

2021

Schedule 1040PA-ME

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

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



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For tax period [MM DD YYYY] to [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 2 columns: Description and Amount. Rows include Net Positive Final Federal Adjustments, Net Negative Final Federal Adjustments, Income on line 1a not taxable under the Constitution of Maine or the United States, Line 1a minus lines 1b and 1c, Partnership Maine apportionment factor for the reviewed year.

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

Table with 2 columns: Description and Amount. Rows include Enter the amount of line 1d allocable to direct partners subject to Maine corporate income tax, Multiply line 2a by line 1e, Multiply line 2b by 8.93% (0.0893).

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

Table with 2 columns: Description and Amount. Rows include Enter the amount of line 1d allocable to direct nonresident individual partners, Enter the amount of line 1d allocable to direct nonresident estate and trust partners, Amount of lines 3a and 3b that is Maine-source income (see instructions), Multiply line 3c by 7.15% (0.0715).



Federal EIN

4. Direct Tiered Partners

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include adjustments for sourcing under 36 M.R.S. § 5142 and allocations to indirect partners.

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

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include allocations to direct partners who are Maine residents.

6. Tax Due/Overpayment

Table with 2 columns: Description and Amount. Row 6: Combine the amounts from lines 2c, 3d, 4h and 5d. If the result is less than zero, enter as a negative.

7. Credit for Taxes Paid to Other Jurisdiction

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include credit for taxes paid to other jurisdictions and allowable credit.

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

Date