



2024

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

99 99 2024 to 99 99 9999 X Check here if this is an AMENDED return.

24022V0

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

XXXXXXXXXXXXXXXXXXXXX X 999 99 9999
Your First Name MI Your Social Security Number

XXXXXXXXXXXXXXXXXXXXX 999 99 9999
Your Last Name Spouse's Social Security Number

XXXXXXXXXXXXXXXXXXXXX X 999 999 9999
Spouse's First Name MI Home Phone Number

XXXXXXXXXXXXXXXXXXXXX 999 999 9999
Spouse's Last Name Work Phone Number

XXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXX
Current Mailing Address (PO Box, number, street and apartment number) City or Town State ZIP Code

XXX XX XXXXXX
Foreign country name Foreign province/state/county Foreign postal code

A. X 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. X You X Spouse 2. Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2024 X

- FILING STATUS (Check one)
3. X Single
4. X Married filing jointly (Even if only one had income)
5. X Married filing separately. Enter spouse's social security number and full name above.
6. X Head of household (With qualifying person)
7. X Qualifying surviving spouse with dependent child (Year spouse died 9999)

RESIDENCY STATUS (Check one)
8. X Resident 8a. X Safe Harbor Resident 11. X Nonresident Alien (Maine nonresident) Check here if you are
9. X Part-Year Resident 10. X Nonresident 11a. X Nonresident Alien (Maine resident) X filing Schedule NRH

12. CHECK IF: You were: 12a. X 65 or over 12b. X blind Spouse was: 12c. X 65 or over 12d. X blind

13. Enter the TOTAL number of EXEMPTIONS. See instructions..... 13. 99
13a. Enter the TOTAL number of qualifying children and dependents. Also see Form 1040ME, Schedule A, line 1 or 9 13a. 99

Table with 4 columns: Description, Line Number, Amount, and Taxable Income. Rows include FEDERAL ADJUSTED GROSS INCOME, INCOME ADDITION MODIFICATIONS, INCOME SUBTRACTION MODIFICATIONS, MAINE ADJUSTED GROSS INCOME, DEDUCTION, and 17a. Check here if you itemized deductions.

Calculate Your Taxable Income



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

Calculate Your Tax and Nonrefundable Credits

18. EXEMPTION. (Multiply line 13 x \$5,000.).....	18.	.00
CAUTION - your exemption amount may be limited. See instructions.		
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 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 22.).....	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. 2024 estimated tax payments and 2023 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 8.).....	25c.	.00
d. Property Tax Fairness Credit (Schedule PTFC/STFC, line 16). (See instructions.) (For Maine residents and part-year residents only.).....	25d.	.00
e. Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 17 or 17a). (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

Sales Tax/Use Tax/Voluntary Contributions

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 12.)....	31.	.00
32. UNDERPAYMENT OF ESTIMATED TAX. (Enclose Form 2210ME.) Check here if you checked the box on Form 2210ME, line 17.....	32.	.00
33. NET OVERPAYMENT. (Line 28 minus lines 30, 30a, 31, and 32.) – Note: If total of lines 30, 30a, 31, and 32 is greater than line 28, enter as amount due on line 35.....	33.	.00
34. Amount of line 33 to be CREDITED to 2025 estimated tax.34a.	34a.	.00
	.00 REFUND ➡	34b.



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

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Name(s) as shown on Form 1040ME

Your Social Security Number

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.

REFUND DUE
Check here if this refund will go to an account outside the United States.
34c. Routing Number
34d. Account Number
34e. Type of Account: Checking Savings

TAX DUE
35. Total Amount Due. (Add lines 29, 30, 30a, 31, and 32.) - Note: If line 28 is greater than zero and lines 30, 30a, 31, 32 is greater than line 28, enter the difference as an amount due on this line (Pay in full with your return). 35. .00

Maine TAX PORTAL at revenue.maine.gov 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)

HEALTH CARE COVERAGE
See the instructions and check each box that applies.
36a. I would like the Maine DHHS, Office of the Health Insurance Marketplace ("CoverME.gov") to contact me to see if I or my household qualify for free or reduced-cost health coverage. I authorize MRS to share the information indicated in boxes 36b through 36e with CoverME.gov.
36b. I do not have health care coverage
36c. My spouse does not have health care coverage.
36d. One or more of my dependent(s) do not have health care coverage
36e. My preferred method of contact is (select one): Mailing address listed on page 1 Phone number listed on page 1 Email address listed below

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 no.: 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.

SIGN HERE
Keep a copy of this return for your records.
Your signature Date signed Your occupation
Spouse's signature (If joint return, both must sign) Date signed Spouse's occupation
Your email address
Paid Preparer's Use Only
Preparer's signature Date signed Preparer's phone number
Print preparer's name and name of business Preparer's SSN or PTIN

DO NOT SEND PHOTOCOPIES OF RETURNS

Payment Plan Injured Spouse

Income Addition Modifications

See instructions on page 6.
 Enclose with your Form 1040ME.
 For more information, visit maine.gov/revenue/tax-return-forms.



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.	.00
2.	Net operating loss recovery adjustment. (Attach a schedule showing your calculation.).....	2.	.00
3.	Maine Public Employees Retirement System contributions	3.	.00
4.	Bonus depreciation add-back. (See instructions.).....	4.	.00
5.	Maine capital investment credit bonus depreciation add-back. (See instructions.).....	5.	.00
6.	Fiduciary adjustment - additions only. (Attach a copy of your federal Schedule K-1.)	6.	.00
7.	Certain gains on installment sales of real or tangible property - nonresident individuals only (See instructions.)	7.	.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.	.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.	.00
10.	Enrolled tribal members in Maine - If Schedule ETM, column C, line 5 is negative, enter the amount here as a positive number. Otherwise leave this line blank. (Attach Schedule ETM.)	10.	.00
11.	Other. This line is reserved for future use. Do NOT enter an amount on this line. (See instructions.)	11.	
12.	Total Additions. (Add lines 1 through 11 — enter here and on 1040ME, line 15a.)	12.	.00

Income Subtraction Modifications

See instructions on pages 7 through 8.
 Enclose with your Form 1040ME.

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



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.	.00
2.	State income tax refund. (Only if included in federal adjusted gross income.).....	2.	.00
3.	Social Security and Railroad Retirement Benefits included in federal adjusted gross income. (See instructions.).....	3.	.00
4.	Pension income deduction. (Complete and attach the worksheet on back.)..... Check here if the amount on line 4 includes military retirement pay (from line P6 of the Worksheet for Pension Income Deduction)	4.	.00
5.	Non-Maine active duty military pay received by a Maine resident and military compensation received by a nonresident of Maine. (See instructions.).....	5.	.00
6.	Military annuity payments made to a survivor of a deceased member of the military	6.	.00
7.	Maine Public Employees Retirement System pick-up contributions paid to the taxpayer during 2024 which have been previously taxed by the state.	7.	.00
8.	Contributions to Qualified Tuition Programs - 529 Plans. (Limited to \$1,000 per beneficiary. See Instructions)	8.	.00
9.	Fiduciary adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.)	9.	.00
10.	Bonus depreciation and section 179 recapture. (See instructions.).....	10.	.00
11.	Medical cannabis business expenses. (See instructions.)..... Enter your registration number or sales tax number: _____	11.	.00
12.	Adult use cannabis business expenses. (See instructions.)	12.	.00
	Enter your registration number or sales tax number: _____		
13.	Net operating loss recapture	13.	.00
14.	FAME nonprofit student loan repayment program.....	14.	.00
15.	Qualified health care student loan payments made by your employer.....	15.	.00
16.	Municipal property tax benefits for senior citizens.....	16.	.00
17.	Family Development Account proceeds	17.	.00
18.	Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds, and Airport Authority Bonds included in federal adjusted gross income.....	18.	.00
19.	Amount of the reduction in your salaries and wages expense deductions related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit	19.	.00
20.	Earnings from fishing operations contributed to a capital construction fund	20.	.00



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

21. 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: _____	21.	.00
22. The total of capital gains and ordinary income resulting from depreciation recapture from the sale of multi-family affordable housing property.	22.	.00
23. Percentage of gain from the sale of eligible timberlands	23.	.00
24. Business interest deduction recapture	24.	.00
25. Enrolled tribal members in Maine. If Schedule ETM, column C, line 5 is greater than zero, enter the amount here. Otherwise, leave this line blank. (Attach Schedule ETM.)	25.	.00
26. Other. (Attach worksheet(s) - see instructions.)	26.	.00
27. Total Subtractions. (Add lines 1 through 26 - enter here and on 1040ME, line 15b.)	27.	.00

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

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

Note: Enter eligible **non-military** pension benefits on line P1 and eligible **military** retirement pay on line P6.

	<u>Taxpayer</u>	<u>Spouse*</u>
P1. 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 below.	.00	.00
P2. Maximum allowable deduction.	45,864.00	45,864.00
P3. Total social security and railroad retirement benefits you received - whether taxable or not.	.00	.00
P4. Subtract line P3 from line P2 (if zero or less, enter zero).	.00	.00
P5. Enter the smaller of line P1 or line P4 here.	.00	.00
P6. 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).	.00	.00
P7. Add line P5 and line P6 and enter the total for both spouses on Schedule 1S, line 4.	.00	.00

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

The benefits received under a United States military retirement plan, including survivor benefits, are fully exempt from Maine income tax. See line P6 of the worksheet above. Only military retirement pay received as a result of service in the United States Army, Navy, Air Force, Marines, Coast Guard, or Space Force qualify for the military retirement deduction on line P6.

In addition, you and your spouse (if married) may each deduct up to \$45,864 of other eligible pension income* that is included in your federal adjusted gross income. The \$45,864 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 8. 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 \$45,864.**

Itemized Deductions
 for Form 1040ME, line 17

Enclose with Form 1040ME.

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



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.	1.	.00
2. a. Taxes you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e; or Form 1040-NR, Schedule A, line 1b.....	2a.	.00
b. Deductible costs, included in line 1 above, incurred in the production of Maine exempt income.....	2b.	.00
c. Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution.	2c.	.00
d. Medical and dental expenses included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 4.	2d.	.00
e. Total. Add lines 2a, 2b, 2c, and 2d.	2e.	.00
3. a. Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....	3a.	.00
b. State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b.	3b.	.00
c. Personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c.	3c.	.00
d. Total. Add lines 3a, 3b, and 3c.	3d.	.00
4. Line 1 minus line 2e plus line 3d.....	4.	.00
5. Maximum allowable itemized deduction.....	5.	35,250 .00
6. Enter the smaller of line 4 or line 5.....	6.	.00
7. Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17.*	7.	.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: The total itemized 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 \$97,150 if single or married filing separately; \$145,750 if head of household; or \$194,300 if married filing jointly or qualifying surviving spouse.

SCHEDULE A
Form 1040ME
2024

Attachment
 Sequence No. 7

Adjustments to Tax

See instructions.

Enclose with Form 1040ME.

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



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Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

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

1. **Dependent Exemption Tax Credit - for Maine residents and part-year residents only.** Enter the amount from Form 1040ME, line 13a _____ x \$300. (Enclose worksheet.) *1. . 00
2. **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.)... *2. . 00
3. **Adult Dependent Care Credit.** Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) *3. . 00
4. **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.) *4. . 00
5. **Student Loan Repayment Tax Credit - for Maine residents and part-year residents only.** (Enclose worksheet.) *5. . 00
6. **Rehabilitation of Historic Properties after 2007.** (Enclose worksheet.) 6. . 00
7. **Other Refundable Tax Credits.** (Enclose applicable worksheet(s).) 7. . 00
8. **Total Refundable Credits.** Add lines 1 through 7. Enter result here and on Form 1040ME, line 25c. 8. . 00

Section 2. NONREFUNDABLE CREDITS (See instructions for details)

9. **Dependent Exemption Tax Credit - for nonresidents only.** (Enclose worksheet.) *9. . 00
10. **Child Care Credit.** Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet on the next page. (Enclose worksheet.) *10. . 00
11. **Adult Dependent Care Credit.** Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.) *11. . 00
12. **Earned Income Tax Credit for nonresidents only.** Enter amount from line 4 of the Earned Income Tax Credit Worksheet. (Enclose worksheet.) *12. . 00
13. **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)). *13. . 00
14. **Maine Seed Capital Credit.** (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. **Other Nonrefundable Tax Credits.** (Enclose applicable worksheet(s).) 19. . 00
20. **Total Nonrefundable Credits -** Add lines 9 through 19. 20. . 00
21. **Maine Income Tax -** Form 1040ME, line 22 21. . 00
22. **Allowable Nonrefundable Credits -** Amount on line 20 or line 21, whichever is less. Enter here and on Form 1040ME, line 23 22. . 00

***Note:** Personal credits included on lines 1, 2, 3, 4, 5, 9, 10, 11, 12, 13, and 19 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).

SCHEDULE CP
Form 1040ME
2024

**Charitable Contributions
and Purchase of Park Passes**



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Attachment
Sequence No. **2**

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

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Name(s) as shown on Form 1040ME

Your Social Security Number

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.

		Enter line totals below. DO NOT ENTER \$ signs, commas, or decimals.					
A. CONTRIBUTIONS	1. Endangered & Nongame Wildlife Fund "Chickadee Check-off"	\$5	\$10	\$25	Other \$	1.	.00
	2. Maine Children's Trust	\$5	\$10	\$25	Other \$	2.	.00
	3. Companion Animal Sterilization Fund	\$5	\$10	\$25	Other \$	3.	.00
	4. Maine Military Family Relief Fund	\$5	\$10	\$25	Other \$	4.	.00
	5. Maine Veterans' Memorial Cemetery Maintenance Fund	\$5	\$10	\$25	Other \$	5.	.00
	6. Maine Public Library Fund	\$5	\$10	\$25	Other \$	6.	.00
	7. Maine Children's Cancer Research Fund	\$5	\$10	\$25	Other \$	7.	.00
	8. Emergency Food Assistance Program Fund	\$5	\$10	\$25	Other \$	8.	.00
	9. TOTAL CONTRIBUTIONS. (Add lines 1 through 8.)					9.	.00
B. PARK PASSES	10. Number of Individual Day-use Park Passes:		x \$55			10.	.00
	11. Number of Vehicle Day-use Park Passes:		x \$105			11.	.00
	12. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES. (Add lines 9, 10, and 11.) Enter result here and on Form 1040ME, line 31					12.	.00

Note: 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.

- The purchase of a Maine park pass(es) provides authorization for MRS to share your name and mailing address with the Bureau of Parks and Lands.
- MRS will issue park passes through July 31, 2025. For additional park pass options, fees, and rules, or to purchase your park pass **online** directly from the Bureau of Parks and Lands, visit: MaineStateParkPass.com.
- 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 8 above may qualify for a charitable contributions deduction on your 2025 federal and Maine income tax returns if you itemize deductions. For more information, see federal Publication 526, "Charitable Contributions," available at irs.gov.

SCHEDULE PTFC/STFC
Form 1040ME
2024

Attachment
 Sequence No. 3

Property Tax Fairness Credit
Sales Tax Fairness Credit
For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.
 See instructions. Enclose with Form 1040ME.
 For more information, visit maine.gov/revenue/tax-return-forms.



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Name(s) as shown on Form 1040ME

Your Social Security Number

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 2024 (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: See instructions for the maximum income limitations.

PROPERTY TAX FAIRNESS CREDIT (lines 4 through 16):

- 4. Enter the property tax you paid on your home in 2024. (See instructions.) 4. .00
 If you paid no property tax in 2024, skip to line 5a.
- 5. (a) Enter the rent you paid on your home in 2024. (See instructions.)..... 5a. .00
 If you paid no rent in 2024, 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



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

- 7. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year?7. **Yes** **No**
- 8. If line 7 is yes, enter \$4,000. If line 7 is no, 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:8. **.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	\$2,450	\$2,450	\$2,450
Head of Household	\$3,200	\$3,200	\$3,900
Married filing Jointly or Qualifying surviving spouse	\$3,200	\$3,900	\$3,900

- 9. Benefit base. Enter the smaller of line 6 or line 8.....9. **.00**
- 10. Multiply line 3 by 4% (.04).....10. **.00**
 - (a) Is the amount on line 9 more than the amount on line 10? If yes, go to line 11 below. If no, you do not qualify for the property tax fairness credit. Go to line 17 below to apply for the sales tax fairness credit...10a. **Yes** **No**
- 11. Subtract line 10 from line 9.....11. **.00**
- 12. If line 7 is yes, enter \$2,000. If line 7 is no, enter \$1,000.....12. **.00**
- 13. Enter the smaller of line 11 or line 12.....13. **.00**
- 14. Are you or your spouse (if married filing jointly) rated 100% permanently and totally disabled by the United States Department of Veterans Affairs?.....14. **Yes** **No**
 - (a) If line 14 is yes, enter the amount from line 13. Enclose a copy of your VA Rating Decision Letter or your VA Benefit Summary Letter. If line 14 is no, enter \$0.....14a. **.00**
- 15. Add lines 13 and 14a.....15. **.00**
- 16. Enter the smaller of line 15 or line 6, here and on **Form 1040ME, line 25d**.....16. **.00**

SALES TAX FAIRNESS CREDIT (lines 17 and 17a):

- 17. 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 17a. Otherwise, enter this amount on **Form 1040ME, line 25e**17. **.00**
 - (a) **PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH - You must prorate the sales tax fairness credit.** Schedule NR: Multiply line 17 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). Schedule NRH: Multiply line 17 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**.....17a. **.00**

Schedule NR
Form 1040ME
2024

Schedule for Calculating the Nonresident Credit
Part-Year Residents, Nonresidents and
Safe Harbor Residents Only



Attachment Sequence No. 8

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

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 maine.gov/revenue/tax-return-forms).

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 on line 1c.

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

1. INCOME

- a. Federal income. From Worksheet B, line 15, column A 1a. .00
- b. Maine income. Worksheet B, line 15, column B plus Worksheet B, line 15, column E 1b. .00
- c. Non-Maine income. Worksheet B, line 15, column D minus Worksheet B, line 15, column E 1c. .00

- 2. RATIO OF INCOME:** Divide line 1c by line 1a and enter the result here. Except, if non-Maine-source income (line 1c) is negative, enter 0.0000 or if line 1c is positive and Maine-source income (line 1b) is negative, enter 1.0000 2. .

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

- 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY:** Multiply amount on federal Form 1040 or Form 1040-SR, line 10 by the percentage listed on line 2. Enter result here 3. .00

- 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY:** Subtract line 3 from Line 1c 4. .00

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 5a. .00
 - b. Subtractions — Specify 5b. .00
 - c. Total Modifications: line 5a minus line 5b (may be a negative amount) 5c. .00

- 6. NON-MAINE ADJUSTED GROSS INCOME:** Line 4 plus or minus line 5c 6. .00

- 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 7. .

- 8. MAINE INCOME TAX: Enter from Form 1040ME, line 20** 8. .00

- 9. NONRESIDENT CREDIT:** Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 21 9. .00

Schedule NRH
Form 1040ME
2024

**Schedule for Apportionment and
for Calculating the Nonresident Credit
for Married Person Electing to File Single**



Attachment Sequence No. 9

This schedule must be enclosed with your completed Form 1040ME. Also attach a COMPLETE copy of your federal return including all schedules and worksheets. **Nonresident of Safe Harbor resident spouses with no Maine-source income do not have to file a Maine return.**

Name(s) as shown on Form 1040ME

Your Social Security Number

IMPORTANT: If required, complete Worksheet A available at maine.gov/revenue/tax-return-forms before completing Schedule NRH.

If part-year resident, enter dates you were a Maine Resident:

from	to	A Total for Both Spouses from the Federal Return	B Your Share of <u>Column A</u>	C Nonresident/Part-year Resident Non-Maine-Source Portion of <u>Column B</u>
1. TOTAL INCOME - (If required, complete and attach Worksheet A available at maine.gov/revenue/tax-return-forms):				
a.		Wages, salaries, other employee compensation..... 1a.	.00	.00
b.		Taxable interest and dividends 1b.	.00	.00
c.		Taxable IRA distributions 1c.	.00	.00
d.		Taxable amount of pensions and annuities 1d.	.00	.00
e.		Taxable amount of social security benefits 1e.	.00	.00
f.		Capital gain or loss..... 1f.	.00	.00
g.		Business and farm income or loss. 1g.	.00	.00
h.		Rental real estate, royalties, partnerships, S corporations, trusts, etc. 1h.	.00	.00
i.		Other income, gains, or loss (except state income tax refunds) 1i.	.00	.00
j.		Total income (add lines 1a through 1i) 1j.	.00	.00
2. RATIO OF INCOME:				
		Column B: Divide line 1j, column B by line 1j, column A		
		Column C: Divide line 1j, column C by line 1j, column B..... 2.	.	.
3. FEDERAL INCOME ADJUSTMENTS:				
		Column A: Federal Form 1040 or Form 1040-SR, line 10		
		Column B: Multiply column A by line 2, column B		
		Column C: Multiply column B by line 2, column C..... 3.	.00	.00
4. FEDERAL ADJUSTED GROSS INCOME: Subtract line 3 from line 1j.				
		Enter amount in column B on Form 1040ME, line 14..... 4.	.00	.00
5. INCOME MODIFICATIONS:				
		a. Additions — Specify		
		Enter amount in column B on Form 1040ME, line 15a..... 5a.	.00	.00
		b. Subtractions — Specify		
		Enter amount in column B on Form 1040ME, line 15b..... 5b.	.00	.00
6. MAINE ADJUSTED GROSS INCOME: Line 4 plus line 5a, minus line 5b.				
		Enter amount in column B on Form 1040ME, line 16..... 6.	.00	.00
7. RATIO OF MAINE ADJUSTED GROSS INCOME:				
		Column B: Divide line 6, column B by line 6, column A		
		Column C: Divide line 6, column C by line 6, column B 7.	.	.
8. MAINE STANDARD or ITEMIZED DEDUCTIONS: See instructions.				
		Column B: See instructions. Enter the allowable amount from column B on Form 1040ME, line 17 8.	.00	
9. EXEMPTION: See instructions 9.				
			.00	
10. MAINE INCOME TAX: Enter Form 1040ME, line 20 10.				
				.00
11. NONRESIDENT CREDIT: Multiply line 10 by line 7, column C.				
		Enter result here and on Form 1040ME, line 21 11.		.00



2024 Student Loan Repayment Tax Credit Worksheet

for Maine Resident & Part-year Resident Individuals
36 M.R.S. § 5217-E
Enclose with Form 1040ME



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Note: If this is the first year you are claiming this credit and the documentation has not been previously provided, you **must** include a complete copy of your college transcript, proof of the educational loans that qualify for the credit, and proof of the educational loan payments you paid directly to the lender during the tax year. Maine Revenue Services may request additional documentation supporting your claim in subsequent tax years.

Name of Taxpayer (Graduate)

Graduate's Social Security Number

- Lines A - C.** Check the type of degree you received for which you made loan payments during 2024.
- A.** Bachelor's
 - B.** Associate
 - C.** Graduate
 - D.** Date you graduated:
 - E.** State or country where the college or university is located (enter the two-digit state or country abbreviation):

- | | | |
|---|--|-----|
| 1. | Enter the amount of <u>your</u> earned income that is included in the federal gross income reported on federal Form 1040, line 9. See instructions..... 1. | .00 |
| If less than \$13,244, stop here; you cannot claim the student loan repayment tax credit. | | |
| 2. | Eligible payments. Enter the amount of eligible education loan payments <u>you</u> made directly to the lender during the 2024 tax year..... 2. | .00 |
| 3. | Enter the carryforward of unused educational opportunity tax credit amounts from tax years 2014 through 2021..... 3. | .00 |
| 4. | Line 2 plus line 3..... 4. | .00 |
| 5. | Refundable credit. Enter the smaller of line 4 or \$2,500. Enter the total here and on Form 1040ME, Schedule A, line 5. 5. | .00 |

Note: MRS may request additional information supporting the credit claimed before processing the return.



**Form 1040ME, Schedule A, Lines 7 and 19
Other Tax Credits Worksheet
for Tax Year 2024**



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Use this worksheet to list your Other Refundable Tax Credits included on Form 1040ME, Schedule A, line 7 and Other Nonrefundable Tax Credits included on Form 1040ME, Schedule A, line 19. For more information on all tax credits and to see the worksheets, visit maine.gov/revenue/tax-return-forms (select Worksheets for Tax Credits).

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. REFUNDABLE CREDITS:

- 1. **Affordable Housing Tax Credit. (Enclose worksheet.)** 1. .00
- 2. **New Markets Capital Investment Tax Credit. (Enclose worksheet.)** 2. .00
- 3. **Credit for Major Food Processing and Manufacturing Facility Expansion. (Enclose worksheet.)** 3. .00
- 4. **Credit for Paper Manufacturing Facility Investment. (Enclose worksheet.)** 4. .00
- 5. **Total Other Refundable Tax Credits** (add lines 1 through 4 and enter the total here and on Form 1040ME, Schedule A, line 7)..... 5. .00

Section 2. NONREFUNDABLE CREDITS:

- 6. **Credit for Disability Income Protection Plans in the Workplace. (Enclose worksheet.)** 6. .00
- 7. **Certified Visual Media Production Credit. (Enclose worksheet.)**..... 7. .00
- 8. **Wellness Programs Credit. (Enclose worksheet.)**..... 8. .00
- 9. **Dental Care Access Credit** for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program. **(Enclose worksheet.)**9. .00
- 10. **Primary Care Access Credit** for individuals certified as eligible primary care professionals by the Department of Health and Human Services, Rural Health and Primary Care. **(Enclose worksheet.)** 10. .00
- 11. **Access To Justice Credit** for individuals certified as eligible attorneys by the Supreme Judicial Court. **(Enclose worksheet.)** 11. .00
- 12. **Dual Residence Tax Credit** for individuals who are considered residents of both Maine and another jurisdiction for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction. **(Enclose worksheet.)** 12. .00
- 13. **Biofuel Production Tax Credit. (Enclose worksheet.)** 13. .00
- 14. **Renewable Chemicals Tax Credit. (Enclose worksheet.)** 14. .00
- 15. **Employer Credit for Family and Medical Leave. (Enclose worksheet.)**..... 15. .00
- 16. **Employer Credit for Volunteer Firefighters and Volunteer Municipal Emergency Medical Services Persons. (Enclose worksheet.)** 16. .00
- 17. **Total Other Nonrefundable Tax Credits** (add lines 6 through 16 and enter the total here and on Form 1040ME, Schedule A, line 19) 17. .00



**2024 Worksheet for Form 1040ME, Schedule 1S, Line 26
Income Subtraction Modifications - Other Subtractions**



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Use this worksheet to list Income Subtraction Modifications - Other Subtractions for amounts that are taxable by the federal government but not by Maine in order to complete Form 1040ME, Schedule 1S, line 26. Include only items specifically listed below.

Include the taxpayer's distributive share of each item from partnerships, S corporations and other pass-through entities.

See page 2 for a description of each item listed below.

Name(s) as shown on Form 1040ME	Your Social Security Number
1. Holocaust victim settlement payments..... 1.	.00
2. Maine COVID disaster relief payments/COVID pandemic relief payments/Winter energy relief payments 2.	.00
3. Earnings on funds held in an ABLE savings account..... 3.	.00
4. Maine seed capital credit distributions from a private venture capital fund..... 4.	.00
5. Income recognized from the new markets capital investment credit..... 5.	.00
6. Northern Maine Transmission Corporation investment income 6.	.00
7. Maine Space Corporation, Maine Waste Management & Recycling Program, and Lincoln Mill Facilities District - interest income and capital gains from the sale of program bonds.. 7.	.00
8. Total Other Subtractions (add lines 1 through 7 and enter the total here and on Form 1040ME, Schedule 1S, line 26) 8.	.00