			. %	.00
i.			. %	.00
j.			. %	.00
k.			. %	.00
l.			. %	.00
m.			. %	.00
n.			. %	.00
o.			. %	.00
p.			. %	.00
6. Total of column 5 amounts listed on this page.....			6.	.00
7. Total of line 6 for <b>ALL</b> pages. (Enter here and on Form 1040C-ME, Line 1.).....			7.	.00

**SCHEDULE A  
FORM 1040C-ME  
2023**

**ADJUSTMENTS TO TAX**

See instructions.

Enclose with Form 1040C-ME.

For more information, visit [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms).



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Name as shown on Form 1040C-ME

Federal EIN

**Section 1. Tax Additions:**

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

- 1. **Tax Credit Recapture Amounts.** (Enclose worksheet(s))..... 1. .00
- 2. **Centralized Partnership Audit Adjustment - net positive tax adjustment only.**  
(Enclose Schedule 1040PA-ME.)..... 2. .00
- 3. **Total Tax Additions.** Add lines 1 and 2. Enter result here and on Form 1040C-ME, line 3 ..... 3. .00

**Section 2. Refundable Tax Credits:**

- 4. **Historical Rehabilitation Credit.** (Enclose worksheet.)..... 4. .00
- 5. **Affordable Housing Tax Credit.** (Enclose worksheet.)..... 5. .00
- 6. **Major Food Processing and Manufacturing Facility Expansion.** (Enclose worksheet.).... 6. .00
- 7. **Centralized Partnership Audit Adjustment - net negative tax adjustment only.**  
(Enclose Schedule 1040PA-ME.)..... 7. .00
- 8. **Total Refundable Credits.** Add lines 4 through 7. Enter result here and on  
Form 1040C-ME, line 6c ..... 8. .00

**Section 3. Nonrefundable Tax Credits:**

- 9. **Research Expense Tax Credit.** (Enclose worksheet.) ..... 9. .00
- 10. **Carryforward of Certain Credit Amounts.** (Enclose worksheet.) ..... 10. .00
- 11. **Pine Tree Development Zone Credit.** (Enclose worksheet.).....11. .00
- 12. **Employer Credit for Family and Medical Leave.** (Enclose worksheet.) ..... 12. .00
- 13. **Employer Credit for Volunteer Firefighters and Volunteer Municipal Emergency  
Medical Services Persons.** (Enclose worksheet.) ..... 13. .00
- 14. **Certified Visual Media Production Credit.** (Enclose worksheet.)..... 14. .00
- 15. **Biofuel Commercial Production Credit.** (Enclose worksheet.) ..... 15. .00
- 16. **Renewable Chemicals Tax Credit.** (Enclose worksheet.) ..... 16. .00
- 17. **Credit for Disability Income Protection Plans.** (Enclose worksheet.) ..... 17. .00
- 18. **Total Nonrefundable Credits -** Add lines 9 through 17 ..... 18. .00
- 19. **Maine Income Tax -** Form 1040C-ME, line 2 plus line 1 above ..... 19. .00
- 20. **Allowable Nonrefundable Credits -** Amount on line 18 or line 19, whichever is less.  
Enter here and on Form 1040C-ME, line 4 ..... 20. .00