



**STATE OF MAINE**  
**ESTIMATED TAX FOR INDIVIDUALS**  
**FORM 1040ES-ME INSTRUCTIONS**

Maine Revenue Services  
P.O. Box 9101  
Augusta, Maine  
04332-9101

- These instructions are intended for the majority of taxpayers who report on a calendar year basis. If you report on a fiscal year basis, the dates should be changed to correspond with your fiscal year.
- You may download additional worksheets and vouchers from the internet at [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms) or call (207) 624-7894. If you need help completing the worksheet on the back, call (207) 626-8475.
- Please file the original or downloaded estimated tax voucher with Maine Revenue Services. Make a copy of the voucher for your records.



**Maine EZ Pay**

You may pay your income taxes electronically at [www.maine.gov/revenue](http://www.maine.gov/revenue). Electronic payments eliminate the necessity of filing Forms 1040ES-ME (income tax estimated payment vouchers).

**Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the Maine Revenue Services website at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Laws & Rules).** To use Maine EZ Pay you must pre-register online with personal and bank account information, and payments will be withdrawn from the checking or savings account that is set up in the registration. For more information, see [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Electronic Services).

**1) WHO MUST MAKE ESTIMATED TAX PAYMENTS.** In most cases, you must pay estimated tax if your estimated Maine income tax for the year, over and above tax withheld and allowable credits, is \$1,000 or more and if your tax liability for the prior year was also \$1,000 or more.

**2) HOW TO CALCULATE YOUR ESTIMATED TAX.** Use the worksheet on page 2 to calculate your estimated tax. To avoid penalties, the estimated tax paid must be no less than the smaller of the following:

- An amount equal to the preceding year's tax liability, if the preceding year was a taxable year of 12 months; or
- An amount equal to 90% of the tax liability for the current taxable year.

You will also find information concerning the Maine personal exemption, standard deduction, and the tax rate schedules on page 2. The exemption amount, standard deduction amounts and tax rate schedules are those in effect under current law for tax years beginning in 2022.

**Note – Special Rule for Unusual Event Income.**

**Definitions.** For purposes of this special rule, the following terms have the following meanings:

*Maine taxable income* means income subject to Maine income tax, but which is not subject to Maine income tax withholding. For example, for purposes of this special rule, Maine taxable income includes business income and capital gains, but does not include wages.

*Unusual event income* means Maine taxable income (as defined above) received during an estimated tax installment period of the current tax year, but only if that amount exceeds the Maine taxable income received during the same estimated tax installment period of the prior tax year by \$500,000 or more.

**Special Rule.** If you have unusual event income, you must pay a Maine estimated tax on that income equal to 90% of the tax liability on that income. This special rule prohibits you from utilizing the prior year tax liability rule under paragraph a above to determine the amount of Maine estimated tax due on unusual event income. The estimated tax due on unusual event income is in addition to the estimated tax due on any other income received during the installment period (such as pension or annuity income subject to Maine income tax withholding where the Maine withholding amount is insufficient). Maine income that is not unusual event income is subject to the regular estimated tax requirements contained in 36 M.R.S. § 5228 and briefly described in these instructions.

**Example:** If your Maine taxable income not subject to withholding during January-March 2021 was \$300,000 and your Maine taxable income during January-March 2022 is \$900,000, you have unusual event income (i.e., the 2022 income amount exceeds the 2021 income amount by \$500,000 or more). Therefore, under the special rule, you must pay a Maine estimated tax for the January-March 2022 installment period equal to 90% of the tax liability on the \$600,000 (\$900,000 - \$300,000). You cannot, with respect to the \$600,000, calculate the estimated tax based on your prior year tax liability (as may be allowed for other income).

**Extension to pay; waiver of penalty.** If you are subject to the special rule described above and you meet all of the criteria listed below, you are entitled to an extension of time to pay the estimated tax or to receive a waiver of penalty associated with the unusual event income. Any extension of time granted may not extend past the original due date for filing the return for the tax year. Requests for extension of time to pay or for waiver of penalty must be submitted to the State Tax Assessor in writing. You must meet all of the following:

- You are an owner in a pass-through entity;
- You had no control over the distribution of the unusual event income;
- You did not actually or constructively receive payment of the unusual event income; and
- You pay the estimated tax on the unusual event income by the estimated tax installment payment due date following the installment period during which you actually or constructively receive the unusual event income.

**3) WHEN AND WHERE TO MAKE PAYMENTS.** The first installment payment is due on April 19, 2022. You may either pay all of your estimated tax at that time or pay in four equal installments on April 19, 2022, June 15, 2022, September 15, 2022, and January 17, 2023. Payments can be made electronically using Maine EZ Pay (no forms required) at [www.maine.gov/revenue](http://www.maine.gov/revenue) or send your payment with the appropriate voucher Form 1040ES-ME to the address printed on the voucher. If you overpaid your 2021 income tax and elected to apply the overpayment to your 2022 estimated tax, that overpayment may be partially or fully applied to any installment.

**4) FARMERS AND FISHERMEN.** If at least 2/3 of your estimated adjusted gross income is from farming or fishing, your estimated tax may be paid in a single installment due on or before January 17, 2023. If you file your 2022 individual income tax return on or before March 1, 2023, and pay the total tax at that time, you need not make an estimated tax payment.

**5) CHANGES IN INCOME.** Even though you are not required to pay estimated tax on April 19, 2022, your expected income may change so that you will be required to pay estimated tax later in the year. When the change becomes known and the estimated tax is calculated, payment may be made at one time on the next installment due date or it may be paid in equal installments on the remaining due dates. If your estimated tax liability decreases because of an income change, reduce the remaining installments.

**6) UNDERPAYMENT PENALTY.** A penalty accrues automatically on underpayments of the required installment amount for the period of underpayment. The penalty does not apply if each required payment was made on time and if the total estimated tax paid is equal to 90% (66 2/3% for farmers and fishermen) of the income tax liability for the current year or 100% of the tax liability for the preceding year, if that year was a taxable year of 12 months. If you have unusual event income, you may be eligible to request an extension of time to pay the estimated tax or to request a waiver of the penalty associated with unusual event income. See note under item 2 above.

**COMPUTATION and RECORD of PAYMENTS**

VOUCHER NUMBER AND DATE PAID	TOTAL ESTIMATE ORIGINAL OR AMENDED	AMOUNT OF INSTALLMENT PAYABLE	2021 OVERPAYMENT APPLIED TO INSTALLMENTS	BALANCE DUE	TOTAL OF PAYMENTS
1 _____	\$ _____	APRIL 19 \$ _____	\$ _____	\$ _____	\$ _____
2 _____	\$ _____	JUNE 15 \$ _____	\$ _____	\$ _____	\$ _____
3 _____	\$ _____	SEPT. 15 \$ _____	\$ _____	\$ _____	\$ _____
4 _____	\$ _____	JAN. 17 \$ _____	\$ _____	\$ _____	\$ _____

1.	Total income expected in 2022 (line 1, 2022 federal Estimated Tax Worksheet)	1.		
2.	Deduct: interest on U.S. obligations, social security and railroad retirement benefits, state income tax refunds, and pension income deduction amounts (see worksheet below) included in line 1	2.		
3.	Line 1 less line 2	3.		
4.	Add - Interest from municipal and state bonds other than Maine	4.		
5.	Adjusted gross income for Maine (line 3 plus line 4)	5.		
6.	a. Deductions - standard or itemized (up to \$31,150). See instructions below	6a.		
	b. Exemptions - enter \$4,450 (\$8,900, 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 married filing jointly and only one spouse may be claimed as a dependent on another person's return, enter \$4,450. Note: If your Maine adjusted gross income is over \$286,200, complete the Worksheet for Phaseout of Personal Exemption Amount available at <a href="http://www.maine.gov/revenue/tax-return-forms">www.maine.gov/revenue/tax-return-forms</a> .	6b.		
7.	Total of lines 6a and 6b	7.		
8.	Maine estimated taxable income (line 5 less line 7)	8.		
9.	Estimated tax (apply proper tax rate schedule below to amount on line 8)	9.		
10.	Tax credit recapture amounts	10.		
11.	Credits (See instructions below)	11.		
12.	Estimated Maine income tax to be withheld during the year	12.		
13.	ESTIMATED TAX (add lines 9 and 10 less lines 11 and 12)	13.		

TAX CREDIT RECAPTURE AMOUNTS AND CREDITS (lines 10 and 11) - Line 10 is the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Line 11 credits include, among others, the Maine earned income tax credit, child care credit, adult dependent care credit, dependent exemption tax credit, credit for educational opportunity, property tax fairness credit and the credit for taxes paid to other jurisdictions. For more information on Maine tax credits, see the 2021 Maine Form 1040ME, Schedule A and related instructions.

**PENSION INCOME DEDUCTION WORKSHEET — (include on Line 2 above)**

		Taxpayer	Spouse*	
1.	Total eligible <b>non-military</b> pension income including individual retirement account (IRA) benefits - both Maine and non-Maine sources - included in your federal adjusted gross income. (Do not include social security or railroad retirement benefits received or pension benefits received under IRC § 457(b) prior to age 55 that are not part of a series of substantially equal periodic payments made for the life of the recipient or the joint lives of the recipient and the recipient's beneficiary, lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions.) See 36 M.R.S. § 5122(2)(M-2).	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 <b>military</b> pension income included in your federal adjusted gross income	6.	\$	\$
7.	Add line 5 and line 6. Enter result here and include on line 2 of the Estimated Tax Worksheet above.	7.	\$	\$

*\*Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.*

**MAINE DEDUCTIONS — (Line 6a above)**

Note: If your Maine adjusted gross income is over \$85,850, your itemized deductions or standard deduction may be reduced. See the Worksheet for Phaseout of Itemized/Standard Deductions available at [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms).

**Itemized Deductions:** If you plan to itemize deductions, enter the estimated total of your itemized deductions (see Maine Form 1040, Schedule 2 and related instructions). If you do not plan to itemize deductions, enter the standard deduction amount for your filing status shown below.

**Standard Deduction for 2022:**

Single----- \$12,950    Married Filing Jointly or Qualifying  
 Head of Household ----- \$19,400    Widow(er)----- \$25,900  
 Married Filing Separately---- \$12,950

**Additional Standard Deduction for Age and/or Blindness:**

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$1,400 if one spouse is age 65 or over OR blind; \$2,800 if one spouse is 65 or over AND blind; \$2,800 if both spouses are 65 or over OR blind; \$5,600 if both spouses are 65 or over AND blind, etc.

Unmarried (single or head of household): the additional standard deduction is \$1,750 if the individual is 65 or over OR blind; \$3,500 if the individual is both 65 or over AND blind.

**TAX RATE SCHEDULES — (Line 9 above)**

**For Single Individual and Married Person Filing Separate Return**

If the taxable income is:	The Tax is:
Less than \$23,000	5.8%
\$23,000 but less than \$54,450	\$1,334 plus 6.75% of excess over \$23,000
\$54,450 or more	\$3,457 plus 7.15% of excess over \$54,450

**For Unmarried or Legally Separated Individuals Who Qualify as Heads of Households**

If the taxable income is:	The Tax is:
Less than \$34,500	5.8%
\$34,500 but less than \$81,700	\$2,001 plus 6.75% of excess over \$34,500
\$81,700 or more	\$5,187 plus 7.15% of excess over \$81,700

**For Married Individuals and Surviving Spouses Filing Joint Returns**

If the taxable income is:	The Tax is:
Less than \$46,000	5.8%
\$46,000 but less than \$108,900	\$2,668 plus 6.75% of excess over \$46,000
\$108,900 or more	\$6,914 plus 7.15% of excess over \$108,900