MAINE REVENUE SERVICES
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2008 MAINE

Resident
Nonresident or
Part-Year Resident

Individual Income Tax Booklet

Long Form 1040ME

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- *Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.*
- *Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.*

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LOW-INCOME TAX CREDIT - If your Maine taxable income is $2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Visit **www.maine.gov/revenue** to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or email tax-related questions. (NOTE: As a matter of policy, Maine Revenue Services does not divulge confidential information such as income, refund amounts or taxpayer identification numbers via email).

Refund Information Only: Get the status of your refund from Maine Revenue Services' web site at **www.maine.gov/revenue**. *You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of the refund you requested.*

To Order Forms: Order printed forms or download forms from Maine Revenue Services' web site at **www.maine.gov/revenue** or call **(207) 624-7894** - *Every day 24 Hours.*

NexTalk (hearing-impaired only): (888) 577-6690 *Weekdays 8:00 a.m.- 4:30 p.m.*

Collection Problems: (207) 621-4300 - *Weekdays 8:00 a.m.- 5:00 p.m.* Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: (207) 626-8475 - *Weekdays 8:00 a.m.- 5:00 p.m.*

Payment Plan Questions For Income Tax Returns: (207) 621-4300 - *Weekdays 8:00 a.m.- 5:00 p.m.*

Web FAQs: See below for a list of frequently asked questions.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at **www.irs.gov.**

Tax Violations Hot Line: (207) 624-9600 Call this number or send an e-mail to **compliance.tax@maine.gov** to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

FREQUENTLY ASKED QUESTIONS (FAQs) on the WEB
www.maine.gov/revenue

Topic #	Subjects Available
01	*How can I tell if I am a resident of Maine?*
02	*How can I get an extension to file?*
03	*Should I file my return even though I do not have the money to pay?*
04	*I did not live in Maine for the entire year. Do I have to file a return?*
05	*I forgot to attach my W-2's when I mailed my return. What do I do?*
06	*I have not received a W-2. What do I do?*
07	*What is the Pension Benefits Income Deduction?*
08	*I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?*
09	*How do I complete Schedule NR?*
10	*How do I complete Schedule NRH?*
11	*How do I complete Schedule 3?*
12	*My spouse has passed away. You sent a refund with both our names on it. What do I do?*
13	*I received a letter saying you sent my refund to another agency. Why?*
14	*I received a bill, and I cannot pay it in full. What do I do?*
15	*I did not get credit for my withholdings. Why?*
16	*What should I do if I amend my federal tax return or my federal return was changed by the IRS?*
17	*I received a notice that did not show all payments made. How do I get credit for them?*
18	*How can I purchase a State of Maine Park Pass?*
19	*What if my Park Pass is lost or stolen?*
20	*Do I qualify for Injured Spouse status?*
21	*What if I file or pay late?*
22	*Is there a penalty for not paying enough estimated tax?*
23	*I am a nonresident of Maine with business activity (such as rental property) located in the state. In prior years, this activity has generated a loss, but this year I realized a gain. Can I use the prior losses to offset this year's gain?*
24	*Does Maine Revenue Services accept facsimile signatures on tax returns completed by either a taxpayer or by a paid preparer?*

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IMPORTANT CHANGES

ELECTRONIC FILING and PAYMENT MANDATES. 36 M.R.S.A. § 193, sub-§§ 2 and 3. The following rules relate to electronic filing and tax payments mandates.

Rule 104 affecting tax return preparers ("Electronic Filing of Maine Tax Returns") mandates electronic filing of certain Maine tax returns if specified thresholds are exceeded. The rule applies to original Maine individual income, sales, use, service provider and income tax withholding returns, but does not include amended versions of those returns. The rule includes provisions for the State Tax Assessor to waive the requirement to file electronically where the mandate causes undue hardship.

Rule 102 ("Electronic Funds Transfer") covers the remittance of taxes by electronic transfer for certain taxpayers making large tax payments. Effective January 1, 2008, EFT thresholds are based on the taxpayer's **combined tax liability** to the state for most of the major taxes administered by Maine Revenue Services, including Maine sales tax, individual and corporate income tax and Maine income tax withholding. In addition, **a lower threshold** triggering the EFT requirement applies

For more information, visit www.maine.gov/revenue (select Laws & Rules).

DOMICILE "SAFE HARBORS". 36 M.R.S.A. § 5102(5). Generally, individuals who are domiciled in Maine are considered residents for Maine income tax purposes. However, Maine law now provides that for tax years beginning on or after January 1, 2007, certain individuals spending significant time outside Maine will not be treated as resident individuals for income tax purposes even though they are domiciled in Maine. For more information on these exceptions, see the Residency Worksheet and instructions on page 4 and the *Guidance to Residency "Safe Harbors" document* available at **www.maine.gov/revenue/forms** (select *Income Tax Guidance Documents*).

PAYMENTS TO FIREFIGHTERS AND EMERGENCY MEDICAL RESPONDERS. 36 M.R.S.A. § 5122(1)(Z). Qualified payments and tax benefits from states or municipalities to firefighters and emergency medical responders must be added back to adjusted gross income for Maine income tax purposes, to the extent that the payments are excluded from federal gross income. Applies to tax years beginning on or after January 1, 2008.

DEDUCTION FOR DENTISTS WITH MILITARY PENSIONS. 36 M.R.S.A. § 5122(2)(AA). Certain licensed dentists who practice an average of 20 hours or more per week in Maine and accept patients who receive MaineCare benefits may reduce Maine taxable income by the amount of military retirement benefits not included in the pension income deduction allowed by 36 M.R.S.A. § 5122(2)(M). Applies to tax years beginning on or after January 1, 2008.

DEDUCTION FOR AIRPORT AUTHORITY BOND INTEREST. 36 M.R.S.A. § 179(10). Maine adjusted gross income may be reduced by the amount of interest from bonds issued by a Maine Airport Authority to the extent included in federal adjusted gross income.

BONUS DEPRECIATION ADD-BACK. 36 M.R.S.A. § 5122(1)(AA). Maine will not conform to the net increase in depreciation applicable to the 50% bonus depreciation claimed for federal income tax purposes under section 103 of the Economic Stimulus Act of 2008. Maine taxable income must, therefore, be increased by this amount. Applies to tax years beginning in 2008 and 2009.

BONUS DEPRECIATION RECAPTURE. 36 M.R.S.A. § 5122(2)(AA). A subtraction modification is allowed equal to the net decrease in depreciation, in years after the asset was placed in service, applicable to the 50% bonus depreciation claimed for federal income tax purposes under section 103 of the Economic Stimulus Act of 2008. Applies to tax years beginning on or after January 1, 2009.

ITEMIZED DEDUCTION - MORTGAGE INSURANCE PREMIUMS. 36 M.R.S.A. § 5125(3)(F). Maine itemized deductions must be reduced by the amount of mortgage insurance premiums claimed for federal tax purposes under IRC § 163(h)(3)(E). Applies to tax years beginning on or after January 1, 2008.

CREDIT FOR EDUCATIONAL OPPORTUNITY. 36 M.R.S.A. § 5217-D. A nonrefundable credit is available for certain educational loan payments for Maine resident individuals who earn an associate or bachelor's degree from a Maine college or university and who subsequently live in Maine, work for an employer located in Maine and pay taxes in Maine. The credit is available to eligible graduates and employers making loan payments on behalf of qualifying employees. Unused credits may be carried over for up to 10 tax years. If eligible, both spouses on a married-joint return may claim the credit. Maine universities and colleges certify qualifying loans and applicable caps.

The employer credit is limited to eligible payments made during the term of the qualified employee's employment and is also limited to 50% of the credit amount if the qualified employee works only part-time. A qualified employee is an employee that would be eligible to claim the credit if they had made the loan payments.

Only scheduled loan payments made during the tax year are eligible for the credit. Generally, the credit is available with respect to Educational Opportunity Programs beginning after 2007.

REFUNDABLE CREDIT FOR REHABILITATION OF HISTORIC PROPERTIES. 36 M.R.S.A. § 5219-BB. For qualified expenditures incurred after 2007, the credit is equal to either **1)** 25% of qualified expenditures with respect to certified historic structures located in Maine for which a federal credit is claimed under the Code, Section 47; or, **2)** 25% of qualified expenditures between $50,000 and $250,000 with respect to certified historic structures located in Maine for which a federal credit is not claimed. The credit is claimed in the tax year the property is placed in service. Qualified expenditures exclude expenditures incurred before 2008 and after 2013. Eligible rehabilitations are certified by the Maine Historic Preservation Commission. Limitations and recapture provisions apply.

USE TAX. 36 M.R.S.A., §1861-A. The optional percentage rate for reporting use tax liability on individual income tax returns is increased from 0.04% to 0.08% of Maine adjusted gross income. Applies to tax years beginning on or after January 1, 2008.

SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. 36 M.R.S.A. § 1951-A(3). Individuals with an expected sales tax liability during the income tax year of less than $2,000 due to casual rental of living quarters may report the liability on, and make payment with, that individual's Maine income tax return. Effective June 30, 2008.

Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. *See* 36 M.R.S.A. § 135.

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: **1)** your Maine taxable income is $2,000 or less, **2)** you claim yourself as an exemption on your return, AND **3)** you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. § 5142(8-A).

Am I a Resident, "Safe Harbor" Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2008, read the following and check the proper box. **Retain this worksheet for your records.**

Domicile: *Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

RESIDENCY WORKSHEET

☐ **Full-Year Resident:**
(1) Maine was my domicile for the entire year of 2008;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ **"Safe Harbor" Resident:**
General Safe Harbor - Maine was my domicile in 2008, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2008 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **IF YOU ARE A *"SAFE-HARBOR" RESIDENT*, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.**

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period beginning after 2006. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

For more information and examples on "Safe Harbors", see the Guidance to Residency "Safe Harbors" brochure available at **www.maine.gov/revenue/forms** or call the forms line at (207) 624-7894.

☐ **Part-Year Resident:**
I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A *PART-YEAR RESIDENT*, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ **Nonresident:**
I was not a resident or part-year resident in 2008, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A *NONRESIDENT*, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the Maine Revenue Services ***Guidance to Residency Status*** and ***Guidance to Residency "Safe Harbors"*** brochures at **www.maine.gov/revenue/forms** or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Example: Paul, single, is a member of the U.S. armed forces stationed in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2008 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

Nonresident: If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents *(you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3)*;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. *(If the nonresident, or "Safe Harbor" resident spouse, has no Maine-source income, that spouse does not have to file a Maine return.)* You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR;**

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH.**

WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS AND BOTH HAVE MAINE- SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR.**

WHEN MUST I FILE MY RETURN? No later than April 15, 2009.

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Wednesday, April 15, 2009, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months. *The automatic extension is only effective if the return is filed within the six-month period. See "What if I file or pay late?" below.*

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2009** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2009 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? You may download forms from the internet at www.maine.gov/revenue/forms or order forms by calling (207) 624-7894. Income tax booklets are also available at most banks, public libraries, and post offices located in Maine. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select *Where's My Refund*).

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged interest. For calendar year 2009, the **interest** rate is 8%, compounded monthly, on income tax not paid by the due date (April 15, 2009 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is $25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income. For more information on late filing, see 36 M.R.S.A. § 5278 or visit www.maine.gov/revenue.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. ***If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.***

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2009? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the single withholding table. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is $1,000 or more **and** if the tax liability for the prior year was $1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Payments can be made electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or download Form 1040ES-ME at www.maine.gov/revenue/forms or call (207) 624-7894 to order the form.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. For calendar year 2008, the underpayment penalty is 12%, compounded monthly. For calendar year 2009, the penalty is 8%, compounded monthly.

If your 2008 tax liability is $1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: **income.tax@maine.gov**, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Enter letters like this:

Your First Name	MI	Your Last Name
IMA	A	SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

, 22, 495.00

Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040ME **inside the red dotted lines**.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s): You must enter your social security number(s) in the spaces provided.**

Line 1. Maine Clean Election Fund. ***FOR MAINE RESIDENTS ONLY.*** Check the box for you and/or your spouse if you want $3 of your tax dollars applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2008 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING/RESIDENCY STATUS, NUMBER OF EXEMPTIONS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the instructions for married couples on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

Composite Return. For pass-through entities only. Check the red box below line 7 if this is a composite filing. A composite return may be filed by a pass-through entity on behalf of nonresident partners, shareholders or members. You must complete and enclose Schedule 1040C-ME and Schedule NRC with your composite return. For more information on composite filing and forms, visit our web site at www.maine.gov/revenue.

Lines 8-11. Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. Note: Check box 8a if you are claiming "Safe Harbor" Residency status for all or part of the year. **If you check the box on line 8a, 9, 10 or 11, enclose a copy of your federal return.**

Schedule NRH. Check the red box below line 11 if you are completing and filing Schedule NRH with Form 1040ME. For more information on Schedule NRH, see pages 4, 29 and 30 of the nonresident long form booklet.

Line 12. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

Line 13. Exemptions. Enter the total number of exemptions properly claimed on your federal return.

STEP 3: CALCULATE YOUR TAXABLE INCOME

Line 14. Federal Adjusted Gross Income. Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Schedule 1 on page 19 to calculate your entry for this line.** Enter a negative amount with a minus sign in the box immediately to the left of the number.

Part-year residents, Nonresidents and "Safe Harbor" residents: See instructions for Schedule NR or NRH.

Line 17. Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, Form 1040ME, and complete Schedule 2 on page 19. (**NOTE:** If your filing status is nonresident alien, you must use itemized deductions.) If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2008, the Maine standard deduction amounts may differ from federal standard deduction amounts.

The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	$5,450
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	$9,100
HEAD OF HOUSEHOLD	$8,000
MARRIED FILING SEPARATELY	$4,550

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of $900 or earned income plus $300 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is $1,350 if the individual is 65 or over OR blind; $2,700 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is $1,050 if one spouse is age 65 or over OR blind; $2,100 if one spouse is 65 or over AND blind; $2,100 if both spouses are 65 or over OR blind; $4,200 if both spouses are 65 or over AND blind, etc.

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by $2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your

Maine long form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is $3,500, enter $2,850 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX AND CREDITS

Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 31 through 35 or compute your tax based on the tax rate schedule on page 35.

Line 21. Tax Additions. See Maine Schedule A on page 21 and instructions beginning on page 10. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

Line 22. Low-Income Tax Credit. If your taxable income, line 19, is $2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 24. Tax Credits. See Maine Schedule A on page 21 and instructions beginning on page 10. If you qualify for any of the credits listed, complete Section 2 of Maine Schedule A. Enter the amount from line 21 of Maine Schedule A on this line.

Line 25. Nonresident/"Safe Harbor" Resident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule and related worksheets to your return. **Also, enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.**

Line 26. Net Tax. Subtract lines 24 and 25 from line 23. **Nonresidents and "Safe Harbor" Residents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

STEP 5: CALCULATE YOUR TAX PAYMENTS

Line 28a. Maine Income Tax Withheld. Enter the total amount of Maine income tax withheld. Enclose **(do not staple or tape)** supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 and 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 28b. 2008 Estimated Tax Payments and 2007 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2008 and any 2007 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Real Estate Withholding Payments (REW):** also enter on this line amounts withheld in 2008 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

Line 28d. Refundable Child Care Credit. Enter the amount of refundable Child Care Credit from the Child Care Credit Worksheet, line 5 on page 22.

STEP 6: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2008 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .08% (.0008) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost $1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than $5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty. For additional information on Maine use tax visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE

Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	*Less Than*		*At Least*	*Less Than*	
$ 0	$ 6,000	$ 5	$30,000	$36,000	$ 29
6,000	12,000	10	36,000	42,000	34
12,000	18,000	14	42,000	48,000	38
18,000	24,000	19	48,000	54,000	43
24,000	30,000	24	54,000	60,000	48
$60,000 and up — .08% of Maine 1040ME, Line 16					

Line 31a. Sales Tax on Casual Rentals of Living Quarters. If you choose to report sales tax on casual rentals of living quarters on your Maine individual income tax return in lieu of reporting the amounts on Maine sales tax returns, multiply the rentals received in 2008 not reported on any sales tax return by 7% (.07). Casual rentals include the rental of a house, cottage, condominium unit, vacation home, camp or any other place kept, used, maintained, advertised or held out to the public as a place where living quarters are offered for rent to transient guests or tenants. Note: If the sales tax on casual rentals of living quarters is greater than $2,000 or you have any other sales tax collections to report other than Use Tax you owe on line 31, you must file a sales/use tax return to report all sales tax you owe to the State of Maine. Sales and Use Tax forms are available at www.maine.gov/revenue/forms.

Line 32. Voluntary Contributions and Park Passes. Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 14. See page 23.

STEP 7: CALCULATE YOUR REFUND OR BALANCE DUE

Line 34b. Refund. Refunds of $1.00 or more will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

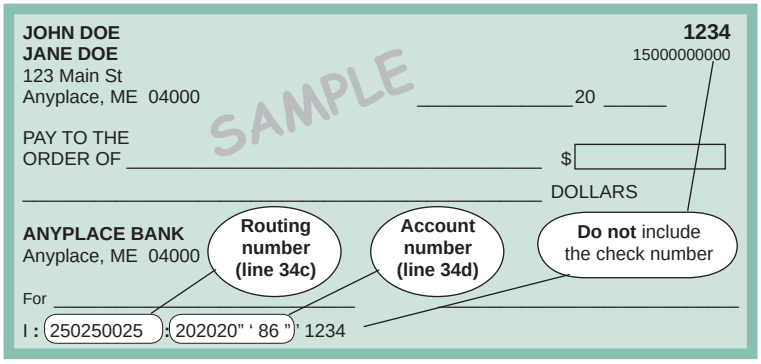
Lines 34c-34e. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is $10,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen® Account). (The NextGen Program is administered by the Finance Authority of Maine). **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the **correct** routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

34c. Routing Number ("RTN"): The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **(NOTE:** If you are directing your refund to a NextGen Account, enter the following RTN: **043000261)**.

34d. Bank Account or NextGen Account Number: Your account number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. ***NOTE:*** For NextGen Accounts, the account number is the account owner's 9-digit social security number. *If your account number is listed incorrectly or is invalid, the direct deposit will be rejected and a refund check will be sent instead.*

34e. Type of Account: Indicate whether the account is a checking, savings, or NextGen Account. *NOTE:* Except for NextGen Accounts, the account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks, however, will not allow a joint refund to be deposited into an individual account. Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.

Sample Check



Note: The routing and account numbers may be in different places on your check.

Concerned About the Rising Cost of College?

Maine has a way to assist families in preparing for higher education costs— the *NextGen® Matching Grant Program*. Qualified families can receive a $200 Initial Matching Grant when opening an account with just $50. Though there are income limits to receive matching grants, anyone, regardless of income, can start a NextGen® Account. Call the Finance Authority of Maine at 800-228-3734 or visit www.famemaine.com for more information.

Line 35b. Underpayment Penalty. If line 27 less the sum of lines 28a, 28d and REW amounts included in line 28b is $1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210ME, download the form at www.maine.gov/revenue/forms or call (207) 624-7894.

Line 35c. Total Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than $1.00, do not pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

Line 36. FOR MAINE RESIDENTS ONLY: Maine Residents Property Tax and Rent Refund Program - The "Circuit Breaker Program." Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in August for property taxes assessed or rent paid in 2008. *The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2009 may change, the current program (that ends June 1, 2009) is generally available to Maine residents with 2007 household income less than $80,000 for multi-member households or less than $60,000 for single-member households. Also, your 2007 property taxes must have been greater than 4% of your income or your 2007 rent must have been greater than 20% of your income.* For more information or to file or download an application for the current program (through June 1, 2009) visit, www.maine.gov/revenue/taxrelief/tnr.htm. **The application for refunds of property tax assessed or rent paid in 2008 will be mailed to you in August 2009 unless your income on line 16 exceeds the income limits for this program.**

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2008 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number, and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2009 tax return. For most people, this is April 15, 2010.

NOTE: Use the form below only if you are making a payment.

2008
1040EXT-ME

STATE OF MAINE
EXTENSION PAYMENT VOUCHER
for INDIVIDUAL INCOME TAX

00
0801600

*Pay electronically using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file 1040EXT-ME or mail this completed form to make your extension payment.*

Please Type or Print

Your first name	Initial	Your last name	Your social security number
Spouse's first name	Initial	Spouse's last name	Spouse's social security number
Address (number and street)			Amount of payment
City	State	Zip code	$, .

If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.

Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

SPECIFIC INSTRUCTIONS for MAINE SCHEDULES

SCHEDULE 1 — INCOME MODIFICATIONS — *See* page 19

Line 1. ADDITIONS to federal adjusted gross income. *Also include the taxpayer's distributive share of addition modification items from partnerships and S corporations.*

Line 1a. Income from municipal and state bonds, other than Maine. Enter the income from municipal and state bonds, other than Maine, that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds on this line. However, do not enter interest from Portland, Maine bonds.

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information and examples, go to the MRS web site at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Maine Public Employees Retirement System Contributions. Enter the amount of your 2008 Maine Public Employees Retirement System contributions on this line. To calculate this amount, subtract your federal wages from your state wages appearing on your 2008 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

Line 1d. Domestic Production Activities Deduction Add-back. Enter the amount claimed as a domestic production activities deduction on federal Form 1040, line 35.

Line 1e. Bonus Depreciation/Section 179 Expense Add-back. Federal adjusted gross income must be increased by the net increase in depreciation applicable to the 50% bonus depreciation claimed for federal tax purposes under section 103 of the Economic Stimulus Act of 2008 and section 179 expense due to federal law changes enacted during and since 2003. The amount of this modification is determined by first recalculating the depreciation and/or section 179 expense on federal Form 4562 exclusive of all 50% bonus depreciation and/or section 179 expense increases. Enter on line 1e the difference between this recalculated Form 4562 amount and the original Form 4562 amount claimed for federal income tax purposes. **If the difference is less than zero, enter zero.** Enclose both the actual and pro forma versions of federal Form 4562 with the Maine return. Property expensed under the provisions of section 179 at the federal level cannot be capitalized for Maine purposes. For more information and examples, go to the MRS web site at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1f. Fiduciary Adjustment - additions only. If applicable, enter your share of a fiduciary adjustment relating to income from an estate or trust (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 1g. Other. Enter on this line: • 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 • amounts deducted as a business or other expense for federal tax purposes that are included in the credit base for the high-technology investment tax credit and the forest management planning credit • qualified tuition and other education expenses deducted on federal Form 1040 or Form 1040A • qualified payments and tax benefits from states or municipalities to firefighters and emergency medical responders that are excluded from federal gross income pursuant to Code Section 139B. *List the source of each amount claimed in the space provided.* **Attach supporting documentation when claiming an amount on this line.**

Line 2. SUBTRACTIONS from federal adjusted gross income. NOTE: You may only subtract the items listed below on this schedule. *Also include the taxpayer's distributive share of subtraction modification items from partnerships and S corporations.* If you are a part-year resident, nonresident or a "Safe Harbor" resident and have non-Maine-source income, *see* Schedule NR or NRH included in the nonresident long form booklet. If you are a resident of Maine and have income taxed by another state, see Schedule 3 on page 22.

Line 2a. U.S. Government Bond Interest. Enter your income from direct obligations of the United States Government, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes. Include on this line only the amount of interest included in your federal adjusted gross income. You must include supporting documentation if the amount deducted exceeds $25,000.

Line 2b. State Income Tax Refund (Only if included in federal income). If you include a state or local income tax refund on line 10 of federal Form 1040, enter the amount on this line.

Line 2c. Social Security and Railroad Retirement Benefits included in federal adjusted gross income. Social Security benefits issued by the U.S. Government and Railroad Retirement benefits (Tier 1 and Tier 2) issued by the U.S. Railroad Retirement Board are not taxed by the State of Maine. Also, unemployment and sick benefits issued by the Railroad Retirement Board are not taxable to Maine. However, benefits issued by the Canadian Railroad Retirement Board are taxable as Maine income.

Line 2d. Pension Income Deduction. Enter the amount from line 8 of the Worksheet on page 20. You must include copies of your 1099 forms to verify the deduction claimed.

Line 2e. Interest from Maine Municipal General Obligation & Private Activity Bonds and bonds issued by a Maine Airport Authority to the extent included in federal adjusted gross income. You may have this type of interest included in your federal adjusted gross income. Interest from these bonds is exempt from state income tax, even if taxed on the federal return. If you have interest of this type included in your federal adjusted gross income, enter the amount on this line. You must include supporting documentation if the amount deducted exceeds $25,000.

Line 2f. Premiums for Long-Term Care Insurance. Enter on this line premiums paid for long-term care insurance. To qualify, the insurance policy on which the premiums are paid 1) must meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)) (these are long-term care premiums that generally qualify for federal itemized deductions), or *2) must be certified by the Maine Bureau of Insurance.* Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions and by any premiums included in the federal self-employed health insurance deduction claimed on federal Form 1040, line 29.

Line 2g. Maine Public Employees Retirement System Pick-Up Contributions. Enter contributions paid to you in 2008 that have been previously taxed by the state. Use this line only if you retired after 1988 and are receiving retirement benefits from the Maine Public Employees Retirement System (PERS). To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the check stub of your last pension check received from Maine PERS in 2008 (if you have a Form 1099-R issued by the Maine Public Employees Retirement System, subtract the amount in box 12 from the amount in box 2a). Also enter on this line Maine PERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

Line 2h. Qualified Tuition Program Contributions. Enter on this line up to $250, per beneficiary, of contributions made to a Maine or non-Maine qualified state tuition program ("529 college savings plan"). Limited to taxpayers with federal adjusted gross income not more than $100,000 whose filing status is single or married filing separately or $200,000 if married filing joint or head of household.

Line 2i. Fiduciary Adjustment - subtractions only. If applicable, enter your share of a fiduciary adjustment relating to income from an estate or trust (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 2j. Bonus Depreciation/Section 179 Expense Recapture. Amounts required to be added to income under 36 M.R.S.A. § 5122(1)(N) (36 M.R.S.A. § 5200-A(1)(N) with respect to individual owners of certain electing S corporations) may be recaptured over the life of the applicable asset. For property placed in service in 2002, addition modifications may be recaptured in equal amounts over the remaining life of the asset beginning in 2004. For assets placed in service in 2003 through 2007, 5% of the addition modification is recaptured in the tax year immediately following the year the asset was placed in service, with the remaining 95% recovered in subsequent tax years, in equal installments, over the remaining life of the applicable asset. For more information and examples, visit www.maine.gov/revenue/forms and select *Income Tax Guidance Documents*.

Line 2k. Other Deductions. Unless specifically stated, do not enter non-Maine income on this line. ***Enter ONLY items specifically listed. List the source of each amount claimed in the space provided and attach supporting documentation when claiming an amount on this line.*** Except for net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122, enter only amounts included in federal adjusted gross income. Enter on this line: • military compensation received by a nonresident servicemember • the amount of the reduction in your salaries and wages expense deduction directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit. These amounts are reported on federal Form 5884, line 2b or federal Form 8844, line 2b (owners of pass-through entities, enter your share of the amount from line 3 of these forms to the extent not included on line

2b). Note: do not enter wage amounts from Form 8844 related to the federal Renewal Community credit • settlement payments received by Holocaust victims that are included in federal adjusted gross income • account proceeds from a Family Development Account administered by FAME • net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122(2)(H) or § 5122(2)(P) or, for individual owners of certain electing S corporations, net operating losses carried forward from previous tax years pursuant to § 5200-A(2)(H) & § 5200-A(2)(L) • earnings from fishing operations contributed to a capital construction fund • the amount of military retirement benefits not included in the pension income deduction on line 2d received by certain licensed dentists who practice an average of 20 hours or more per week in Maine and accept patients who receive MaineCare benefits • income from investments in the Northern Maine Transmission Corporation • up to $750 of property tax benefits provided by municipalities to senior citizens pursuant to 36 M.R.S.A. § 6232(1-A) to the extent included in federal adjusted gross income • interest income and capital gains from the sale of bonds issued relative to the Maine Waste Management & Recycling Program to the extent included in federal adjusted gross income • all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the 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 • the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return.

SCHEDULE 2 — ITEMIZED DEDUCTIONS — See page 19

Line 4. Total Itemized Deductions. Federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 29.

Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes or Mortgage Insurance Premiums included in Line 4. Enter the total of state and local income taxes or sales taxes and mortgage insurance premiums included in line 4. **Note:** If line 14, Form 1040ME, exceeds $159,950 ($79,975 if married filing separate), complete the worksheet on page 20 to calculate the amount for line 5a.

Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 6. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 4.

SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 21

NOTE: *If you file* ***Schedule NRH****, multiply the joint amount (for both you and your spouse) of Schedule A, lines 3c, 5 and 7 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A. Also, see the note below if you are filing as a nonresident or "Safe Harbor" resident individual.*

SECTION 1 - TAX ADDITIONS:

NOTE: Nonresidents/Part-year residents/"Safe Harbor" residents: *Enter on Schedule A, lines 1 and 2, the amounts that relate to Maine-source income only. Do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95).*

Line 1. RETIREMENT PLAN DISTRIBUTIONS. If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS. If you are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 3a. MAINE MINIMUM TAX. Resident, part-year resident, nonresident and "Safe Harbor" resident individuals must complete the Maine Minimum Tax Worksheet to determine whether they owe a Maine minimum tax **only if** the total of Maine tentative alternative minimum taxable income ("AMTI") (federal Form 6251, line 28 plus Maine addition income modifications [see the Maine Minimum Tax Worksheet for line 2]) is greater than the applicable Maine minimum tax exemption amount shown below. Individuals not required to file federal Form 6251 must complete a pro forma Form 6251 to determine the federal alternative minimum taxable income amount for Maine purposes. Taxpayers that do not owe a Maine minimum tax are not required to file the Maine minimum tax worksheet with their Maine income tax return.

If your filing status is:	and Maine tentative AMTI is not greater than:	Exemption is:
Single or Head of Household	$112,500*	$33,750
Married filing Jointly or Qualifying Widow(er)	$150,000*	$45,000
Married Filing Separately	$75,000*	$22,500

*If the total of federal Form 6251, line 28 and Maine addition modifications is greater than the income amounts shown in the table above, use the Maine Minimum Tax worksheet for line 4 to determine the applicable exemption amount.

If you exceed these thresholds, you must complete a Maine Minimum Tax Worksheet to determine whether you owe Maine minimum tax. ***See*** **instructions and supporting Worksheets available at** www.maine.gov/revenue/forms **or call (207) 626-8475.**

Line 3b. Pine Tree Development Zone Credit. Complete and enclose the worksheet(s) available at www.maine.gov/revenue/forms or call (207) 626-8475.

SECTION 2 - TAX CREDITS:

NOTE: *Personal credits on lines 5, 6 and 7 taken by part-year resident, nonresident and "Safe Harbor" resident taxpayers and certain resident taxpayers filing Schedule NRH must be prorated based on the ratio of income subject to Maine tax to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Unless otherwise stated, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.*

Tax Credit Worksheets Required. Except for line 11, you must complete and attach a tax credit worksheet for each tax credit claimed. Tax credit worksheets may be downloaded from the internet. Go to www.maine.gov/revenue/forms (select *Worksheets for Tax Credits*). You may also order worksheets by calling (207) 624-7894.

Line 9. MAINE SEED CAPITAL CREDIT. The Finance Authority of Maine ("FAME") administers this program. FAME issues a tax credit certificate after verifying the eligibility of the investor. The taxpayer must enclose a copy of the certificate with Schedule A, Form 1040ME when requesting a tax credit under this program. This credit is limited to 50% of the Maine income tax due. Carryover provisions and other limitations apply. More information is available at www.famemaine.com/business/equityCapital_MaineSeedCapitalTax.asp or call FAME at (207) 623-3263. 36 M.R.S.A. § 5216-B.

Line 10. CREDIT FOR EDUCATIONAL OPPORTUNITY. The credit is available to Maine residents who obtain an associate's or bachelor's degree from a Maine college, junior college or university and who, after graduation, live, work and pay taxes in Maine and who make eligible education loan payments. Enter the credit amount from the Credit for Educational Opportunity Worksheet for Individuals available at www.maine.gov/revenue/forms. 36 M.R.S.A. § 5217-D.

Line 11. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to $200 for expenses incurred in developing a forest management and harvest plan for a parcel of forest land more than 10 acres and located in Maine. A professional forester who is not in the regular employ of the owner must prepare the plan. Maine taxable income must be increased by the amount of the forest management planning expenses also claimed as a deduction for federal income tax purposes. The taxpayer claiming the credit must attach to the income tax return a statement from the forester supporting the claim and a sworn statement that the credit has not been claimed in the previous 10 years. 36 M.R.S.A. § 5219-C.

Line 12. RESEARCH EXPENSE TAX CREDIT. The credit equals 5% of qualified research expenses incurred during the taxable year that exceed the average qualified research expense for the previous three tax years, plus 7.5% of the basic research payments determined pursuant to IRC § 41(e)(1)(A). Only expenditures for research conducted in Maine qualify for the credit. The term

"qualified research" is defined in IRC § 41(d). The credit is limited to the tax liability of the taxpayer. Carryover provisions apply. 36 M.R.S.A. § 5219-K.

Line 13. RESEARCH & DEVELOPMENT SUPER CREDIT. Businesses whose research expenses increased by more than 50% over the average research expenses incurred in the 3 tax years immediately preceding June 12, 1997 qualify for the credit. The credit is equal to the excess over 150% of the 3-year average. It is limited to 50% of the net income tax due after other credits and may not reduce the taxpayer's tax liability to less than the net tax liability in the preceding year after other credits. Carryover provisions apply. 36 M.R.S.A. § 5219-L.

Line 14. HIGH-TECHNOLOGY CREDIT. Businesses **primarily** engaged in high-tech activities and that **(a)** lease, **(b)** purchase and use, **or (c)** purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used in "high-technology activities" qualify. The credit is equal to the adjusted basis of eligible equipment for federal income tax purposes or the amount of lease payments made (by lessee) minus any lease payments received for the eligible equipment during the tax year. The reimbursement period for the Business Equipment Tax Reimbursement must be reduced one year for each tax year the eligible equipment is included in the basis for the High-Technology Credit. Also, Maine taxable income must be increased by the amount of the investment credit base also claimed as a business expense for federal income tax purposes. In 2004, a change in the definition of qualified lessor was enacted by the legislature. A qualified lessor is now defined to require that: 1) the equipment being leased must be used primarily in a high technology activity; 2) the lessor derives no more than 1/3 of aggregate lease payments from the lease of eligible equipment; and 3) the lease qualifies as a lease for federal purposes under Revenue Procedure 2001-28. A qualified lessor may claim a high-technology credit with regards to leased equipment **only** if the lessee waives the right to claim the credit. This change applies to tax years beginning after 2003. Other limitations apply. Carryover provisions apply. 36 M.R.S.A. § 5219-M.

Line 15. MAINE MINIMUM TAX CREDIT. Enter the amount from line 20 of the Maine Minimum Tax Worksheet available at www.maine.gov/revenue/forms or call (207) 626-8475.

Line 16. MEDIA PRODUCTION TAX CREDIT. A media production company engaged in a media production that is certified by the Department of Economic and Community Development is allowed a nonrefundable credit equal to the tax on income related to the certified media production. Unused credit amounts may not be carried over to prior or future years. Businesses claiming the Pine Tree Development Zone tax credit are not eligible for this credit. Copies of the Media Production Certificate and the Media Production Wage Reimbursement and Tax Credit Certificate must be attached to your return. 36 M.R.S.A. § 5219-Y.

Line 17. PINE TREE DEVELOPMENT ZONE TAX CREDIT. A taxpayer engaged in the business of financial services, manufacturing or a targeted technology, as defined by 5 M.R.S.A. § 15301, that is located within a Pine Tree Development Zone may be eligible for this credit. Certain manufacturers are not required to be located in a Pine Tree Development Zone. To be eligible, the taxpayer must add new, full-time jobs that meet certain wage requirements and offer new employees retirement and health care benefits. Application for certification must be submitted to the Department of Economic and Community Development. The credit is equal to 100% of the income tax liability associated with qualified activity for each of the first five tax years. The credit is 50% of the Maine tax liability for each of the second five tax years. For further information, the credit application worksheet, instructions and forms, see the MRS web site at www.maine.gov/revenue/forms. 36 M.R.S.A. § 5219-W.

LINE 18. OTHER TAX CREDITS. Enter the sum of the following credits. List the name of each credit claimed in the space provided.

• **BIOFUEL PRODUCTION TAX CREDIT.** A taxpayer is allowed a credit for the production of biofuel equal to 5¢ per gallon of biofuel produced. Biofuel means "any liquid or gaseous product or energy source... that is derived from agricultural crops or residues or from forest products or byproducts, as distinct from petroleum or other fossil carbon sources." The credit cannot reduce tax liability below zero, but unused amounts may be carried forward for up to ten taxable years. The taxpayer must obtain certification from the Maine Department of Environmental Protection as to the biofuel eligible for the credit. A copy of the certificate must be attached to the return. 36 M.R.S.A. § 5219-X

• **CLEAN FUEL CREDIT.** The credit equals 25% of expenditures made or incurred during the tax year for construction, installation of, or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. The credit automatically expires for tax years ending after December 31, 2008. 36 M.R.S.A. § 5219-P.

• **EMPLOYER-PROVIDED LONG-TERM CARE CREDIT.** An employer may claim a credit for expenses incurred in providing long-term care policy coverage as part of an employee benefit package. To qualify, the insurance policy on which the premiums are paid must be certified by the Maine Bureau of Insurance or the policy must meet the federal definition for a long-term care insurance contract (IRC § 7702-B(b)). The credit is limited to the lowest of $5,000, 20 percent of the cost incurred, **or** $100 per employee covered. 36 M.R.S.A. § 5217-C.

• **CREDIT FOR DEPENDENT HEALTH BENEFITS PAID.** Employers that offer a qualified health benefit plan and that employ fewer than 5 employees may qualify for a credit equal to the lesser of 20% of the dependent health benefits paid by the employer **or** $125 per employee with dependent health benefits coverage. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. The credit is limited to 50% of the income tax due. The credit is subject to additional restrictions. Carryover provisions apply. 36 M.R.S.A. § 5219-O.

• **EMPLOYER-ASSISTED DAY CARE CREDIT.** An employer may claim a credit for providing day care services for or paying day care expenses of employees. This credit is limited to the lowest of $5,000, 20 percent of the cost incurred, or $100 per child enrolled on a full-time basis. It cannot exceed the Maine income tax due. This credit doubles if the child care provided is quality child care as defined by 36 M.R.S.A. § 5219-Q(1). Carryover provisions apply. 36 M.R.S.A. § 5217.

• **FAMILY DEVELOPMENT ACCOUNT CREDIT.** This credit is available to contributors to family development matching fund accounts. The Finance Authority of Maine certifies the allowable credit for each contributor. A copy of the certificate must be attached to the return. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. Other limitations apply. 36 M.R.S.A. § 5216-C.

• **HISTORIC REHABILITATION CREDIT. Nonrefundable Historic Rehabilitation Credit for qualified expenditures incurred prior to 2008:** A taxpayer is allowed a nonrefundable credit equal to the amount of the federal credit claimed for the taxable year with respect to qualified expenditures incurred prior to 2008, including carryovers, for rehabilitation of certified historic structures located in Maine. The credit is limited to $100,000 annually per taxpayer. 36 M.R.S.A. § 5219-R(1). You must complete and attach a tax credit worksheet.

Refundable Historic Rehabilitation Credit for qualified expenditures incurred after 2007. You must complete and attach the tax credit worksheet. Eligible rehabilitations are certified by the Maine Historic Preservation Commission. Expenditures incurred prior to 2008 and after 2013 do not qualify for the credit. The refundable credit is either **1)** 25% of qualified expenditures with respect to certified historic structures located in Maine and for which a federal credit is claimed under the Code Section 47; or **2)** 25% of qualified expenditures between $50,000 and $250,000 with respect to certified historic structures located in Maine and for which a federal credit is not claimed. This credit must be claimed in the tax year the property is placed in service.

Eligible rehabilitations containing at least 33% (25% in certain cases) of the square footage in affordable housing may qualify for a 30% credit. Although the credit is refundable, only 25% of the credit may be claimed in each of 4 years, beginning with the year of eligibility. The credit is further limited to $5 million for each certified rehabilitation. Limitation and recapture provisions apply. 36 M.R.S.A. § 5219-BB.

• **JOBS AND INVESTMENT TAX CREDIT.** A taxpayer, other than a public utility, may claim a tax credit for qualified jobs and investment subject to limitations. Eligibility for the credit requires the addition of **(1)** $5 million of IRC § 38 property based on the Internal Revenue Code of 1954, as of December 31, 1985, § 38(b)(1), **and (2)** 100 new employees attributable to the investment in Maine during the 24 months after placing the property in service. This credit is limited to $500,000 or the Maine income tax due, whichever is less. Jobs created between August 1, 1998 and October 1, 2001 must be covered by qualified retirement and health insurance plans and wages must be greater than the average per capita income in the labor market area in which the employee is employed. Carryover provisions apply. 36 M.R.S.A. § 5215.

• **CREDIT FOR POLLUTION CONTROL BOILERS.** A qualified business is allowed a credit of 1.5¢ per kilowatt-hour (or equivalent) produced by a pollution reducing boiler. The credit may not reduce the taxpayer's income tax liability below zero, but unused credit amounts may be carried over until exhausted. Eligible businesses and boilers must be certified by the Department of Environmental Protection. The credit is repealed December 31, 2009. 36 M.R.S.A. § 5219-Z.

• **QUALITY CHILD CARE INVESTMENT TAX CREDIT.** Individual taxpayers making certified quality child care investments of no less than $10,000 qualify for a credit equal to $1,000 each year for 10 years, plus $10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until used. The Maine Department of Health and Human Services ("DHHS"), Office of Child Care and Head Start must certify eligible investments. For questions about quality child care services and the certification process, call DHHS, Office of Child Care and Head Start at (207) 287-5099. 36 M.R.S.A. § 5219-Q.

Line 21. ALLOWABLE CREDITS. The credit amounts claimed on Schedule A are not refundable. The credits, except for the Pine Tree Development Zone Tax Credit, cannot be applied against the Maine Minimum Tax. The total credits claimed cannot exceed the Maine regular income tax otherwise due for the taxable year.

PART-YEAR RESIDENT, NONRESIDENT AND "SAFE HARBOR" RESIDENT INSTRUCTIONS

Nonresident individuals, including individuals who were nonresidents for only part of the year and "Safe Harbor" resident individuals, who have Maine-source income (described below) may owe a Maine income tax. See page 4 for residency information. The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or "Safe Harbor" resident were a Maine resident for the entire year and then reducing that amount by a "nonresident credit." The Maine tax is calculated on the basis of the nonresident's or "Safe Harbor" resident's entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 25. **Note: Nonresident minimum taxability threshold: You may not be required to pay a Maine tax or file a return if: 1) the number of days worked in Maine as an employee is 10 or less, and 2) your only Maine income is compensation for personal services. For more information, *see* Maine Revenue Services Rule 806 and 36 M.R.S.A. §§ 5142(8-A) and 5220(2**) available on the MRS web site at www.maine.gov/revenue (select *Laws and Rules*).

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** or a **"Safe Harbor" resident**, is subject to Maine income tax only on income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine;
5. Maine-source gain (or loss) from sale of a partnership interest. **NOTE:** To determine the gain or loss from the sale of a partnership interest attributable to Maine, divide the original cost of all tangible property of the partnership located in Maine by tangible property everywhere. Tangible property includes real estate, inventory and equipment. If you don't know these amounts, contact the partnership. If more than 50% of the partnership's assets consist of intangibles, the gain (or loss) is allocated to Maine based on the sales factor of the partnership. Divide the sales in Maine for the last full tax year of the partnership preceding the year of sale by the total sales for that same year. Multiply the result by the gain or loss on the sale of the partnership interest reported on your federal return. "Sales" for purposes of computing the sales factor are defined in Rule No. 801(.08). *Include the gain (or loss) from the sales of a partnership interest on Worksheet B, Column E, line 6*; and
6. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993, including payments received from third parties for the transfer of rights to future proceeds related to Maine State Lottery or Tri-state Lotto tickets purchased in Maine plus all other income from gambling activity conducted in Maine on or after June 29, 2005.

Except for #5 above, income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business, trade, profession or occupation carried on in Maine.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 4. You must file Schedule NR if you are a part-year resident, nonresident or "Safe Harbor" resident individual required to file a Maine return, have income not taxable by Maine, and are using the same filing status used on your federal return.

You may elect to file single on the Maine return using Schedule NRH only if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or "Safe Harbor" residents, but only one of you has Maine-source income. The nonresident or "Safe Harbor" resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

IMPORTANT: Complete Worksheets A and B before completing Schedule NR or Schedule NRH. Also complete Worksheet C (Employee Apportionment Worksheet), if applicable. For a copy of Worksheet C, go to the Maine Revenue Service web site at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

INSTRUCTIONS for WORKSHEET B - Income Allocation Worksheet for Part-year Residents/Nonresidents/"Safe Harbor" Residents

Part-year resident, nonresident and "Safe Harbor" resident individuals **must** complete *Worksheet B* to calculate Maine-source income for the entire taxable year. Married persons filing separate Maine income tax returns must complete separate Worksheets B.

Part-Year Residents: *If you are unable to determine the exact amount of income, other than wages, earned during the period of Maine residency, divide the total income earned by 12 and multiply the result by the number of months you were a resident. This method can be used to allocate interest, dividends, pension or annuity distributions or other income received from intangible sources. Generally, this method cannot be used to determine Maine-source business income, rental income, or capital gains since this income is determined on the basis of where the business activity occurs or the location of the property.*

NOTE: If you are filing Schedule NRH, DO NOT include your spouse's income on Worksheet B.

Column A – Federal Income. Enter the amounts of income as reported on your federal return. Part-year resident, nonresident and "Safe Harbor" resident individuals must complete this column.

Column B – Maine Resident Period. Part-year residents, enter the portion from column A received during the period you were a Maine resident. If you were a nonresident of Maine for the entire year or a "Safe Harbor" resident, skip columns B and C and complete columns D and E.

Column C – Resident Period, income earned outside Maine. Part-year residents only - enter income from column B that you received while a resident of Maine that was earned outside Maine.

Column D – Nonresident Period. Enter income from column A that you received during the period you were a nonresident or "Safe Harbor" resident of Maine. Part-year resident, nonresident and "Safe Harbor" resident individuals must complete this column.

Column E – Nonresident Period Maine-source Income. Part-year resident, nonresident and "Safe Harbor" resident individuals must complete this column. Enter income from column D that you received while a nonresident or "Safe Harbor" resident that was derived from or connected with Maine sources (described above).

If necessary, use Worksheet C (Employee Apportionment Worksheet) at www.maine.gov/revenue/forms to calculate the amount for column E, line 1.

Instructions for using Worksheet B to complete Schedule NR, line 1.

1. Enter Worksheet B, column A, line 15 on Schedule NR, line 1, box A.
2. Add Worksheet B, column B, line 15 to Worksheet B, column E, line 15. Enter the total on Schedule NR, line 1, box B.
3. Subtract Worksheet B, column E, line 15 from Worksheet B, column D, line 15. Enter the result on Schedule NR, line 1, box C.
4. Follow the instructions for Schedule NR in order to complete lines 2 through 9 on Schedule NR.

Instructions for using Worksheet B to complete Schedule NRH, line 1.

1. Complete Worksheet B, columns A through E.
2. Complete Schedule NRH, column B, lines 1a-1f from corresponding lines from Worksheet B, column A. For example, enter Worksheet B, column A, line 1 on Schedule NRH, column B, line 1a. **NOTE:** Schedule NRH, column B, line 1f must equal Worksheet B, column A, line 15.
3. Complete Schedule NRH, column C, lines 1a-1f by subtracting corresponding lines on Worksheet B, column E, from Worksheet B, column D. For example, subtract Worksheet B, column E, line 1 from Worksheet B, column D, line 1 and enter the result on Schedule NRH, column C, line 1a.
4. Follow the instructions for Schedule NRH in order to complete lines 2 through 11 on Schedule NRH.

Instructions for Part-year Residents Eligible to Claim Both the Credit for Tax Paid to Other Jurisdictions and the Nonresident Credit

Generally, a part-year resident cannot claim both a nonresident credit (Form 1040ME, line 25) and a credit for income taxes paid to another jurisdiction (Form 1040ME, Schedule A, line 8). However, when a part-year resident of Maine earns income in another jurisdiction both as a resident and as a nonresident of Maine during the same tax year, the part-year resident may be able to claim both credits. The nonresident credit is calculated first and is based on the income earned while a nonresident of Maine. The credit for income taxes paid to another jurisdiction is calculated next and is based on the income earned while a resident. **This is the only time when a part-year resident can claim a credit for tax paid to other jurisdictions.** A part-year resident can usually claim a nonresident credit, provided that the individual had income while a nonresident of Maine. Following are examples of when a taxpayer can or cannot claim both credits:

Both Credits Allowable: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine, but continues to work in Massachusetts. This taxpayer could claim both credits. The nonresident credit would be based on the income earned prior to moving to Maine. The credit for income taxes paid to another jurisdiction would be based on the income earned after moving to Maine that was also taxed by Massachusetts. The income earned before moving to Maine, although taxed by Massachusetts, could not be used when calculating the credit for income taxes paid to another jurisdiction because the taxpayer was not a resident of Maine at the time the income was earned.

Nonresident Credit Only: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine. The job in Massachusetts is terminated at the time of the move and a new job is obtained in Maine. The taxpayer could claim a nonresident credit based on the income earned in Massachusetts while living in New Hampshire. The taxpayer could not claim a credit for income taxes paid to Massachusetts because none of the income taxed by Massachusetts was earned while the taxpayer was a Maine resident.

FOLLOW THESE STEPS IF YOU ARE CLAIMING BOTH CREDITS:

1. The Maine income tax return begins with federal adjusted gross income, regardless of residency status. This establishes the appropriate tax rate to be applied to the taxpayer's income earned in Maine or as a Maine resident. Complete Maine long Form 1040ME through the Total Tax line (1040ME, line 23). (If filing Schedule NRH, refer to the instructions for Schedule NRH.)
2. Complete Schedule A, Adjustments to Tax, exclusive of the credit for income taxes paid to another jurisdiction. The credit for tax paid to other jurisdictions will be calculated later. Do not calculate the Total Credits on Schedule A, line 19 at this point.
3. Calculate the nonresident credit using Schedule NR or NRH. Complete Schedule NR or NRH according to the instructions on the form.
4. Calculate the Credit for Taxes Paid to Other Jurisdictions on Schedule 3 on page 22. Enter on Schedule 3, line 1 the Maine adjusted gross income while a Maine resident (Form 1040ME, line 16 minus Schedule NR, line 6 or Schedule NRH, line 6, column C). Follow the instructions for completing lines 2, 3, and 5 on Schedule 3. On line 4a, enter your Maine tax ***(1040ME, line 20 minus line 25)*** and multiply the result by the percentage entered on line 3. On line 4b, if income taxes were paid to the other jurisdiction both while a resident and a nonresident of Maine, prorate the amount of income taxes paid to that jurisdiction based on the percentage of the income that was earned while a Maine resident. Enter Schedule 3, line 5 on Maine Schedule A, line 8.
5. Complete Maine Schedule A and the 1040ME long form return. Attach a copy of Schedule 3 and Schedule NR or NRH to your return.

An Unclaimed Property Message from the Office of the

Maine State Treasurer

The Office of the State Treasurer is currently holding Unclaimed Property worth millions of dollars.
Some of it may be yours!
Visit us online at:
www.maine.gov/unclaimed

Maine FastFile

Electronic filing and payment services

Get your refund in as little as 7 days when Direct Deposit is used.

It's easy to file and pay electronically.

PINs and signature documents not needed.

I-FILE – Free Internet filing at: www.maine.gov/revenue. You fill out the information, we do the calculations. ***NOTE:*** *2008 Nonresidents and "Safe Harbor" residents may only use I-file if Maine income tax is* ***zero*** *before claiming the nonresident credit OR all income is from Maine-sources and you do not need to complete Schedule NR.*

Not Online? No problem! Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

MaineLibraries
something for everyone
www.MaineLibraries.com

E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.

EZ-PAY – Pay your tax online quickly and easily. For your convenience, payments may be scheduled in advance and will automatically be withdrawn from your account on the payment date you select.

- **Refunds in as little as 7 days with direct deposit to your bank account - and only 14 days or less with paper checks.**
- **100% paperless, saves taxpayer dollars.**
- **Electronic payments.**
- **File now, pay later. Delay your payment until April 15, 2009.**
- **Join over 343,500 taxpayers using FastFile.**

For more information, see **www.maine.gov/revenue**

FEDERAL INCOME TAX INFORMATION:

IRS *e-file* is a fast, accurate, safe and paperless way to file a Federal Income Tax Return. Get your refund in half the time, even faster and safer with Direct Deposit. If you owe tax, you can e-file and electronically pay in a single step. For more information about electronic filing, visit www.irs.gov, call (800) 829-1040 or ask your Authorized IRS *e-file* provider.

2008 MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM

For tax period 1/1/08 to 12/31/08 or __/__/08 to __/__/__

L

0802100 99

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1 Print Neatly in Blue or Black Ink, Using Uppercase Letters Only — DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT! You **must** enter your SSN(s) below.

Your Social Security Number ___-__-____

Spouse's Social Security Number ___-__-____

Home Phone Number ___-___-____

Work Phone Number ___-___-____

NOTE: *If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.*

1 ***Maine Clean Election Fund. Maine Residents Only.*** (*See* instructions on page 6.)
NOTE: Checking the box will not increase your tax or reduce your refund. **YES** **NO**
Do you want $3 to go to this fund..... ☐ ☐
If a joint return, does your spouse want $3 to go to this fund..... ☐ ☐

2 Check here if you were engaged in ***COMMERCIAL FARMING OR FISHING*** during 2008. (*See* Instructions) ..... ☐

STEP 2 Your Filing and Residency Status, Number of Exemptions

FILING STATUS (Check one)

3 ☐ **S**ingle
4 ☐ **M**arried filing **j**oint return (Even if only one had income)
5 ☐ **M**arried filing **s**eparate return. Enter spouse's social security number and full name above.
6 ☐ **H**ead of **h**ousehold (With qualifying person)
7 ☐ **Q**ualifying **w**idow(er) with dependent child (Year spouse died ____)
☐ **Composite Return *(Pass-through Entities ONLY)***

RESIDENCY STATUS (Check one)

8 ☐ **R**esident
8a ☐ "**Safe Harbor**" Resident
9 ☐ **P**art-Year Resident
10 ☐ **N**onresident
11 ☐ **N**onresident **A**lien
☐ Check here if you are filing **Schedule NRH**

12 CHECK IF:

	You were	Spouse was
65 or over	12a ☐	12c ☐
Blind.....	12b ☐	12d ☐

13 Enter the TOTAL number of ***EXEMPTIONS*** claimed on your federal return....13 ____

STEP 3 Calculate Your Taxable Income

14 ***FEDERAL ADJUSTED GROSS INCOME***. (See instructions on page 6 for line references to federal forms. **If negative, enter a minus sign in the space to the left of the number**.) ..... 14 ___,___,___.__

15 ***INCOME MODIFICATIONS***. (From Schedule 1, line 3. **If negative, enter a minus sign in the space to the left of the number**) ..... 15 ___,___,___.__

16 ***MAINE ADJUSTED GROSS INCOME***. (Line 14 plus or minus line 15. **If negative, enter a minus sign in the space to the left of the number**.)..... 16 ___,___,___.__

17 ***DEDUCTION.*** ☐ **S**tandard (See instructions on page 6) ..... 17 ___,___,___.__
☐ **I**temized (From Schedule 2, line 7)

18 ***EXEMPTION***. Multiply the number of exemptions on line 13 by $2,850 .....18 ___,___,___.__

19 ***TAXABLE INCOME***. (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the space to the left of the number**.)..... 19 ___,___,___.__

STEP 4 Calculate Your Tax and Credits

20 ***INCOME TAX***. (Find the tax for the amount on line 19 in the tax table on pages 31-35 or compute your tax using the tax rate schedule on page 35) ..... 20 ___,___,___.__
(If line 19 is negative, enter zero.)

21 ***TAX ADDITIONS***. (From Maine Schedule A, line 4.) ..... 21 ___,___,___.__

22 ***LOW-INCOME TAX CREDIT***. (See instructions. **NOTE:** If you qualify for this credit, you must file a return only if you are claiming a refund.) .....22 ___,___,___.__

23 ***TOTAL TAX***. (Line 20 plus line 21 minus line 22) ..... 23 ___,___,___.__

24 ***TAX CREDITS***. (From Maine Schedule A, line 21) ..... 24 ___,___,___.__

25 ***NONRESIDENT CREDIT***. **(For part-year residents, nonresidents and "Safe Harbor" residents only.)** From Schedule NR, line 9 or NRH, line 11 ..... 25 ___,___,___.__
(You MUST attach a copy of your federal return.)

26 ***NET TAX***. (Subtract lines 24 and 25 from line 23) (Nonresidents *see* instructions)... 26 ___,___,___.__

0802101 99

27 Amount from line 26. ***(NET TAX)***
If less than zero, enter zero here..... 27 ___,___,___.___

STEP 5 Enter Your Tax Payments and Refundable Credit

28 ***TAX PAYMENTS.***

a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms) ..... ➡28a ___,___,___.___

b 2008 Estimated Tax Payments and 2007 Credit Carried Forward.
(Include any **REAL ESTATE WITHHOLDING** Tax Payments) ..... 28b ___,___,___.___

c Extension payment ..... 28c ___,___,___.___

d Refundable child care credit. Enclose the Child Care Credit Worksheet.
Enter amount from the Child Care Credit Worksheet, line 5 on page 22 ..... 28d ___,___,___.___

e TOTAL (Add lines 28a, b, c, and d) ..... 28e ___,___,___.___

STEP 6 Calculate Your Use Tax and Voluntary Contributions

29 ***INCOME TAX OVERPAID.*** If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) ..... 29 ___,___,___.___

30 ***INCOME TAX UNDERPAID.*** If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) ..... 30 ___,___,___.___

31 ***USE TAX (SALES TAX)***. (See instructions.) ..... 31 ___,___,___.___

31a. ***SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.*** (See instructions.) ... 31a ___,___,___.___

32 ***VOLUNTARY CONTRIBUTIONS and PARK PASSES.*** (From Schedule CP, line 14) .. 32 ___,___,___.___

STEP 7 Your REFUND or TAX DUE

33 ***NET OVERPAYMENT***. (Line 29 minus lines 31, 31a and 32) – NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter as amount due on line 35a below .. 33 ___,___,___.___

34 Amount to be ***CREDITED*** to **2009 estimated tax** .. 34a ___,___.___ ☺ ***REFUND*** 34b ___,___,___.___

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT ($10,000 or less) **OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below.**

Direct Deposit

34c Routing Number* _____

34d Account Number* _____

34e Type of Account: ☐ Checking ☐ Savings ☐ NextGen®

*For NextGen Accounts, enter 043000261 on line 34c and the account owner's 9-digit social security number on line 34d (do not enter hyphens).

35 a ***TAX DUE***. (Add lines 30, 31, 31a and 32) - **NOTE**: If total of lines 31, 31a and 32 is greater than line 29, enter the difference as an amount due on this line .... 35a ___,___,___.___

b *Underpayment Penalty* (Attach Form 2210ME)
Check here if you checked the box on Form 2210, line 17 ..... ☐ ..... 35b ___,___,___.___

c ***TOTAL AMOUNT DUE.*** (Add lines 35a and 35b) (Pay in full with return) ... 35c ___,___,___.___

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH**

36 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2009: ➡ ☐
See instructions on page 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2009 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ..... ➡ ☐

IMPORTANT NOTE If taxpayer is **deceased**, enter **date of death**. *(Month)* ___ / *(Day)* ___ / *(Year)* ___ If spouse is **deceased**, enter **date of death**. *(Month)* ___ / *(Day)* ___ / *(Year)* ___

Third Party Designee (*See* page 8)
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 _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Preparer's phone number _____

Print preparer's name and name of business _____ Preparer's SSN or **PTIN** _____

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK $ _____ **PP** ☐ **IS** ☐

2008 MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM

For tax period 1/1/08 to 12/31/08 or __/__/08 to __/__/__

L

0802100 99

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1 Print Neatly in Blue or Black Ink, Using Uppercase Letters Only — DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT! You **must** enter your SSN(s) below.

Your Social Security Number ___-__-____

Spouse's Social Security Number ___-__-____

Home Phone Number ___-___-____

Work Phone Number ___-___-____

NOTE: *If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.*

1 ***Maine Clean Election Fund. Maine Residents Only.*** (*See* instructions on page 6.)
NOTE: Checking the box will not increase your tax or reduce your refund. **YES** **NO**
Do you want $3 to go to this fund..... ☐ ☐
If a joint return, does your spouse want $3 to go to this fund..... ☐ ☐

2 Check here if you were engaged in ***COMMERCIAL FARMING OR FISHING*** during 2008. (*See* Instructions) ..... ☐

STEP 2 Your Filing and Residency Status, Number of Exemptions

FILING STATUS (Check one)

3 ☐ **S**ingle
4 ☐ **M**arried filing **j**oint return (Even if only one had income)
5 ☐ **M**arried filing **s**eparate return. Enter spouse's social security number and full name above.
6 ☐ **H**ead of **h**ousehold (With qualifying person)
7 ☐ **Q**ualifying **w**idow(er) with dependent child (Year spouse died ____)
☐ **Composite Return *(Pass-through Entities ONLY)***

RESIDENCY STATUS (Check one)

8 ☐ **R**esident
8a ☐ "**Safe Harbor**" Resident
9 ☐ **P**art-Year Resident
10 ☐ **N**onresident
11 ☐ **N**onresident **A**lien
☐ Check here if you are filing **Schedule NRH**

12 CHECK IF:

	You were	Spouse was
65 or over	12a ☐	12c ☐
Blind.....	12b ☐	12d ☐

13 Enter the TOTAL number of ***EXEMPTIONS*** claimed on your federal return....13 ____

STEP 3 Calculate Your Taxable Income

14 ***FEDERAL ADJUSTED GROSS INCOME***. (See instructions on page 6 for line references to federal forms. **If negative, enter a minus sign in the space to the left of the number**.) ..... 14 ___,___,___.__

15 ***INCOME MODIFICATIONS***. (From Schedule 1, line 3. **If negative, enter a minus sign in the space to the left of the number**) ..... 15 ___,___,___.__

16 ***MAINE ADJUSTED GROSS INCOME***. (Line 14 plus or minus line 15. **If negative, enter a minus sign in the space to the left of the number**.)..... 16 ___,___,___.__

17 ***DEDUCTION.*** ☐ **S**tandard (See instructions on page 6) ..... 17 ___,___,___.__
☐ **I**temized (From Schedule 2, line 7)

18 ***EXEMPTION***. Multiply the number of exemptions on line 13 by $2,850 .....18 ___,___,___.__

19 ***TAXABLE INCOME***. (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the space to the left of the number**.)..... 19 ___,___,___.__

STEP 4 Calculate Your Tax and Credits

20 ***INCOME TAX***. (Find the tax for the amount on line 19 in the tax table on pages 31-35 or compute your tax using the tax rate schedule on page 35) ..... 20 ___,___,___.__
(If line 19 is negative, enter zero.)

21 ***TAX ADDITIONS***. (From Maine Schedule A, line 4.) ..... 21 ___,___,___.__

22 ***LOW-INCOME TAX CREDIT***. (See instructions. **NOTE:** If you qualify for this credit, you must file a return only if you are claiming a refund.) .....22 ___,___,___.__

23 ***TOTAL TAX***. (Line 20 plus line 21 minus line 22) ..... 23 ___,___,___.__

24 ***TAX CREDITS***. (From Maine Schedule A, line 21) ..... 24 ___,___,___.__

25 ***NONRESIDENT CREDIT***. **(For part-year residents, nonresidents and "Safe Harbor" residents only.)** From Schedule NR, line 9 or NRH, line 11 ..... 25 ___,___,___.__
(You MUST attach a copy of your federal return.)

26 ***NET TAX***. (Subtract lines 24 and 25 from line 23) (Nonresidents *see* instructions)... 26 ___,___,___.__

0802101 99

27 Amount from line 26. ***(NET TAX)***
If less than zero, enter zero here..... 27 ___,___,___.___

STEP 5 Enter Your Tax Payments and Refundable Credit

28 ***TAX PAYMENTS.***

a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms) ..... ➡28a ___,___,___.___

b 2008 Estimated Tax Payments and 2007 Credit Carried Forward.
(Include any **REAL ESTATE WITHHOLDING** Tax Payments) ..... 28b ___,___,___.___

c Extension payment ..... 28c ___,___,___.___

d Refundable child care credit. Enclose the Child Care Credit Worksheet.
Enter amount from the Child Care Credit Worksheet, line 5 on page 22 ..... 28d ___,___,___.___

e TOTAL (Add lines 28a, b, c, and d) ..... 28e ___,___,___.___

STEP 6 Calculate Your Use Tax and Voluntary Contributions

29 ***INCOME TAX OVERPAID.*** If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) ..... 29 ___,___,___.___

30 ***INCOME TAX UNDERPAID.*** If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) ..... 30 ___,___,___.___

31 ***USE TAX (SALES TAX)***. (See instructions.) ..... 31 ___,___,___.___

31a. ***SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.*** (See instructions.) ... 31a ___,___,___.___

32 ***VOLUNTARY CONTRIBUTIONS and PARK PASSES.*** (From Schedule CP, line 14) .. 32 ___,___,___.___

STEP 7 Your REFUND or TAX DUE

33 ***NET OVERPAYMENT***. (Line 29 minus lines 31, 31a and 32) – NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter as amount due on line 35a below .. 33 ___,___,___.___

34 Amount to be ***CREDITED*** to **2009 estimated tax** .. 34a ___,___.___ ☺ ***REFUND*** 34b ___,___,___.___

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT ($10,000 or less) **OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below.**

Direct Deposit

34c Routing Number* _____

34d Account Number* _____

34e Type of Account: ☐ Checking ☐ Savings ☐ NextGen®

*For NextGen Accounts, enter 043000261 on line 34c and the account owner's 9-digit social security number on line 34d (do not enter hyphens).

35 a ***TAX DUE***. (Add lines 30, 31, 31a and 32) - **NOTE**: If total of lines 31, 31a and 32 is greater than line 29, enter the difference as an amount due on this line .... 35a ___,___,___.___

b *Underpayment Penalty* (Attach Form 2210ME)
Check here if you checked the box on Form 2210, line 17 ..... ☐ ..... 35b ___,___,___.___

c ***TOTAL AMOUNT DUE.*** (Add lines 35a and 35b) (Pay in full with return) ... 35c ___,___,___.___

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**

36 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2009: ➡ ☐
See instructions on page 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2009 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ..... ➡ ☐

IMPORTANT NOTE If taxpayer is **deceased**, enter **date of death**. *(Month)* ___ / *(Day)* ___ / *(Year)* ___ If spouse is **deceased**, enter **date of death**. *(Month)* ___ / *(Day)* ___ / *(Year)* ___

Third Party Designee (*See* page 8)
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 _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Preparer's phone number _____

Print preparer's name and name of business _____ Preparer's SSN or **PTIN** _____

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK $ _____ **PP** ☐ **IS** ☐

2008

Attachment Sequence No. **2**

SCHEDULES 1 & 2

See instructions on pages 9 and 10.

Enclose with your Form 1040ME

0802102 00

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS

1 ADDITIONS to federal adjusted gross income.

a	Income from municipal and state bonds, other than Maine	1a
b	Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation)	1b
c	Maine Public Employees Retirement System Contributions	1c
d	Domestic Production Activities Deduction Add-back (See instructions)	1d
e	Bonus Depreciation and Section 179 Expense Add-back (See instructions)	1e
f	Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1)	1f
g	Other (See instructions). List the type and amount of income items included (Attach supporting documentation) _____	1g
h	Total additions (Add lines 1a through 1g)	1h

2 SUBTRACTIONS from federal adjusted gross income.

a	U.S. Government Bond interest included in federal adjusted gross income (See instructions)	2a
b	State Income Tax Refund (Only if included in federal adjusted gross income)	2b
c	Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions)	2c
d	Pension Income Deduction (Complete and attach the worksheet on back)	2d
e	Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions)	2e
f	Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line) **NOTE:** If you itemize deductions or are self-employed, complete and attach the worksheet on back	2f
g	Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2008 which have been previously taxed by the state	2g
h	Contributions to Qualified Tuition Programs - 529 Plans (See instructions)	2h
i	Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1)	2i
j	Bonus Depreciation and Section 179 Recapture (See instructions)	2j
k	Other. List _____ (See instructions) **(Do not enter non-Maine source income on line 2k)**	2k
l	Total Subtractions (Add lines 2a through 2k)	2l

3 Net Modification (Subtract line 2l from line 1h — enter here and on 1040ME, page 1, line 15) **(If negative, enter a minus sign in the box to the left of the number)** 3

SCHEDULE 2 — ITEMIZED DEDUCTIONS

4	Total itemized deductions from federal Form 1040, Schedule A, line 29	4
5 a	Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes and mortgage insurance premiums included in line 4 above from federal Form 1040, Schedule A, line 5 or line 13. (See instructions if Form 1040ME, line 14 exceeds $159,950 [$79,975 if Married Filing Separately])	5a
b	Deductible costs, included in line 4 above, incurred in the production of Maine exempt income (See instructions)	5b
c	Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 18	5c
d	Amount included in line 4 attributable to income from an ownership interest in a pass-through entity financial institution	5d
6	Deductible costs of producing income exempt from federal income tax, but taxable by Maine (See instructions)	6
7	Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17	7

Note: If the amount on line 7 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.

Name(s) as shown on Form 1040ME	Your Social Security Number
	___ - __ - ____

Attachment Sequence No. **3**

2008 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d

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

You and your spouse (if married) may each deduct up to $6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the $6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as 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) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that 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.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits 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, line 59). 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 that 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 $6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible **non-military** pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	$	$
2. Maximum allowable deduction	2.	$ 6,000.00	$ 6,000.00
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 **military** pension income included in your federal adjusted gross income	6.	$	$
7. Add line 5 and line 6	7.	$	$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on Schedule 1, line 2d	8.	$	$

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

2008 WORKSHEET for Maine Schedule 1, line 2f

For individuals claiming a deduction for long-term care insurance premiums. Complete this worksheet **only** if you claim Maine itemized deductions and federal Schedule A, line 4 is greater than zero or you are self-employed and federal Form 1040, line 29 is greater than zero.

1. **Enter total amount of long-term care insurance premiums paid during 2008:** ..... $
2. Enter amount from federal Schedule A, line 1 ..... $_____
3. Enter amount of long-term care premiums included in line 2 above ..... $_____
4. Divide line 3 by line 2 ..... __ . __ __ __ __
5. Enter amount from federal Schedule A, line 4 $ _____ and multiply by percentage on line 4 above $_____
6. Enter amount of long-term care insurance premiums included on federal Form 1040, line 29 ..... $_____
7. Subtract line 5 and line 6 from line 1. Enter result here and on Schedule 1, line 2f ..... $_____

2008 WORKSHEET for Maine Schedule 2, line 5a

For individuals whose federal adjusted gross income exceeds $159,950 [$79,975 if Married filing separate].

1. Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5) and mortgage insurance premiums (from federal schedule A, line 13) ..... $_____
2. Enter federal itemized deductions subject to reduction (from federal itemized deduction worksheet, line 3) ..... $_____
3. Divide line 1 by line 2. Enter result here ..... __ . __ __ __ __
4. Enter federal itemized deductions disallowed (from federal itemized deduction worksheet, line 11) ..... $_____
5. Multiply line 4 by the percentage on line 3. Enter result here ..... $_____
6. Subtract line 5 from line 1. Enter result here and on Schedule 2, line 5a ..... $_____

SCHEDULE A
FORM 1040ME
Attachment Sequence No. **4**
2008

ADJUSTMENTS TO TAX

See instructions on pages 10 and 11.

Enclose with your Form 1040ME.

0802103 00

Name(s) as shown on Form 1040ME

Your Social Security Number

___ - __ - ____

Section 1. TAX ADDITIONS: (Part-year residents/Nonresidents/"Safe Harbor" residents see instructions on page 10.)

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) $_____ x .15 ..... 1 ___,___.__
2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 59 related to early distributions $ _____ x .15 ..... 2 ___,___.__

3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 **(Enclose worksheet-see instructions)** ..... 3a ___,___.__

3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet **(Enclose worksheet-see instructions)** 3b ___,___.__

3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a..... 3c ___,___.__

4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 21..... 4 ___,___.__

Section 2. TAX CREDITS (See instructions for details):

5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 49 or 1040A, line 30 $ _____ x .20 ..... *5 ___,___.__
6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 22. Enclose the Worksheet with your return..... *6 ___,___.__
7. **EARNED INCOME TAX CREDIT** - Enter amount from federal form 1040, line 64a or 1040A, line 40a or form 1040EZ, line 8a $_____ x .05 ..... *7 ___,___.__
8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From page 22, Schedule 3, line 5..... 8 ___,___.__
9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-*see* instructions)** ..... 9 ___,___.__
10. **CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-*see* instructions)** ..... 10 ___,___.__
11. **FOREST MANAGEMENT PLANNING CREDIT** (Supporting documentation **MUST** be included) ..... 11 ___,___.__
12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-*see* instructions)** ..... 12 ___,___.__
13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-*see* instructions)** ..... 13 ___,___.__
14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-*see* instructions)** ..... 14 ___,___.__
15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-*see* instructions)** ..... 15 ___,___.__
16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-*see* instructions)** ..... 16 ___,___.__
17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet **(Enclose worksheet-*see* instructions)** ..... 17 ___,___.__
18. **OTHER TAX CREDITS** - List _____ **(See instructions)** .... 18 ___,___.__
19. **TOTAL CREDITS** - Add lines 5 through 18. ..... 19 ___,___.__
20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c ..... 20 ___,___.__
21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24** ..... 21 ___,___.__

***NOTE:** Personal credits (lines 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents must be prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Line 10 is determined on the related credit worksheet. Maine business credits may be claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).

Name(s) as shown on Form 1040ME | Your Social Security Number

Attachment Sequence No. **5**

2008 - Worksheet for Child Care Credit - Schedule A, Line 6

Enclose with your Form 1040ME

Your child care provider may be certified as a "Quality Child Care Program" by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. (For a list of certified quality child care providers, go to Maine Revenue Services web site at www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.) If so, enter your child care provider's Quality Child Care certificate number or Step 4 Child Care Quality Rating System certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit.

Quality Child Care Program Name & Certificate Number:_____

(do not enter the Child Care Program's federal id number)

	Column A Regular Child Care Expenses	Column B "Quality" Child Care Expenses
1. Total expenses paid for child care services included on federal Form 2441, line 2, column C or federal Form 1040A, Schedule 2, line 2, column C ..... 1. $		
1a. Column A - expenses paid for **regular** child care services included on line 1 Column B - expenses paid for **quality** child care services included on line 1 ..... 1a.	_____	_____
1b. Percentage of expenses paid. Column A - divide line 1a, column A by line 1 Column B - divide line 1a, column B by line 1 ..... 1b.	__ . __ __ __ __	__ . __ __ __ __
2. Enter amount from federal Form 1040, line 48 or 1040A, line 29 ..... 2. $		
2a. Column A - multiply line 2 by line 1b, column A Column B - multiply line 2 by line 1b, column B ..... 2a.	_____	_____
3. Maine Credit. Column A - multiply line 2a, column A by 25% (.25) Column B - multiply line 2a, column B by 50% (.50) ..... 3.	_____	_____
4. Add line 3, column A and line 3, column B ..... 4.	_____	
4a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your child care credit. For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). For those filing Schedule NRH, multiply line 4 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). ..... 4a.	_____	
5. Enter line 4 or line 4a (for those filing Schedule NR or Schedule NRH) or $500, whichever is less. Enter this amount on **Form 1040ME, line 28d** ..... 5.	_____	
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on **Schedule A, line 6** 6.	_____	

2008 - Schedule 3 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions Schedule A, Line 8 - FOR MAINE RESIDENTS ONLY

Enclose with your Form 1040ME

Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.

Residents (excluding "Safe Harbor" residents) may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: **(1)** the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is analogous to a state of the United States; **(2)** the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, **(3)** the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. See page 12 of the nonresident long form booklet for a brief description of Maine-source income. See also 36 M.R.S.A. § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to "Maine adjusted gross income" (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine (excluding "Safe Harbor" residents) and another state for income tax purposes may qualify for a dual resident credit under 36 M.R.S.A. § 5128. For more information, *see* www.maine.gov/revenue/forms or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only (**excluding** period of "Safe Harbor" residency). Enter on line 1 your Maine adjusted income while a Maine resident (excluding period of "Safe Harbor" residency). Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions on page 13 of the nonresident long form booklet.**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

1	Maine adjusted gross income from Form 1040ME, page 1, line 16	1	_____
2	Income sourced to and taxed by _____ (⇦ other jurisdiction) included in line 1	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000)	3	___ . ___ ___ ___ ___
4	Limitation of Credit:		
	a Form 1040ME, page 1, line 20 $_____ multiplied by __ . __ __ __ __ on line 3	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld)	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8	5	_____

- ***Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:*** Credit for each jurisdiction must be computed separately. Use a separate worksheet for each one. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**

Note: You may photocopy this page if you need additional worksheets.

Schedule CP 2008

Attachment Sequence No. **6**

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

0802202 00

Name(s) as shown on your Maine income tax form

Your Social Security Number ___ - __ - ____

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary 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.

A. CONTRIBUTIONS

							Enter line totals below:
1	Democratic Party		☐ $1	☐ $5	☐ $10	☐ Other $ _____	1
2	Green Independent Party		☐ $1	☐ $5	☐ $10	☐ Other $ _____	2
3	Republican Party		☐ $1	☐ $5	☐ $10	☐ Other $ _____	3
4	Endangered & Nongame Wildlife Fund "Chickadee Check-off"		☐ $5	☐ $10	☐ $25	☐ Other $ _____	4
5	Maine Children's Trust		☐ $5	☐ $10	☐ $25	☐ Other $ _____	5
6	Bone Marrow Screening Fund		☐ $5	☐ $10	☐ $25	☐ Other $ _____	6
7	Companion Animal Sterilization Fund		☐ $5	☐ $10	☐ $25	☐ Other $ _____	7
8	Maine Military Family Relief Fund	☐ $1	☐ $5	☐ $10	☐ $25	☐ Other $ _____	8
9	Maine Veterans' Memorial Cemetery Maintenance Fund	☐ $1	☐ $5	☐ $10	☐ $25	☐ Other $ _____	9
10	Maine Asthma & Lung Disease Research Fund	☐ $1	☐ $5	☐ $10	☐ $25	☐ Other $ _____	...10

11 **TOTAL CONTRIBUTIONS.** (Add lines 1 through 10) .....11 ___ , ___ . __

B. PARK PASSES

12 Number of Individual Park Passes ..... ☐ x **$30** .....12 ___ . __

13 Number of Vehicle Park Passes ..... ☐ x **$60** .....13 ___ . __

14 **TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES** (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28) .....14 ___ , ___ . __

INSTRUCTIONS

A. CONTRIBUTIONS. *Lines 1-10.* Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund "Chickadee Check-off" - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/species/endangered_species/nongame_fund.htm.

Maine Children's Trust - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at www.mechildrenstrust.org.

Bone Marrow Screening Fund - Donations to the fund will be used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune illnesses who are in need of a bone marrow or other similar transplant will have more potential donors. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.

Companion Animal Sterilization Fund - The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Maine Military Family Relief Fund - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of

(Instructions continued on reverse side.)

the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.

Maine Veterans' Memorial Cemetery Maintenance Fund - The Maine Veterans' Memorial Cemetery Maintenance Fund was established to help finance the maintenance and perpetual care of Maine veterans' cemeteries.

Maine Asthma and Lung Disease Fund - The purpose of the Maine Asthma and Lung Disease Research Fund is to provide research grants to develop and advance the understanding of lung disease, especially its prevention, causes, treatment and cure. Areas of research eligible for grants include, but are not limited to, asthma, health effects of indoor and outdoor air pollution, emphysema and chronic obstructive pulmonary disease. The fund is administered by the American Lung Association of Maine.

B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of $30 for an individual season pass and $60 for a vehicle season pass. (Visitors 65 years or over are admitted to Maine State Park day use areas free of charge upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach**. Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 12-13. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

For additional information on determining Maine residency, see **"Maine Revenue Services Guidance to Residency Status"** and **"Maine Revenue Services Guidance to Residency "Safe Harbors"** at **www.maine.gov/revenue/forms** or call the forms line at (207) 624-7894.

Maine Revenue Services Guidance to Residency Status

for Individual Income Tax Purposes

RESIDENCY AND MAINE'S INCOME TAX

Maine Revenue Services Guidance to Residency "Safe Harbors"

for Residents of Maine that Spend Significant Time Outside Maine

Name(s) as shown on Form 1040ME	Your Social Security Number
	___ - __ - ____

Attachment Sequence No. **8**

WORKSHEET A - **Residency Information Worksheet for Part-year Residents/Nonresidents/"Safe Harbor" Residents**

Enclose with your Form 1040ME

The following individuals must complete Worksheet A: 1) All part-year residents whether moving into or out of Maine during the tax year; **2)** nonresidents and "Safe Harbor" residents who are filing a Maine return for the first time, and **3)** former Maine residents who are filing as nonresidents or "Safe Harbor" residents for the first time. **Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.**

		Yourself	Spouse
1. NAME	**1.**		
a. Social security number	**1a.**		
b. Date of birth	**1b.**		
c. Occupation	**1c.**		
During 2008: - Unless otherwise indicated, enter "Yes" or "No" on each line.			
2. I was domiciled in (Enter state(s))	**2.**		
3. I was in the military and stationed in (Enter state or country)	**3.**		
a. My designated state of legal residence was (Enter state)	**3a.**		
4. The number of days I spent in Maine (for any purpose) was	**4.**		
5. I own(ed) a home/real property in Maine	**5.**		
a. If yes, in what municipality was the property located?	**5a.**		
b. Did you ever apply for a Homestead or Veterans property tax exemption?	**5b.**		
c. Have you disposed of the property? If yes, when? (Yourself:_____ Spouse: _____)	**5c.**		
6. I became a Maine resident on (Enter Date)	**6.**		
a. Enter state of prior residence	**6a.**		
b. Registered to vote in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6b.**		
c. Purchased a home in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6c.**		
d. Obtained a driver's license in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6d.**		
e. Registered an auto or other vehicle in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6e.**		
7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move)	**7.**		
a. Enter new state of residence	**7a.**		
b. Registered to vote in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7b.**		
c. Purchased a home in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7c.**		
d. Obtained a driver's license in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7d.**		
e. Registered an auto or other vehicle in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7e.**		
f. If married, did your spouse and dependent children (if any) move to your new state of residence?	**7f.**		
8. During period of nonresidency, have you:			
a. Performed any work or services in Maine If yes, list employer. (Yourself: _____ Spouse: _____)	**8a.**		
b. Registered an auto or other vehicle in Maine	**8b.**		
c. Renewed a Maine driver's license	**8c.**		
d. Voted in Maine, in person or by absentee ballot	**8d.**		
e. Attended or sent your children (if any) to a Maine school	**8e.**		
f. Purchased a Maine resident hunting or fishing license	**8f.**		
g. Listed Maine as your legal residence for any purpose	**8g.**		
h. Obtained or renewed any Maine trade or professional licenses or union memberships	**8h.**		

9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (Attach a separate sheet if necessary)?_____

10. If you answered "no" to question 7(f) please explain the circumstances (Attach a separate sheet if necessary):_____

Name(s) as shown on Form 1040ME	Your Social Security Number
	___ - __ - ____

Attachment
Sequence No. **9**

WORKSHEET B

Income Allocation Worksheet for Part-Year Residents/Nonresidents/"Safe Harbor" Residents

(*See* instructions on pages 12 and 13) - Enclose with your Form 1040ME

Part-year residents, Nonresidents and "Safe Harbor" Residents **must** complete this worksheet before completing Schedule NR or Schedule NRH

(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)		Federal Income	Maine Resident Period (Part-year Residents only)		Nonresident Period (Part-year Residents, Nonresidents and "Safe Harbor" Residents)	
		Column A Income from federal return	**Column B** Income from Column A for this period	**Column C*** Income from Column B earned outside of Maine	**Column D** Income from Column A for this period	**Column E** Income from Column D from Maine sources
1. Wages, salaries, tips, other compensation**	1					
2. Taxable interest	2					
3. Ordinary dividends	3					
4. Alimony received	4					
5. Business income/loss	5					
6. Capital gain/loss	6					
7. Other gains/losses	7					
8. Taxable amount of IRA distributions	8					
9. Taxable amount of pensions and annuities	9					
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10					
11. Farm income/loss	11					
12. Unemployment Compensation	12					
13. Taxable amount of social security benefits	13					
14. Other income (Including lump-sum distributions, but excluding state income tax refunds)	14					
15. Add lines 1 through 14	15					

***Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.** Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

You must attach a copy of the income tax return(s) filed with the other jurisdiction

****If necessary, use Worksheet C (Employee Apportionment Worksheet) for Part-Year Residents/Nonresidents/"Safe Harbor" Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to the Maine Revenue Services web site at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

NOTE: See instructions on pages 12 and 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.

SCHEDULE NR
FORM 1040ME
2008
Attachment Sequence No. **10**

SCHEDULE for CALCULATING the NONRESIDENT CREDIT
PART-YEAR RESIDENTS, NONRESIDENTS and "SAFE HARBOR" RESIDENTS ONLY

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

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

from _____ to _____ .

0802106 **00**

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 joint" and you elect to file "Single" on the Maine return (use Schedule NRH on page 29). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (see instructions for Form 1040ME, line 22).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

IMPORTANT: Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

	Box A FEDERAL	Box B MAINE	Box C NON-MAINE
1 INCOME — (Complete and attach Worksheets A and B on pages 25 and 26): Box A - From Worksheet B, line 15, column A Box B - From Worksheet B, line 15, column B plus column E Box C - From Worksheet B, line 15, column D minus column E	$	$	$

2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box A (If less than 0, enter 0.0000. If greater than 100, enter 1.0000) ..... ___ . ___ ___ ___ ___

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY: Multiply amount on federal Form 1040, line 36, or Form 1040A, line 20 by the percentage listed on line 2. Enter result here ..... _____

4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY: Subtract line 3 from Line 1, Box C..... _____

COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:

a Additions — Specify _____ ..... _____

b Subtractions — Specify _____ ..... _____

c Total Modifications: line 5a minus line 5b (may be a negative amount)..... _____

6 NON-MAINE ADJUSTED GROSS INCOME: Add or, if negative, subtract line 5c to or from line 4..... _____

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0, enter 0.0000. If greater than 100, enter 1.0000.)..... ___ . ___ ___ ___ ___

8 TAX SUBTOTAL: Enter from Form 1040ME, line 20 minus line 22 minus Maine Schedule A, lines 5 and 7 ..... _____

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 25 ..... _____

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** or **"Safe Harbor" resident** is subject to Maine income tax on taxable income derived from sources within Maine. See page 12 for a description of Maine source income.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 12. You must file Schedule NR if you are a part-year resident, a nonresident or a "Safe Harbor" resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or "Safe Harbor" residents, but only one of you has Maine-source income. The nonresident or "Safe Harbor" resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

SCHEDULE NR INSTRUCTIONS

STEP 1 — Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 24.

Find the amount of Maine income tax as if you were a full-year Maine resident. To do this, complete Form 1040ME, lines 1 through 24. Use your total federal adjusted gross income on line 14.

STEP 3 — Complete Schedule NR to compute your Nonresident Credit.

Line 1. Enter your income from Worksheet B on line 1 (see instructions for Worksheet B on pages 12 and 13). List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

Line 2. RATIO OF INCOME. Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY. Complete this section only if you have federal income adjustments on federal Form 1040, line 36, or federal Form 1040A, line 20. Multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY. Subtract line 3 from line 1, Box C.

Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY. Use this section only if you have income modifications entered on Form 1040ME, line 15. Enter your modifications to income from non-Maine sources. For details on these modifications, see the instructions for Schedule 1 on pages 9 and 10. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) and the subtraction for premiums for Long-Term Care Insurance (Form 1040ME, Schedule 1, line 2f) based on the percentage of qualified pension income received or premiums paid as a nonresident or a "Safe Harbor" resident.

Line 6. NON-MAINE ADJUSTED GROSS INCOME. Add or subtract your total modifications, line 5c, to or from line 4.

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 8. TAX SUBTOTAL. Enter your tax subtotal. This is from Form 1040ME, line 20 minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 25.

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal return, including all schedules and worksheets. Enclose W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

SCHEDULE NRH
FORM 1040ME
2008
Attachment Sequence No. **11**

SCHEDULE for CALCULATING the NONRESIDENT CREDIT FOR MARRIED PERSON ELECTING TO FILE SINGLE

This schedule must be enclosed with your completed Form 1040ME. Also attach a COMPLETE copy of your federal return including all schedules and worksheets. **You do not have to complete Schedule NRH if you qualify for the low-income tax credit. Also, nonresident or "Safe Harbor" resident spouses with no Maine-source income do not have to file a Maine return.**

0802107 00

Name(s) as shown on Form 1040ME

Your Social Security Number ___ - __ - ____

IMPORTANT: Complete Worksheets A and B on pages 25 and 26 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 Column A	C Non-Maine Source Portion of Column B
1	**TOTAL INCOME - (Complete and attach Worksheets A and B on pages 25 and 26)**:			
	a. Wages, Salaries, Other Employee Compensation 1a			
	b. Interest and Dividends 1b			
	c. Business and Farm Income or Loss 1c			
	d. Capital Gain or Loss 1d			
	e. Other Income or Loss (Except state income tax refunds) 1e			
	f. Total Income 1f			
2	**RATIO OF INCOME:** Column B: Divide line 1f, column B by line 1f, column A; Column C: Divide line 1f, column C by line 1f, column B 2		. ___ ___ ___ ___	. ___ ___ ___ ___
3	**FEDERAL INCOME ADJUSTMENTS:** Column A: Federal Form 1040, line 36 or 1040A, line 20; Column B: Multiply column A by line 2, column B; Column C: Multiply column B by line 2, column C 3			
4	**FEDERAL ADJUSTED GROSS INCOME:** Subtract line 3 from line 1f. Enter amount in column B on 1040ME, line 14 4			
5	**INCOME MODIFICATIONS:**			
	a. Additions — Specify _____ 5a			
	b. Deductions — Specify _____ 5b			
	c. Total Modifications: Line 5a minus line 5b — indicate a negative amount with a minus sign. Enter amount in column B on 1040ME, line 15 ..... 5c			
6	**MAINE ADJUSTED GROSS INCOME:** Line 4 plus or minus line 5c. Enter amount in column B on 1040ME, line 16 6			
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	**DEDUCTIONS:** See Instructions. Itemized Deductions, if eligible: Column A: From Maine Schedule 2, line 7; Column B: Multiply line 8, column A by line 7, column B. Enter result here and on Form 1040ME, line 17 (If less than standard, use standard) 8			
9	**EXEMPTIONS:**			
	a. Dependents — Column A: Multiply number of dependent exemptions by $2,850 (Do not include you or your spouse); Column B: Multiply line 9a, column A by line 7, column B 9a			
	b. Yourself — enter $2,850 ..... 9b			
	c. Total Exemptions: Add lines 9a and 9b, column B. Enter total here and on Form 1040ME, line 18 ..... 9c			
10	**ADJUSTED MAINE INCOME TAX:** Enter Form 1040ME, line 20 minus line 22 minus Maine Schedule A, lines 5 and 7 10			
11	**NONRESIDENT CREDIT:** Multiply line 10 by line 7, column C. Enter result here and on Form 1040ME, line 25 11			

SCHEDULE NRH INSTRUCTIONS

STEP 1. Complete Worksheets A and B on pages 25 and 26 before completing Schedule NRH.

STEP 2. Complete column A. List Your Joint Income As Reported On Your Joint Federal Return.

Lines 1a through 1f — Total Income. Enter income of both spouses as reported on your joint federal return. Include all income listed on the federal return except taxable refunds, line 10 of federal Form 1040.

Line 5 — Income Modifications/Pension Income Deduction. Complete lines 5a through 5c if you have Maine income modifications. See the instructions for Form 1040ME, Schedule 1 and the Worksheet for Pension Income Deduction for details explaining these modifications. Do not include taxable refunds of state and local income tax.

Line 8 — Deductions. If you itemized deductions on your joint federal return, complete Form 1040ME, Schedule 2 to calculate the amount of your joint Maine itemized deductions. Enter the result from Schedule 2, line 7 on this line in column A.

If you claimed the standard deduction on your joint federal return, leave line 8, column A blank. Additional instructions for the standard deduction are included in step 3 below.

Line 9 — Exemptions. Multiply the number of dependent exemptions claimed on your federal return by $2,850. Exclude the exemptions for you and your spouse. Enter the result on line 9a in column A.

STEP 3. Complete column B. List Your Income.

Lines 1a through 1f. Enter only your income in column B. Attribute earned income to the spouse who earned it. Unless it is attributable to one spouse, divide unearned income (interest, dividends, capital gains, etc.) equally between you and your spouse.

Line 3 — Federal Income Adjustments. Enter your share of the adjustments shown on your federal Form 1040, line 36 or federal Form 1040A, line 20.

Line 5 — Income Modifications. Enter your share of the income modifications listed in column A.

Line 8 — Deductions. If you itemized deductions, calculate your share by multiplying the amount on line 8, column A, by the percentage listed on line 7, column B. If your share of the itemized deductions is less than the Maine standard deduction for single, use the Maine standard deduction for single.

If you use the standard deduction on your joint federal return, use the Maine "single" standard deduction. The Maine standard deduction for a single individual is $5,450 unless you claimed zero exemptions on your federal return. If so, the standard deduction is the greater of $900 or the sum of $300 plus earned income up to a maximum of $5,450. If you are age 65 or over **or** blind, increase the standard deduction amount by $1,350. If age 65 or over **and** blind, increase it by $2,700.

Enter your deduction amount (itemized or standard, whichever is greater) on line 8, column B.

Line 9 — Exemptions. You are entitled to claim your own personal exemption plus a portion of the dependent exemptions claimed on your joint federal return. Follow the instructions on Schedule NRH to complete lines 9a, 9b and 9c.

Tax Additions and Tax Credits. Refer to Maine Schedule A on page 21 for tax additions and tax credits. If you claim any of the listed additions or individual credits (Maine Schedule A, lines 5 and 7), multiply the joint amount of the individual credits or additions by the percentage listed on line 7, column B of Schedule NRH. (**NOTE:** The child care credit on Maine Schedule A, line 6 is prorated on the Worksheet for Child Care Credit on page 22). Enter your share on Maine Schedule A to enter the results on Form 1040ME. You may claim 100% of your ownership share of the business credits on Maine Schedule A, lines 9-14 and 16-18.

STEP 4. Complete Form 1040ME. Complete Form 1040ME lines 1-23 using the amounts listed in column B, Schedule NRH.

Filing Status: Check Single.

Number of Exemptions: Enter total number of exemptions claimed on your joint federal return less the exemption for your spouse.

Lines 14, 15, 16, 17, 18: Enter amounts from column B of Schedule NRH. Follow the instructions on Schedule NRH.

Line 20: Use the tax amount from the Single column in the tax table on pages 31 through 35 or compute your tax based on the tax rate schedule on page 35 for your taxable income as listed on line 19.

Line 31: Use Tax. Enter zero unless you are filing as a resident and have a use tax liability (see specific instructions for line 31 on page 7).

STEP 5. Complete column C. List in column C the Non-Maine-Source portion of the income listed in column B. If you are filing as a Maine resident, do not complete column C. See page 12 for an overall description of Maine-source and non-Maine-source income. Use Worksheet B on page 26 to help you determine amounts to enter on line 1. For line 5, prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) and the subtraction for premiums for Long-Term Care Insurance (Form 1040ME, Schedule 1, line 2f) based on the percentage of qualified pension income received or premiums paid as a nonresident or "Safe Harbor" resident. Do not include your spouse's income in this column. Supply W-2 forms from other states or temporary duty (TDY) papers to support entries in column C.

STEP 6. Compute your Nonresident Credit. If you are filing as a Maine resident, do not complete lines 10 and 11.

Line 10. Adjusted Maine Income Tax. Enter your adjusted Maine income tax. Take this amount from Form 1040ME, line 20 minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 11. Nonresident Credit. Find your nonresident credit by multiplying the amount on line 10 by line 7, column C. Enter the result here and on Form 1040ME, line 25. This is your nonresident credit.

STEP 7. Complete Form 1040ME. Calculate your balance due or refund by completing the remaining lines on Form 1040ME. Follow the instructions for Form 1040ME.

2008 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
0				
0	100	1	1	1
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	102	99	99
5,000				
5,000	5,100	106	101	101
5,100	5,200	111	103	103
5,200	5,300	115	105	105
5,300	5,400	120	107	107
5,400	5,500	124	109	109
5,500	5,600	129	111	111
5,600	5,700	133	113	113
5,700	5,800	138	115	115
5,800	5,900	142	117	117
5,900	6,000	147	119	119
6,000				
6,000	6,100	151	121	121
6,100	6,200	156	123	123
6,200	6,300	160	125	125
6,300	6,400	165	127	127
6,400	6,500	169	129	129
6,500	6,600	174	131	131
6,600	6,700	178	133	133
6,700	6,800	183	135	135
6,800	6,900	187	137	137
6,900	7,000	192	139	139

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
7,000				
7,000	7,100	196	141	141
7,100	7,200	201	143	143
7,200	7,300	205	145	145
7,300	7,400	210	147	148
7,400	7,500	214	149	153
7,500	7,600	219	151	157
7,600	7,700	223	153	162
7,700	7,800	228	155	166
7,800	7,900	232	157	171
7,900	8,000	237	159	175
8,000				
8,000	8,100	241	161	180
8,100	8,200	246	163	184
8,200	8,300	250	165	189
8,300	8,400	255	167	193
8,400	8,500	259	169	198
8,500	8,600	264	171	202
8,600	8,700	268	173	207
8,700	8,800	273	175	211
8,800	8,900	277	177	216
8,900	9,000	282	179	220
9,000				
9,000	9,100	286	181	225
9,100	9,200	291	183	229
9,200	9,300	295	185	234
9,300	9,400	300	187	238
9,400	9,500	304	189	243
9,500	9,600	309	191	247
9,600	9,700	313	193	252
9,700	9,800	319	195	256
9,800	9,900	326	200	261
9,900	10,000	333	204	265
10,000				
10,000	10,100	340	209	270
10,100	10,200	347	213	274
10,200	10,300	354	218	279
10,300	10,400	361	222	283
10,400	10,500	368	227	288
10,500	10,600	375	231	292
10,600	10,700	382	236	297
10,700	10,800	389	240	301
10,800	10,900	396	245	306
10,900	11,000	403	249	310
11,000				
11,000	11,100	410	254	315
11,100	11,200	417	258	319
11,200	11,300	424	263	324
11,300	11,400	431	267	328
11,400	11,500	438	272	333
11,500	11,600	445	276	337
11,600	11,700	452	281	342
11,700	11,800	459	285	346
11,800	11,900	466	290	351
11,900	12,000	473	294	355
12,000				
12,000	12,100	480	299	360
12,100	12,200	487	303	364
12,200	12,300	494	308	369
12,300	12,400	501	312	373
12,400	12,500	508	317	378
12,500	12,600	515	321	382
12,600	12,700	522	326	387
12,700	12,800	529	330	391
12,800	12,900	536	335	396
12,900	13,000	543	339	400
13,000				
13,000	13,100	550	344	405
13,100	13,200	557	348	409
13,200	13,300	564	353	414
13,300	13,400	571	357	418
13,400	13,500	578	362	423
13,500	13,600	585	366	427
13,600	13,700	592	371	432
13,700	13,800	599	375	436
13,800	13,900	606	380	441
13,900	14,000	613	384	445

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
14,000				
14,000	14,100	620	389	450
14,100	14,200	627	393	454
14,200	14,300	634	398	459
14,300	14,400	641	402	463
14,400	14,500	648	407	468
14,500	14,600	655	411	472
14,600	14,700	662	416	479
14,700	14,800	669	420	486
14,800	14,900	676	425	493
14,900	15,000	683	429	500
15,000				
15,000	15,100	690	434	507
15,100	15,200	697	438	514
15,200	15,300	704	443	521
15,300	15,400	711	447	528
15,400	15,500	718	452	535
15,500	15,600	725	456	542
15,600	15,700	732	461	549
15,700	15,800	739	465	556
15,800	15,900	746	470	563
15,900	16,000	753	474	570
16,000				
16,000	16,100	760	479	577
16,100	16,200	767	483	584
16,200	16,300	774	488	591
16,300	16,400	781	492	598
16,400	16,500	788	497	605
16,500	16,600	795	501	612
16,600	16,700	802	506	619
16,700	16,800	809	510	626
16,800	16,900	816	515	633
16,900	17,000	823	519	640
17,000				
17,000	17,100	830	524	647
17,100	17,200	837	528	654
17,200	17,300	844	533	661
17,300	17,400	851	537	668
17,400	17,500	858	542	675
17,500	17,600	865	546	682
17,600	17,700	872	551	689
17,700	17,800	879	555	696
17,800	17,900	886	560	703
17,900	18,000	893	564	710
18,000				
18,000	18,100	900	569	717
18,100	18,200	907	573	724
18,200	18,300	914	578	731
18,300	18,400	921	582	738
18,400	18,500	928	587	745
18,500	18,600	935	591	752
18,600	18,700	942	596	759
18,700	18,800	949	600	766
18,800	18,900	956	605	773
18,900	19,000	963	609	780
19,000				
19,000	19,100	970	614	787
19,100	19,200	977	618	794
19,200	19,300	984	623	801
19,300	19,400	991	627	808
19,400	19,500	998	632	815
19,500	19,600	1,007	639	822
19,600	19,700	1,015	646	829
19,700	19,800	1,024	653	836
19,800	19,900	1,032	660	843
19,900	20,000	1,041	667	850
20,000				
20,000	20,100	1,049	674	857
20,100	20,200	1,058	681	864
20,200	20,300	1,066	688	871
20,300	20,400	1,075	695	878
20,400	20,500	1,083	702	885
20,500	20,600	1,092	709	892
20,600	20,700	1,100	716	899
20,700	20,800	1,109	723	906
20,800	20,900	1,117	730	913
20,900	21,000	1,126	737	920

*This column must also be used by a surviving spouse with dependent child.

2008 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
21,000				
21,000	21,100	1,134	744	927
21,100	21,200	1,143	751	934
21,200	21,300	1,151	758	941
21,300	21,400	1,160	765	948
21,400	21,500	1,168	772	955
21,500	21,600	1,177	779	962
21,600	21,700	1,185	786	969
21,700	21,800	1,194	793	976
21,800	21,900	1,202	800	983
21,900	22,000	1,211	807	990
22,000				
22,000	22,100	1,219	814	997
22,100	22,200	1,228	821	1,004
22,200	22,300	1,236	828	1,011
22,300	22,400	1,245	835	1,018
22,400	22,500	1,253	842	1,025
22,500	22,600	1,262	849	1,032
22,600	22,700	1,270	856	1,039
22,700	22,800	1,279	863	1,046
22,800	22,900	1,287	870	1,053
22,900	23,000	1,296	877	1,060
23,000				
23,000	23,100	1,304	884	1,067
23,100	23,200	1,313	891	1,074
23,200	23,300	1,321	898	1,081
23,300	23,400	1,330	905	1,088
23,400	23,500	1,338	912	1,095
23,500	23,600	1,347	919	1,102
23,600	23,700	1,355	926	1,109
23,700	23,800	1,364	933	1,116
23,800	23,900	1,372	940	1,123
23,900	24,000	1,381	947	1,130
24,000				
24,000	24,100	1,389	954	1,137
24,100	24,200	1,398	961	1,144
24,200	24,300	1,406	968	1,151
24,300	24,400	1,415	975	1,158
24,400	24,500	1,423	982	1,165
24,500	24,600	1,432	989	1,172
24,600	24,700	1,440	996	1,179
24,700	24,800	1,449	1,003	1,186
24,800	24,900	1,457	1,010	1,193
24,900	25,000	1,466	1,017	1,200
25,000				
25,000	25,100	1,474	1,024	1,207
25,100	25,200	1,483	1,031	1,214
25,200	25,300	1,491	1,038	1,221
25,300	25,400	1,500	1,045	1,228
25,400	25,500	1,508	1,052	1,235
25,500	25,600	1,517	1,059	1,242
25,600	25,700	1,525	1,066	1,249
25,700	25,800	1,534	1,073	1,256
25,800	25,900	1,542	1,080	1,263
25,900	26,000	1,551	1,087	1,270
26,000				
26,000	26,100	1,559	1,094	1,277
26,100	26,200	1,568	1,101	1,284
26,200	26,300	1,576	1,108	1,291
26,300	26,400	1,585	1,115	1,298
26,400	26,500	1,593	1,122	1,305
26,500	26,600	1,602	1,129	1,312
26,600	26,700	1,610	1,136	1,319
26,700	26,800	1,619	1,143	1,326
26,800	26,900	1,627	1,150	1,333
26,900	27,000	1,636	1,157	1,340
27,000				
27,000	27,100	1,644	1,164	1,347
27,100	27,200	1,653	1,171	1,354
27,200	27,300	1,661	1,178	1,361
27,300	27,400	1,670	1,185	1,368
27,400	27,500	1,678	1,192	1,375
27,500	27,600	1,687	1,199	1,382
27,600	27,700	1,695	1,206	1,389
27,700	27,800	1,704	1,213	1,396
27,800	27,900	1,712	1,220	1,403
27,900	28,000	1,721	1,227	1,410

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
28,000				
28,000	28,100	1,729	1,234	1,417
28,100	28,200	1,738	1,241	1,424
28,200	28,300	1,746	1,248	1,431
28,300	28,400	1,755	1,255	1,438
28,400	28,500	1,763	1,262	1,445
28,500	28,600	1,772	1,269	1,452
28,600	28,700	1,780	1,276	1,459
28,700	28,800	1,789	1,283	1,466
28,800	28,900	1,797	1,290	1,473
28,900	29,000	1,806	1,297	1,480
29,000				
29,000	29,100	1,814	1,304	1,487
29,100	29,200	1,823	1,311	1,494
29,200	29,300	1,831	1,318	1,502
29,300	29,400	1,840	1,325	1,511
29,400	29,500	1,848	1,332	1,519
29,500	29,600	1,857	1,339	1,528
29,600	29,700	1,865	1,346	1,536
29,700	29,800	1,874	1,353	1,545
29,800	29,900	1,882	1,360	1,553
29,900	30,000	1,891	1,367	1,562
30,000				
30,000	30,100	1,899	1,374	1,570
30,100	30,200	1,908	1,381	1,579
30,200	30,300	1,916	1,388	1,587
30,300	30,400	1,925	1,395	1,596
30,400	30,500	1,933	1,402	1,604
30,500	30,600	1,942	1,409	1,613
30,600	30,700	1,950	1,416	1,621
30,700	30,800	1,959	1,423	1,630
30,800	30,900	1,967	1,430	1,638
30,900	31,000	1,976	1,437	1,647
31,000				
31,000	31,100	1,984	1,444	1,655
31,100	31,200	1,993	1,451	1,664
31,200	31,300	2,001	1,458	1,672
31,300	31,400	2,010	1,465	1,681
31,400	31,500	2,018	1,472	1,689
31,500	31,600	2,027	1,479	1,698
31,600	31,700	2,035	1,486	1,706
31,700	31,800	2,044	1,493	1,715
31,800	31,900	2,052	1,500	1,723
31,900	32,000	2,061	1,507	1,732
32,000				
32,000	32,100	2,069	1,514	1,740
32,100	32,200	2,078	1,521	1,749
32,200	32,300	2,086	1,528	1,757
32,300	32,400	2,095	1,535	1,766
32,400	32,500	2,103	1,542	1,774
32,500	32,600	2,112	1,549	1,783
32,600	32,700	2,120	1,556	1,791
32,700	32,800	2,129	1,563	1,800
32,800	32,900	2,137	1,570	1,808
32,900	33,000	2,146	1,577	1,817
33,000				
33,000	33,100	2,154	1,584	1,825
33,100	33,200	2,163	1,591	1,834
33,200	33,300	2,171	1,598	1,842
33,300	33,400	2,180	1,605	1,851
33,400	33,500	2,188	1,612	1,859
33,500	33,600	2,197	1,619	1,868
33,600	33,700	2,205	1,626	1,876
33,700	33,800	2,214	1,633	1,885
33,800	33,900	2,222	1,640	1,893
33,900	34,000	2,231	1,647	1,902
34,000				
34,000	34,100	2,239	1,654	1,910
34,100	34,200	2,248	1,661	1,919
34,200	34,300	2,256	1,668	1,927
34,300	34,400	2,265	1,675	1,936
34,400	34,500	2,273	1,682	1,944
34,500	34,600	2,282	1,689	1,953
34,600	34,700	2,290	1,696	1,961
34,700	34,800	2,299	1,703	1,970
34,800	34,900	2,307	1,710	1,978
34,900	35,000	2,316	1,717	1,987

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
35,000				
35,000	35,100	2,324	1,724	1,995
35,100	35,200	2,333	1,731	2,004
35,200	35,300	2,341	1,738	2,012
35,300	35,400	2,350	1,745	2,021
35,400	35,500	2,358	1,752	2,029
35,500	35,600	2,367	1,759	2,038
35,600	35,700	2,375	1,766	2,046
35,700	35,800	2,384	1,773	2,055
35,800	35,900	2,392	1,780	2,063
35,900	36,000	2,401	1,787	2,072
36,000				
36,000	36,100	2,409	1,794	2,080
36,100	36,200	2,418	1,801	2,089
36,200	36,300	2,426	1,808	2,097
36,300	36,400	2,435	1,815	2,106
36,400	36,500	2,443	1,822	2,114
36,500	36,600	2,452	1,829	2,123
36,600	36,700	2,460	1,836	2,131
36,700	36,800	2,469	1,843	2,140
36,800	36,900	2,477	1,850	2,148
36,900	37,000	2,486	1,857	2,157
37,000				
37,000	37,100	2,494	1,864	2,165
37,100	37,200	2,503	1,871	2,174
37,200	37,300	2,511	1,878	2,182
37,300	37,400	2,520	1,885	2,191
37,400	37,500	2,528	1,892	2,199
37,500	37,600	2,537	1,899	2,208
37,600	37,700	2,545	1,906	2,216
37,700	37,800	2,554	1,913	2,225
37,800	37,900	2,562	1,920	2,233
37,900	38,000	2,571	1,927	2,242
38,000				
38,000	38,100	2,579	1,934	2,250
38,100	38,200	2,588	1,941	2,259
38,200	38,300	2,596	1,948	2,267
38,300	38,400	2,605	1,955	2,276
38,400	38,500	2,613	1,962	2,284
38,500	38,600	2,622	1,969	2,293
38,600	38,700	2,630	1,976	2,301
38,700	38,800	2,639	1,983	2,310
38,800	38,900	2,647	1,990	2,318
38,900	39,000	2,656	1,998	2,327
39,000				
39,000	39,100	2,664	2,007	2,335
39,100	39,200	2,673	2,015	2,344
39,200	39,300	2,681	2,024	2,352
39,300	39,400	2,690	2,032	2,361
39,400	39,500	2,698	2,041	2,369
39,500	39,600	2,707	2,049	2,378
39,600	39,700	2,715	2,058	2,386
39,700	39,800	2,724	2,066	2,395
39,800	39,900	2,732	2,075	2,403
39,900	40,000	2,741	2,083	2,412
40,000				
40,000	40,100	2,749	2,092	2,420
40,100	40,200	2,758	2,100	2,429
40,200	40,300	2,766	2,109	2,437
40,300	40,400	2,775	2,117	2,446
40,400	40,500	2,783	2,126	2,454
40,500	40,600	2,792	2,134	2,463
40,600	40,700	2,800	2,143	2,471
40,700	40,800	2,809	2,151	2,480
40,800	40,900	2,817	2,160	2,488
40,900	41,000	2,826	2,168	2,497
41,000				
41,000	41,100	2,834	2,177	2,505
41,100	41,200	2,843	2,185	2,514
41,200	41,300	2,851	2,194	2,522
41,300	41,400	2,860	2,202	2,531
41,400	41,500	2,868	2,211	2,539
41,500	41,600	2,877	2,219	2,548
41,600	41,700	2,885	2,228	2,556
41,700	41,800	2,894	2,236	2,565
41,800	41,900	2,902	2,245	2,573
41,900	42,000	2,911	2,253	2,582

*This column must also be used by a surviving spouse with dependent child.

2008 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
42,000				
42,000	42,100	2,919	2,262	2,590
42,100	42,200	2,928	2,270	2,599
42,200	42,300	2,936	2,279	2,607
42,300	42,400	2,945	2,287	2,616
42,400	42,500	2,953	2,296	2,624
42,500	42,600	2,962	2,304	2,633
42,600	42,700	2,970	2,313	2,641
42,700	42,800	2,979	2,321	2,650
42,800	42,900	2,987	2,330	2,658
42,900	43,000	2,996	2,338	2,667
43,000				
43,000	43,100	3,004	2,347	2,675
43,100	43,200	3,013	2,355	2,684
43,200	43,300	3,021	2,364	2,692
43,300	43,400	3,030	2,372	2,701
43,400	43,500	3,038	2,381	2,709
43,500	43,600	3,047	2,389	2,718
43,600	43,700	3,055	2,398	2,726
43,700	43,800	3,064	2,406	2,735
43,800	43,900	3,072	2,415	2,743
43,900	44,000	3,081	2,423	2,752
44,000				
44,000	44,100	3,089	2,432	2,760
44,100	44,200	3,098	2,440	2,769
44,200	44,300	3,106	2,449	2,777
44,300	44,400	3,115	2,457	2,786
44,400	44,500	3,123	2,466	2,794
44,500	44,600	3,132	2,474	2,803
44,600	44,700	3,140	2,483	2,811
44,700	44,800	3,149	2,491	2,820
44,800	44,900	3,157	2,500	2,828
44,900	45,000	3,166	2,508	2,837
45,000				
45,000	45,100	3,174	2,517	2,845
45,100	45,200	3,183	2,525	2,854
45,200	45,300	3,191	2,534	2,862
45,300	45,400	3,200	2,542	2,871
45,400	45,500	3,208	2,551	2,879
45,500	45,600	3,217	2,559	2,888
45,600	45,700	3,225	2,568	2,896
45,700	45,800	3,234	2,576	2,905
45,800	45,900	3,242	2,585	2,913
45,900	46,000	3,251	2,593	2,922
46,000				
46,000	46,100	3,259	2,602	2,930
46,100	46,200	3,268	2,610	2,939
46,200	46,300	3,276	2,619	2,947
46,300	46,400	3,285	2,627	2,956
46,400	46,500	3,293	2,636	2,964
46,500	46,600	3,302	2,644	2,973
46,600	46,700	3,310	2,653	2,981
46,700	46,800	3,319	2,661	2,990
46,800	46,900	3,327	2,670	2,998
46,900	47,000	3,336	2,678	3,007
47,000				
47,000	47,100	3,344	2,687	3,015
47,100	47,200	3,353	2,695	3,024
47,200	47,300	3,361	2,704	3,032
47,300	47,400	3,370	2,712	3,041
47,400	47,500	3,378	2,721	3,049
47,500	47,600	3,387	2,729	3,058
47,600	47,700	3,395	2,738	3,066
47,700	47,800	3,404	2,746	3,075
47,800	47,900	3,412	2,755	3,083
47,900	48,000	3,421	2,763	3,092
48,000				
48,000	48,100	3,429	2,772	3,100
48,100	48,200	3,438	2,780	3,109
48,200	48,300	3,446	2,789	3,117
48,300	48,400	3,455	2,797	3,126
48,400	48,500	3,463	2,806	3,134
48,500	48,600	3,472	2,814	3,143
48,600	48,700	3,480	2,823	3,151
48,700	48,800	3,489	2,831	3,160
48,800	48,900	3,497	2,840	3,168
48,900	49,000	3,506	2,848	3,177

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
49,000				
49,000	49,100	3,514	2,857	3,185
49,100	49,200	3,523	2,865	3,194
49,200	49,300	3,531	2,874	3,202
49,300	49,400	3,540	2,882	3,211
49,400	49,500	3,548	2,891	3,219
49,500	49,600	3,557	2,899	3,228
49,600	49,700	3,565	2,908	3,236
49,700	49,800	3,574	2,916	3,245
49,800	49,900	3,582	2,925	3,253
49,900	50,000	3,591	2,933	3,262
50,000				
50,000	50,100	3,599	2,942	3,270
50,100	50,200	3,608	2,950	3,279
50,200	50,300	3,616	2,959	3,287
50,300	50,400	3,625	2,967	3,296
50,400	50,500	3,633	2,976	3,304
50,500	50,600	3,642	2,984	3,313
50,600	50,700	3,650	2,993	3,321
50,700	50,800	3,659	3,001	3,330
50,800	50,900	3,667	3,010	3,338
50,900	51,000	3,676	3,018	3,347
51,000				
51,000	51,100	3,684	3,027	3,355
51,100	51,200	3,693	3,035	3,364
51,200	51,300	3,701	3,044	3,372
51,300	51,400	3,710	3,052	3,381
51,400	51,500	3,718	3,061	3,389
51,500	51,600	3,727	3,069	3,398
51,600	51,700	3,735	3,078	3,406
51,700	51,800	3,744	3,086	3,415
51,800	51,900	3,752	3,095	3,423
51,900	52,000	3,761	3,103	3,432
52,000				
52,000	52,100	3,769	3,112	3,440
52,100	52,200	3,778	3,120	3,449
52,200	52,300	3,786	3,129	3,457
52,300	52,400	3,795	3,137	3,466
52,400	52,500	3,803	3,146	3,474
52,500	52,600	3,812	3,154	3,483
52,600	52,700	3,820	3,163	3,491
52,700	52,800	3,829	3,171	3,500
52,800	52,900	3,837	3,180	3,508
52,900	53,000	3,846	3,188	3,517
53,000				
53,000	53,100	3,854	3,197	3,525
53,100	53,200	3,863	3,205	3,534
53,200	53,300	3,871	3,214	3,542
53,300	53,400	3,880	3,222	3,551
53,400	53,500	3,888	3,231	3,559
53,500	53,600	3,897	3,239	3,568
53,600	53,700	3,905	3,248	3,576
53,700	53,800	3,914	3,256	3,585
53,800	53,900	3,922	3,265	3,593
53,900	54,000	3,931	3,273	3,602
54,000				
54,000	54,100	3,939	3,282	3,610
54,100	54,200	3,948	3,290	3,619
54,200	54,300	3,956	3,299	3,627
54,300	54,400	3,965	3,307	3,636
54,400	54,500	3,973	3,316	3,644
54,500	54,600	3,982	3,324	3,653
54,600	54,700	3,990	3,333	3,661
54,700	54,800	3,999	3,341	3,670
54,800	54,900	4,007	3,350	3,678
54,900	55,000	4,016	3,358	3,687
55,000				
55,000	55,100	4,024	3,367	3,695
55,100	55,200	4,033	3,375	3,704
55,200	55,300	4,041	3,384	3,712
55,300	55,400	4,050	3,392	3,721
55,400	55,500	4,058	3,401	3,729
55,500	55,600	4,067	3,409	3,738
55,600	55,700	4,075	3,418	3,746
55,700	55,800	4,084	3,426	3,755
55,800	55,900	4,092	3,435	3,763
55,900	56,000	4,101	3,443	3,772

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
56,000				
56,000	56,100	4,109	3,452	3,780
56,100	56,200	4,118	3,460	3,789
56,200	56,300	4,126	3,469	3,797
56,300	56,400	4,135	3,477	3,806
56,400	56,500	4,143	3,486	3,814
56,500	56,600	4,152	3,494	3,823
56,600	56,700	4,160	3,503	3,831
56,700	56,800	4,169	3,511	3,840
56,800	56,900	4,177	3,520	3,848
56,900	57,000	4,186	3,528	3,857
57,000				
57,000	57,100	4,194	3,537	3,865
57,100	57,200	4,203	3,545	3,874
57,200	57,300	4,211	3,554	3,882
57,300	57,400	4,220	3,562	3,891
57,400	57,500	4,228	3,571	3,899
57,500	57,600	4,237	3,579	3,908
57,600	57,700	4,245	3,588	3,916
57,700	57,800	4,254	3,596	3,925
57,800	57,900	4,262	3,605	3,933
57,900	58,000	4,271	3,613	3,942
58,000				
58,000	58,100	4,279	3,622	3,950
58,100	58,200	4,288	3,630	3,959
58,200	58,300	4,296	3,639	3,967
58,300	58,400	4,305	3,647	3,976
58,400	58,500	4,313	3,656	3,984
58,500	58,600	4,322	3,664	3,993
58,600	58,700	4,330	3,673	4,001
58,700	58,800	4,339	3,681	4,010
58,800	58,900	4,347	3,690	4,018
58,900	59,000	4,356	3,698	4,027
59,000				
59,000	59,100	4,364	3,707	4,035
59,100	59,200	4,373	3,715	4,044
59,200	59,300	4,381	3,724	4,052
59,300	59,400	4,390	3,732	4,061
59,400	59,500	4,398	3,741	4,069
59,500	59,600	4,407	3,749	4,078
59,600	59,700	4,415	3,758	4,086
59,700	59,800	4,424	3,766	4,095
59,800	59,900	4,432	3,775	4,103
59,900	60,000	4,441	3,783	4,112
60,000				
60,000	60,100	4,449	3,792	4,120
60,100	60,200	4,458	3,800	4,129
60,200	60,300	4,466	3,809	4,137
60,300	60,400	4,475	3,817	4,146
60,400	60,500	4,483	3,826	4,154
60,500	60,600	4,492	3,834	4,163
60,600	60,700	4,500	3,843	4,171
60,700	60,800	4,509	3,851	4,180
60,800	60,900	4,517	3,860	4,188
60,900	61,000	4,526	3,868	4,197
61,000				
61,000	61,100	4,534	3,877	4,205
61,100	61,200	4,543	3,885	4,214
61,200	61,300	4,551	3,894	4,222
61,300	61,400	4,560	3,902	4,231
61,400	61,500	4,568	3,911	4,239
61,500	61,600	4,577	3,919	4,248
61,600	61,700	4,585	3,928	4,256
61,700	61,800	4,594	3,936	4,265
61,800	61,900	4,602	3,945	4,273
61,900	62,000	4,611	3,953	4,282
62,000				
62,000	62,100	4,619	3,962	4,290
62,100	62,200	4,628	3,970	4,299
62,200	62,300	4,636	3,979	4,307
62,300	62,400	4,645	3,987	4,316
62,400	62,500	4,653	3,996	4,324
62,500	62,600	4,662	4,004	4,333
62,600	62,700	4,670	4,013	4,341
62,700	62,800	4,679	4,021	4,350
62,800	62,900	4,687	4,030	4,358
62,900	63,000	4,696	4,038	4,367

*This column must also be used by a surviving spouse with dependent child.

2008 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
63,000				
63,000	63,100	4,704	4,047	4,375
63,100	63,200	4,713	4,055	4,384
63,200	63,300	4,721	4,064	4,392
63,300	63,400	4,730	4,072	4,401
63,400	63,500	4,738	4,081	4,409
63,500	63,600	4,747	4,089	4,418
63,600	63,700	4,755	4,098	4,426
63,700	63,800	4,764	4,106	4,435
63,800	63,900	4,772	4,115	4,443
63,900	64,000	4,781	4,123	4,452
64,000				
64,000	64,100	4,789	4,132	4,460
64,100	64,200	4,798	4,140	4,469
64,200	64,300	4,806	4,149	4,477
64,300	64,400	4,815	4,157	4,486
64,400	64,500	4,823	4,166	4,494
64,500	64,600	4,832	4,174	4,503
64,600	64,700	4,840	4,183	4,511
64,700	64,800	4,849	4,191	4,520
64,800	64,900	4,857	4,200	4,528
64,900	65,000	4,866	4,208	4,537
65,000				
65,000	65,100	4,874	4,217	4,545
65,100	65,200	4,883	4,225	4,554
65,200	65,300	4,891	4,234	4,562
65,300	65,400	4,900	4,242	4,571
65,400	65,500	4,908	4,251	4,579
65,500	65,600	4,917	4,259	4,588
65,600	65,700	4,925	4,268	4,596
65,700	65,800	4,934	4,276	4,605
65,800	65,900	4,942	4,285	4,613
65,900	66,000	4,951	4,293	4,622
66,000				
66,000	66,100	4,959	4,302	4,630
66,100	66,200	4,968	4,310	4,639
66,200	66,300	4,976	4,319	4,647
66,300	66,400	4,985	4,327	4,656
66,400	66,500	4,993	4,336	4,664
66,500	66,600	5,002	4,344	4,673
66,600	66,700	5,010	4,353	4,681
66,700	66,800	5,019	4,361	4,690
66,800	66,900	5,027	4,370	4,698
66,900	67,000	5,036	4,378	4,707
67,000				
67,000	67,100	5,044	4,387	4,715
67,100	67,200	5,053	4,395	4,724
67,200	67,300	5,061	4,404	4,732
67,300	67,400	5,070	4,412	4,741
67,400	67,500	5,078	4,421	4,749
67,500	67,600	5,087	4,429	4,758
67,600	67,700	5,095	4,438	4,766
67,700	67,800	5,104	4,446	4,775
67,800	67,900	5,112	4,455	4,783
67,900	68,000	5,121	4,463	4,792
68,000				
68,000	68,100	5,129	4,472	4,800
68,100	68,200	5,138	4,480	4,809
68,200	68,300	5,146	4,489	4,817
68,300	68,400	5,155	4,497	4,826
68,400	68,500	5,163	4,506	4,834
68,500	68,600	5,172	4,514	4,843
68,600	68,700	5,180	4,523	4,851
68,700	68,800	5,189	4,531	4,860
68,800	68,900	5,197	4,540	4,868
68,900	69,000	5,206	4,548	4,877
69,000				
69,000	69,100	5,214	4,557	4,885
69,100	69,200	5,223	4,565	4,894
69,200	69,300	5,231	4,574	4,902
69,300	69,400	5,240	4,582	4,911
69,400	69,500	5,248	4,591	4,919
69,500	69,600	5,257	4,599	4,928
69,600	69,700	5,265	4,608	4,936
69,700	69,800	5,274	4,616	4,945
69,800	69,900	5,282	4,625	4,953
69,900	70,000	5,291	4,633	4,962

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
70,000				
70,000	70,100	5,299	4,642	4,970
70,100	70,200	5,308	4,650	4,979
70,200	70,300	5,316	4,659	4,987
70,300	70,400	5,325	4,667	4,996
70,400	70,500	5,333	4,676	5,004
70,500	70,600	5,342	4,684	5,013
70,600	70,700	5,350	4,693	5,021
70,700	70,800	5,359	4,701	5,030
70,800	70,900	5,367	4,710	5,038
70,900	71,000	5,376	4,718	5,047
71,000				
71,000	71,100	5,384	4,727	5,055
71,100	71,200	5,393	4,735	5,064
71,200	71,300	5,401	4,744	5,072
71,300	71,400	5,410	4,752	5,081
71,400	71,500	5,418	4,761	5,089
71,500	71,600	5,427	4,769	5,098
71,600	71,700	5,435	4,778	5,106
71,700	71,800	5,444	4,786	5,115
71,800	71,900	5,452	4,795	5,123
71,900	72,000	5,461	4,803	5,132
72,000				
72,000	72,100	5,469	4,812	5,140
72,100	72,200	5,478	4,820	5,149
72,200	72,300	5,486	4,829	5,157
72,300	72,400	5,495	4,837	5,166
72,400	72,500	5,503	4,846	5,174
72,500	72,600	5,512	4,854	5,183
72,600	72,700	5,520	4,863	5,191
72,700	72,800	5,529	4,871	5,200
72,800	72,900	5,537	4,880	5,208
72,900	73,000	5,546	4,888	5,217
73,000				
73,000	73,100	5,554	4,897	5,225
73,100	73,200	5,563	4,905	5,234
73,200	73,300	5,571	4,914	5,242
73,300	73,400	5,580	4,922	5,251
73,400	73,500	5,588	4,931	5,259
73,500	73,600	5,597	4,939	5,268
73,600	73,700	5,605	4,948	5,276
73,700	73,800	5,614	4,956	5,285
73,800	73,900	5,622	4,965	5,293
73,900	74,000	5,631	4,973	5,302
74,000				
74,000	74,100	5,639	4,982	5,310
74,100	74,200	5,648	4,990	5,319
74,200	74,300	5,656	4,999	5,327
74,300	74,400	5,665	5,007	5,336
74,400	74,500	5,673	5,016	5,344
74,500	74,600	5,682	5,024	5,353
74,600	74,700	5,690	5,033	5,361
74,700	74,800	5,699	5,041	5,370
74,800	74,900	5,707	5,050	5,378
74,900	75,000	5,716	5,058	5,387
75,000				
75,000	75,100	5,724	5,067	5,395
75,100	75,200	5,733	5,075	5,404
75,200	75,300	5,741	5,084	5,412
75,300	75,400	5,750	5,092	5,421
75,400	75,500	5,758	5,101	5,429
75,500	75,600	5,767	5,109	5,438
75,600	75,700	5,775	5,118	5,446
75,700	75,800	5,784	5,126	5,455
75,800	75,900	5,792	5,135	5,463
75,900	76,000	5,801	5,143	5,472
76,000				
76,000	76,100	5,809	5,152	5,480
76,100	76,200	5,818	5,160	5,489
76,200	76,300	5,826	5,169	5,497
76,300	76,400	5,835	5,177	5,506
76,400	76,500	5,843	5,186	5,514
76,500	76,600	5,852	5,194	5,523
76,600	76,700	5,860	5,203	5,531
76,700	76,800	5,869	5,211	5,540
76,800	76,900	5,877	5,220	5,548
76,900	77,000	5,886	5,228	5,557

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
77,000				
77,000	77,100	5,894	5,237	5,565
77,100	77,200	5,903	5,245	5,574
77,200	77,300	5,911	5,254	5,582
77,300	77,400	5,920	5,262	5,591
77,400	77,500	5,928	5,271	5,599
77,500	77,600	5,937	5,279	5,608
77,600	77,700	5,945	5,288	5,616
77,700	77,800	5,954	5,296	5,625
77,800	77,900	5,962	5,305	5,633
77,900	78,000	5,971	5,313	5,642
78,000				
78,000	78,100	5,979	5,322	5,650
78,100	78,200	5,988	5,330	5,659
78,200	78,300	5,996	5,339	5,667
78,300	78,400	6,005	5,347	5,676
78,400	78,500	6,013	5,356	5,684
78,500	78,600	6,022	5,364	5,693
78,600	78,700	6,030	5,373	5,701
78,700	78,800	6,039	5,381	5,710
78,800	78,900	6,047	5,390	5,718
78,900	79,000	6,056	5,398	5,727
79,000				
79,000	79,100	6,064	5,407	5,735
79,100	79,200	6,073	5,415	5,744
79,200	79,300	6,081	5,424	5,752
79,300	79,400	6,090	5,432	5,761
79,400	79,500	6,098	5,441	5,769
79,500	79,600	6,107	5,449	5,778
79,600	79,700	6,115	5,458	5,786
79,700	79,800	6,124	5,466	5,795
79,800	79,900	6,132	5,475	5,803
79,900	80,000	6,141	5,483	5,812
80,000				
80,000	80,100	6,149	5,492	5,820
80,100	80,200	6,158	5,500	5,829
80,200	80,300	6,166	5,509	5,837
80,300	80,400	6,175	5,517	5,846
80,400	80,500	6,183	5,526	5,854
80,500	80,600	6,192	5,534	5,863
80,600	80,700	6,200	5,543	5,871
80,700	80,800	6,209	5,551	5,880
80,800	80,900	6,217	5,560	5,888
80,900	81,000	6,226	5,568	5,897
81,000				
81,000	81,100	6,234	5,577	5,905
81,100	81,200	6,243	5,585	5,914
81,200	81,300	6,251	5,594	5,922
81,300	81,400	6,260	5,602	5,931
81,400	81,500	6,268	5,611	5,939
81,500	81,600	6,277	5,619	5,948
81,600	81,700	6,285	5,628	5,956
81,700	81,800	6,294	5,636	5,965
81,800	81,900	6,302	5,645	5,973
81,900	82,000	6,311	5,653	5,982
82,000				
82,000	82,100	6,319	5,662	5,990
82,100	82,200	6,328	5,670	5,999
82,200	82,300	6,336	5,679	6,007
82,300	82,400	6,345	5,687	6,016
82,400	82,500	6,353	5,696	6,024
82,500	82,600	6,362	5,704	6,033
82,600	82,700	6,370	5,713	6,041
82,700	82,800	6,379	5,721	6,050
82,800	82,900	6,387	5,730	6,058
82,900	83,000	6,396	5,738	6,067
83,000				
83,000	83,100	6,404	5,747	6,075
83,100	83,200	6,413	5,755	6,084
83,200	83,300	6,421	5,764	6,092
83,300	83,400	6,430	5,772	6,101
83,400	83,500	6,438	5,781	6,109
83,500	83,600	6,447	5,789	6,118
83,600	83,700	6,455	5,798	6,126
83,700	83,800	6,464	5,806	6,135
83,800	83,900	6,472	5,815	6,143
83,900	84,000	6,481	5,823	6,152

*This column must also be used by a surviving spouse with dependent child.

2008 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
84,000				
84,000	84,100	6,489	5,832	6,160
84,100	84,200	6,498	5,840	6,169
84,200	84,300	6,506	5,849	6,177
84,300	84,400	6,515	5,857	6,186
84,400	84,500	6,523	5,866	6,194
84,500	84,600	6,532	5,874	6,203
84,600	84,700	6,540	5,883	6,211
84,700	84,800	6,549	5,891	6,220
84,800	84,900	6,557	5,900	6,228
84,900	85,000	6,566	5,908	6,237
85,000				
85,000	85,100	6,574	5,917	6,245
85,100	85,200	6,583	5,925	6,254
85,200	85,300	6,591	5,934	6,262
85,300	85,400	6,600	5,942	6,271
85,400	85,500	6,608	5,951	6,279
85,500	85,600	6,617	5,959	6,288
85,600	85,700	6,625	5,968	6,296
85,700	85,800	6,634	5,976	6,305
85,800	85,900	6,642	5,985	6,313
85,900	86,000	6,651	5,993	6,322
86,000				
86,000	86,100	6,659	6,002	6,330
86,100	86,200	6,668	6,010	6,339
86,200	86,300	6,676	6,019	6,347
86,300	86,400	6,685	6,027	6,356
86,400	86,500	6,693	6,036	6,364
86,500	86,600	6,702	6,044	6,373
86,600	86,700	6,710	6,053	6,381
86,700	86,800	6,719	6,061	6,390
86,800	86,900	6,727	6,070	6,398
86,900	87,000	6,736	6,078	6,407
87,000				
87,000	87,100	6,744	6,087	6,415
87,100	87,200	6,753	6,095	6,424
87,200	87,300	6,761	6,104	6,432
87,300	87,400	6,770	6,112	6,441
87,400	87,500	6,778	6,121	6,449
87,500	87,600	6,787	6,129	6,458
87,600	87,700	6,795	6,138	6,466
87,700	87,800	6,804	6,146	6,475
87,800	87,900	6,812	6,155	6,483
87,900	88,000	6,821	6,163	6,492
88,000				
88,000	88,100	6,829	6,172	6,500
88,100	88,200	6,838	6,180	6,509
88,200	88,300	6,846	6,189	6,517
88,300	88,400	6,855	6,197	6,526
88,400	88,500	6,863	6,206	6,534
88,500	88,600	6,872	6,214	6,543
88,600	88,700	6,880	6,223	6,551
88,700	88,800	6,889	6,231	6,560
88,800	88,900	6,897	6,240	6,568
88,900	89,000	6,906	6,248	6,577
89,000				
89,000	89,100	6,914	6,257	6,585
89,100	89,200	6,923	6,265	6,594
89,200	89,300	6,931	6,274	6,602
89,300	89,400	6,940	6,282	6,611
89,400	89,500	6,948	6,291	6,619
89,500	89,600	6,957	6,299	6,628
89,600	89,700	6,965	6,308	6,636
89,700	89,800	6,974	6,316	6,645
89,800	89,900	6,982	6,325	6,653
89,900	90,000	6,991	6,333	6,662
90,000				
90,000	90,100	6,999	6,342	6,670
90,100	90,200	7,008	6,350	6,679
90,200	90,300	7,016	6,359	6,687
90,300	90,400	7,025	6,367	6,696
90,400	90,500	7,033	6,376	6,704
90,500	90,600	7,042	6,384	6,713
90,600	90,700	7,050	6,393	6,721
90,700	90,800	7,059	6,401	6,730
90,800	90,900	7,067	6,410	6,738
90,900	91,000	7,076	6,418	6,747

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
91,000				
91,000	91,100	7,084	6,427	6,755
91,100	91,200	7,093	6,435	6,764
91,200	91,300	7,101	6,444	6,772
91,300	91,400	7,110	6,452	6,781
91,400	91,500	7,118	6,461	6,789
91,500	91,600	7,127	6,469	6,798
91,600	91,700	7,135	6,478	6,806
91,700	91,800	7,144	6,486	6,815
91,800	91,900	7,152	6,495	6,823
91,900	92,000	7,161	6,503	6,832
92,000				
92,000	92,100	7,169	6,512	6,840
92,100	92,200	7,178	6,520	6,849
92,200	92,300	7,186	6,529	6,857
92,300	92,400	7,195	6,537	6,866
92,400	92,500	7,203	6,546	6,874
92,500	92,600	7,212	6,554	6,883
92,600	92,700	7,220	6,563	6,891
92,700	92,800	7,229	6,571	6,900
92,800	92,900	7,237	6,580	6,908
92,900	93,000	7,246	6,588	6,917
93,000				
93,000	93,100	7,254	6,597	6,925
93,100	93,200	7,263	6,605	6,934
93,200	93,300	7,271	6,614	6,942
93,300	93,400	7,280	6,622	6,951
93,400	93,500	7,288	6,631	6,959
93,500	93,600	7,297	6,639	6,968
93,600	93,700	7,305	6,648	6,976
93,700	93,800	7,314	6,656	6,985
93,800	93,900	7,322	6,665	6,993
93,900	94,000	7,331	6,673	7,002
94,000				
94,000	94,100	7,339	6,682	7,010
94,100	94,200	7,348	6,690	7,019
94,200	94,300	7,356	6,699	7,027
94,300	94,400	7,365	6,707	7,036
94,400	94,500	7,373	6,716	7,044
94,500	94,600	7,382	6,724	7,053
94,600	94,700	7,390	6,733	7,061
94,700	94,800	7,399	6,741	7,070
94,800	94,900	7,407	6,750	7,078
94,900	95,000	7,416	6,758	7,087
95,000				
95,000	95,100	7,424	6,767	7,095
95,100	95,200	7,433	6,775	7,104
95,200	95,300	7,441	6,784	7,112
95,300	95,400	7,450	6,792	7,121
95,400	95,500	7,458	6,801	7,129
95,500	95,600	7,467	6,809	7,138
95,600	95,700	7,475	6,818	7,146
95,700	95,800	7,484	6,826	7,155
95,800	95,900	7,492	6,835	7,163
95,900	96,000	7,501	6,843	7,172

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
96,000				
96,000	96,100	7,509	6,852	7,180
96,100	96,200	7,518	6,860	7,189
96,200	96,300	7,526	6,869	7,197
96,300	96,400	7,535	6,877	7,206
96,400	96,500	7,543	6,886	7,214
96,500	96,600	7,552	6,894	7,223
96,600	96,700	7,560	6,903	7,231
96,700	96,800	7,569	6,911	7,240
96,800	96,900	7,577	6,920	7,248
96,900	97,000	7,586	6,928	7,257
97,000				
97,000	97,100	7,594	6,937	7,265
97,100	97,200	7,603	6,945	7,274
97,200	97,300	7,611	6,954	7,282
97,300	97,400	7,620	6,962	7,291
97,400	97,500	7,628	6,971	7,299
97,500	97,600	7,637	6,979	7,308
97,600	97,700	7,645	6,988	7,316
97,700	97,800	7,654	6,996	7,325
97,800	97,900	7,662	7,005	7,333
97,900	98,000	7,671	7,013	7,342
98,000				
98,000	98,100	7,679	7,022	7,350
98,100	98,200	7,688	7,030	7,359
98,200	98,300	7,696	7,039	7,367
98,300	98,400	7,705	7,047	7,376
98,400	98,500	7,713	7,056	7,384
98,500	98,600	7,722	7,064	7,393
98,600	98,700	7,730	7,073	7,401
98,700	98,800	7,739	7,081	7,410
98,800	98,900	7,747	7,090	7,418
98,900	99,000	7,756	7,098	7,427
99,000				
99,000	99,100	7,764	7,107	7,435
99,100	99,200	7,773	7,115	7,444
99,200	99,300	7,781	7,124	7,452
99,300	99,400	7,790	7,132	7,461
99,400	99,500	7,798	7,141	7,469
99,500	99,600	7,807	7,149	7,478
99,600	99,700	7,815	7,158	7,486
99,700	99,800	7,824	7,166	7,495
99,800	99,900	7,832	7,175	7,503
99,900	100,000	7,841	7,183	7,512
100,000 and over		7,845 plus 8.5% of excess over $100,000	7,188 plus 8.5% of excess over $100,000	7,516 plus 8.5% of excess over $100,000

2008 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040ME, line 19 is:			The Tax is:		
Less than $4,850			2.0% of the taxable income		
$ 4,850	but less than	$ 9,700	$ 97	plus 4.5% of excess over	$ 4,850
$ 9,700	but less than	$ 19,450	$ 315	plus 7.0% of excess over	$ 9,700
$ 19,450	or more		$ 998	plus 8.5% of excess over	$ 19,450

For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040ME, line 19 is:			The Tax is:		
Less than $7,300			2.0% of the taxable income		
$ 7,300	but less than	$ 14,550	$ 146	plus 4.5% of excess over	$ 7,300
$ 14,550	but less than	$ 29,200	$ 472	plus 7.0% of excess over	$ 14,550
$ 29,200	or more		$1,498	plus 8.5% of excess over	$ 29,200

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040ME, line 19 is:			The Tax is:		
Less than $9,750			2.0% of the taxable income		
$ 9,750	but less than	$ 19,450	$ 195	plus 4.5% of excess over	$ 9,750
$ 19,450	but less than	$ 38,900	$ 632	plus 7.0% of excess over	$ 19,450
$ 38,900	or more		$1,994	plus 8.5% of excess over	$ 38,900

*This column must also be used by a surviving spouse with dependent child.

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