

**2014 PATS/ATS Testing Draft 10/15/2014**

The following x scenarios are required for 2014 testing. The NACTP test scenarios were used as much as possible.

**\*Important- The IRS assigned Test SSN series 400-00-65xx as indicated in each test scenario must be used for all testing.**

**Maine test #1 (Based on NACTP test #1)**

Taxpayer:  
Eeee Zzzzzz  
1040 EZ Way  
Minot, ME 04258  
DOB: 8/19/1990

SSN 400-00-6501  
Filing Status: S  
Exemptions 1

Federal Forms: 1040EZ, W2(1)

Maine Forms: 1040ME

1040ME  
AMENDED RETURN CHECKBOX - Yes  
RESIDENCY STATUS – Resident  
Line 14 FAGI - \$2,200  
Line 16 MAGI - \$2,200  
Line 17 STANDARD DED - \$6,200  
Line 19 TAXABLE INC - <\$7,950>  
Line 20 TAX - \$0  
Line 24 NET TAX - \$0  
Line 25a MAINE INCOME TAX WITHHELD - \$100  
Line 25e TOTAL - \$100  
Line 26 OVERPAYMENT ON ORIGINAL - \$75  
Line 27 LINE 25E MINUS LINE 26 - \$25

Line 28 INCOME TAX OVERPAID - \$25  
Line 32 NET OVERPAID - \$25  
Line 33b REFUND - \$25

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**Maine test #2 (Based on NACTP test #2)**

Taxpayer:  
Single Parent  
111 Desperate Way  
Augusta, ME 04330  
DOB: 4/15/1973

SSN 400-00-6502  
Filing Status: - HH  
Standard Deduction  
Exemptions: - 2  
Childcare expenses - \$2,200  
Dependent: Livewith Parent SSN: 400-00-6522 DOB:12/30/2004

Federal Forms: 1040A, 2441, Schedule EIC, 8812, 8888, 8867  
W2: Wages -\$20,000, Federal withholding - \$3,600, Maine Withholding - \$200  
Federal Child Care Credit from 2441 - \$303  
Federal EIC - \$2,954  
Federal Additional Child tax credit from 8812 - \$1000

Maine Forms: 1040ME, Sch CP, Sch A, Childcare Credit Wrksht, Prop Tax Fairness  
Credit Wksht

1040ME

RESIDENCY STATUS - Resident  
Line 14 FAGI - \$20,000  
Line 16 MAGI - \$20,000  
Line 19 TAXABLE INC - \$3,000  
Line 20 TAX - \$0  
Line 25a MAINE INCOME TAX WITHHELD - \$200  
Line 25c REFUNDABLE CREDITS - \$128  
Line 25d PROPERTY TAX FAIRNESS CREIDT - \$120  
Line 25e TOTAL - \$448  
Line 26 OVERPAID - \$448  
Line 28 INCOME TAX OVERPAID - \$448  
Line 30 USE TAX - \$19  
Line 31 CHARITABLE CONTRIBUTIONS/PARK PASSES - \$35  
Line 32 NET OVERPAID - \$394  
Line 33b REFUND - \$394

Line 33c ROUTING NUMBER – 123456780  
Line 33d ACCOUNT NUMBER – 456789B  
Line 33e TYPE OF ACCOUNT - Savings

Schedule CP

Line 8 INDIVIDUAL DAY-USE PARK PASSES - \$35  
Line 11 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES - \$35

Schedule A

Line 2 CHILD CARE CREDIT - \$128  
Line 7 EARNED INCOME CREDIT Federal \$2,954 X .05 - \$148  
Line 21 TOTAL - \$148  
Line 22 TAX - \$0  
Line 23 ALLOWABLE CREDIT - \$0

Childcare Worksheet

QUALITY CHILD CARE PROGRAM NAME - Sandbox Tech  
QUALITY CERTIFICATE NUMBER - 1234  
Line 1 TOTAL EXPENSES FROM FEDERAL 2441 - \$2,200  
Line 1a REGULAR EXPENSES - \$700  
Line 1a QUALITY EXPENSES - \$1,500  
Line 1b PERCENTAGE OF EXPENSES PAID REGULAR - .3182  
Line 1b PERCENTAGE OF EXPENSES PAID QUALITY - .6818  
Line 2 AMT FROM FEDERAL - \$303  
Line 2a REGULAR - \$96  
Line 2a QUALITY - \$207  
Line 3 MAINE CREDIT REGULAR - \$24  
Line 3 MAINE CREDIT QUALITY - \$104  
Line 4 TOTAL LINE 3a & 3b - \$128  
Line 5 REFUNDABLE CHILD CARE CREDIT - \$128  
Line 5a SCHEDULE NR OR SCHEDULE NRH -\$0  
Line 6 NONREFUNDABLE CHILD CARE CREDIT - \$0  
Line 6a SCHEDULE NR OR SCHEDULE NRH -\$0

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 4/15/1973  
Line 2a FEDERAL TOTAL INCOME - \$20,000  
Line 3 TOTAL INCOME - \$20,000  
Line 5a TOTAL RENT PAID - \$9,600  
Line 5b RENT REDUCED - No  
Line 5d LINE 5a MINUS LINE 5c - \$9,600  
Line 5e LINE 5d x 15% - \$1,440  
Line 5f LANDLORD INFORMATION – Joe Smith (207) 555-9999  
Line 6 TOTAL LINES 4 AND 5e - \$1,440  
Line 7 AMOUNT FROM TABLE - \$2,600  
Line 8 BENEFIT BASE - \$1,440

Line 9 LINE 3 TIMES 6% - \$1,200  
Line 9a LINE 8 GREATER THAN LINE 9 - Yes  
Line 10 LINE 8 MINUS LINE 9 - \$240  
Line 11 LINE 10 TIMES 50% - \$120  
Line 12 AGE 65 OR OLDFER - No  
Line 12a YES = \$900, NO = \$600 - \$600  
Line 9 SMALLER OF LINE 11 OR LINE 12a - \$120

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**Maine test #3 (Based on NACTP test #4)**

Taxpayer:

Passed Away  
111 Main Street  
Augusta, ME 04330  
SSN: 400-00-6504  
DOB: 01/10/1940 (Senior Citizen)  
DOD: 08/23/2014

Spouse:

Investor Widow (Blind)  
SSN: 400-00-6514  
DOB: 5/1/1940 (Senior Citizen)  
Filing Status: MJ  
Standard Deduction plus Over 65 for both spouses and spouse blind  
Exemptions: 2  
Federal Forms: 1040, Schedule B, Schedule D, 8949

Social Security Benefits - \$12,800 Taxable mat - \$10,880,  
1099R Pension income - \$24,000 Federal withholding - \$3,000 Dividend Income (Fed  
Sch B) - \$10,500 Federal withholding - \$500, Maine withholding - \$115  
Capital Gains Fed Sch D) - \$9500  
Total FAGI - \$54,880

Maine Forms: 1040ME, Schedule CP, Schedule 1, Pension Deduction Wksht

1040ME

RESIDENCY STATUS - Resident  
Line 14 FAGI - \$54,880  
Line 15 INCOME MOD - <\$ 18,080>  
Line 16 MAGI - \$36,800  
Line 19 TAXABLE INC - \$12,900  
Line 20 TAX - \$159  
Line 24 NET TAX - \$159  
Line 25a MAINE INCOME TAX WITHHELD - \$115

Line 25e TOTAL - \$115  
Line 29 INCOME TAX UNDERPAID - \$44  
Line 30 USE TAX - \$34  
Line 31 CHARITABLE CONTRIBUTIONS/PARK PASSES - \$70  
Line 34a TAX DUE - \$148  
Line 34c TOTAL AMT DUE - \$148

Schedule CP

Line 10 VEHICLE DAY-USE PARK PASSE - \$70  
Line 11 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES - \$70

Schedule 1

Line 2c SOCIAL SECURITY BEN INCL IN FAGI - \$10,880  
Line 2d PENSION DEDUCTION - \$7,200  
Line 2l TOTAL SUBTRACTIONS - \$18,080  
Line 3 NET MODIFICATION - <\$18,080>

Pension Deduction Worksheet

Line 1 TAXPAYER ELIGIBLE PENSION INC - \$9,600  
Line 1 SPOUSE ELIGIBLE PENSION INC - \$14,400  
Line 3 TAXPAYER SOC SEC BEN - \$5,120  
Line 3 SPOUSE SOC SEC BEN - \$7,680  
Line 4 TAXPAYER - \$4,880  
Line 4 SPOUSE - \$2,320  
Line 5 TAXPAYER - \$4,880  
Line 5 SPOUSE - \$2,320  
Line 7 TAXPAYER - \$4,880  
Line 7 SPOUSE - \$2,320  
Line 8 TAXPAYER TOTAL - \$4,880  
Line 8 SPOUSE TOTAL - \$2,320

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**Maine test #4 (Based on NACTP test #5)**

Taxpayer:

Traveling Salesman  
230 County Road  
Grove City, OH 43123  
SSN: 400-00-6505  
DOB: 9/15/1964

Spouse:

Misses Farmer  
SSN: 400-00-6515  
DOB: 8/22/1964

Filing Status: MJ

Exemptions 5

Federal Itemized Deduction Total - \$3\*,916

Federal Sch A Line 6 real estate taxes - \$4,000

Line 10 Mtg interest - \$15,450

Line 16 Gifts - \$8,000

Line 21 Employee Bus Exp (from form 2106) - \$13,354

Line 22 Tax prep fees - \$543

Line 26 - \$1,431

Line 27 Total Misc Deduction. - \$12,466

Federal Forms: 1040, Schedule A, Schedule F, Schedule SE, 2106, 8812, 8863

Wages - \$50,565, Federal withholding - \$4,245, State withholding - \$1,800

Farm Income Schedule F - \$22,000

One-half of self-employment tax subtraction - \$1,555

Total FAGI - \$71,565

Education credits from form 8863 - \$1,188

Self-employment tax from Schedule SE - \$3,109

Federal Estimate Payments - \$400

Additional child tax credit from Form 8812 - \$1,000

American Opportunity credit from Form 8863 - \$1,000

Maine Forms: 1040ME, Schedules 2, Schedule NR, Sch NR Worksheets A & B

### 1040ME

RESIDENCY STATUS – Part Year Resident

Line 14 FAGI - \$71,565

Line 16 MAGI - \$71,565

Line 17 ITEMIZED DED - \$27,950

Line 19 TAXABLE INC - \$23,865

Line 20 TAX - \$872

Line 23 NONRESIDENT CREDIT - \$753

Line 24 NET TAX - \$119

Line 34a TAX DUE - \$119

Line 34c TOTAL AMT DUE - \$119

ROUTING NUMBER – 123456780

ACCOUNT NUMBER – 4567890

TYPE OF ACCOUNT - Savings

### Schedule 2

Line 1 TOTAL ITEMIZED FROM FED - \$39,916

Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$39,916

Line 6 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$27,950

Line 7 LINE 2e PLUS LINE 6 - \$27,950

### Schedule NR

Maine Residency Period – 1/1/2014-3/1/2014  
Line 1 INCOME (BOX A) - \$71,565  
Line 1 INCOME (BOX B) - \$8,428  
Line 1 INCOME (BOX C) - \$63,137  
Line 2 RATIO OF INCOME - .8826  
Line 3 FEDERAL INCOME ADJUSTMENTS - \$1,372  
Line 4 FEDERAL ADJUSTED GROSS INCOME - \$61,765  
Line 6 NON-MAINE ADJUSTED GROSS INCOME - \$61,765  
Line 7 RATIO OF MAINE ADJUSTED GROSS INCOME - .8631  
Line 8 TAX SUBTOTAL - \$872  
Line 9 NON-RESIDENT CREDIT - \$753

Worksheet A - Residency Information Worksheet

“Yourself” column

Line 1 NAME - Traveling Salesman  
Line 1a SSN – 400-00-6508  
Line 1b DATE OF BIRTH – 9/15/1964  
Line 1c OCCUPATION - Salesman  
Line 2 DOMICILED IN – ME, OH  
Line 4 DAYS SPENT IN MAINE - 60  
Line 5 OWN(ED) PROPERTY IN MAINE - Yes  
Line 5a MUNICIPALITY - Augusta  
Line 5b HOMESTEAD OR VETERANS EXEMPTION - No  
Line 5c DISPOSED OF PROPERTY – Yes  
DATE DISPOSED OF PROPERTY – 3/1/14  
Line 6 DATE BECAME A RESIDENT – 1/1/14  
Line 6b REGISTERED TO VOTE IN MAINE - No  
Line 6c PPURCHASED A HOME IN MAINE - No  
Line 6d DRIVER’S LICENSE IN MAINE – No  
Line 6e REGISTERED AN AUTO IN MAINE – No  
Line 7 DATE BECAME A NONRESIDENT – 3/2/14  
Line 7a NEW STATE OF RESIDENCE - OH  
Line 7b REGISTERED TO VOTE – Yes  
Line 7b DATE – 4/1/14  
Line 7c PPURCHASED A HOME IN NEW STATE - Yes  
Line 7c DATE – 7/1/14  
Line 7d DRIVER’S LICENSE IN NEW STATE - Yes  
Line 7d DATE – 4/1/14  
Line 7e REGISTERED AN AUTO IN NEW STATE - Yes  
Line 7e DATE – 4/1/14  
Line 7f SPOUSE AND DEPENDENTS MOVED - Yes  
Line 8a PERFORMED WORK OR SERVICES IN MAINE - No  
Line 8b REGISTERED AUTO OR OTHER VEHICLE IN MAINE - No  
Line 8c RENEWED A MAINE DRIVER’S LICENSE - No  
Line 8d VOTED IN MAINE - No  
Line 8e ATTENDED OR SENT CHILD TO A MAINE SCHOOL - No

Line 8f MAINE RESIDENT HUNTING OR FISHING LICENSE - No  
Line 8g LISTED MAINE AS YOUR LEGAL RESIDENCE - No  
Line 8h MAINE TRADE OR PROFESSIONAL LICENSES - No

“Spouse” column

Line 1 NAME – Misses Farmer  
Line 1a SSN – 400-00-6518  
Line 1b DATE OF BIRTH – 8/22/1964  
Line 1c OCCUPATION - Farmer  
Line 2 DOMICILED IN – ME, OH  
Line 4 DAYS SPENT IN MAINE - 60  
Line 5 OWN(ED) PROPERTY IN MAINE - Yes  
Line 5a MUNICIPALITY - Augusta  
Line 5b HOMESTEAD OR VETERANS EXEMPTION - No  
Line 5c DISPOSED OF PROPERTY - Yes  
Line 6 DATE BECAME A RESIDENT – 1/1/14  
Line 6b REGISTERED TO VOTE IN MAINE - No  
Line 6c PURCHASED A HOME IN MAINE - No  
Line 6d DRIVER’S LICENSE IN MAINE – No  
Line 6e REGISTERED AN AUTO IN MAINE – No  
Line 7 DATE BECAME A NONRESIDENT – 3/2/14  
Line 7a NEW STATE OF RESIDENCE - OH  
Line 7b REGISTERED TO VOTE – Yes  
Line 7b DATE – 4/1/14  
Line 7c PURCHASED A HOME IN NEW STATE - Yes  
Line 7c DATE – 7/1/14  
Line 7d DRIVER’S LICENSE IN NEW STATE - Yes  
Line 7d DATE – 4/1/14  
Line 7e REGISTERED AN AUTO IN NEW STATE - Yes  
Line 7e DATE – 4/1/14  
Line 7f SPOUSE AND DEPENDENTS MOVED - Yes  
Line 8a PERFORMED WORK OR SERVICES IN MAINE - No  
Line 8b REGISTERED AUTO OR OTHER VEHICLE IN MAINE - No  
Line 8c RENEWED A MAINE DRIVER’S LICENSE - No  
Line 8d VOTED IN MAINE - No  
Line 8e ATTENDED OR SENT CHILD TO A MAINE SCHOOL - No  
Line 8f MAINE RESIDENT HUNTING OR FISHING LICENSE - No  
Line 8g LISTED MAINE AS YOUR LEGAL RESIDENCE - No  
Line 8h MAINE TRADE OR PROFESSIONAL LICENSES - No

Worksheet B - Income Allocation Worksheet

Line 1 WAGES Col A - \$ 49,565  
Line 1 WAGES Col B - \$ 8,428  
Line 1 WAGES Col D - \$ 41,371  
Line 11 FARM INCOME/LOSS Col A - \$ 22,000  
Line 11 FARM INCOME/LOSS Col D - \$ 22,000

Line 15 ADD LINES 1 THROUGH 14 Col A - \$ 71,565  
Line 15 ADD LINES 1 THROUGH 14 Col B - \$ 8,428  
Line 15 ADD LINES 1 THROUGH 14 Col D - \$ 63,137

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**Maine test #5 (Based on NACTP test #7)**

Taxpayer:

Rental Investor  
511 Carol Boulevard  
Bangor, ME 04401  
SSN: 400-00-6507  
DOB: 2/28/1970

Spouse:

Lucky Gambler  
SSN: 400-00-6517  
DOB: 3/12/1970

Filing Status: MJ

Standard Deduction  
Exemptions 8

Dependents:

Slot Machine SSN: 400-00-6527 Elig for child tax credit: X  
Black Jack SSN: 400-00-6537 Elig for child tax credit: X  
Poker Table SSN: 400-00-6547 Elig for child tax credit: X  
Horse Racing SSN: 400-00-6557 Elig for child tax credit: X  
Sports Book SSN: 400-00-6567  
Bingo Hall SSN: 400-00-6577

Federal Forms: 1040, W2 (1), 1099R (1), W2G (1), Schedule E pg 1 (2), Schedule E pg 2 (1), Schedule EIC, 4562, 5329, 8582, 8812, 8867

W2: Wages - \$3,500, Federal withholding - \$800, MSRS 1,500

IRA Distributions - \$12,200, Maine Withholding - \$150

Other Income (Gambling): - \$16,500 Federal withholding - \$2,000, Maine withholding - \$50

Total FAGI - \$32,200

Federal addtl tax on IRAs - \$1000

Federal EIC - \$1,586

Federal Additional Child Tax Credit from 8812 - \$75

Maine Forms: 1040ME, Schedule CP, Schedule A, Educational Opportunity Credit Worksheet, Schedule 1, Prop Tax Fairness Credit Wksht

1040ME

RESIDENCY STATUS - Resident

Line 14 FAGI - \$32,200

Line 16 MAGI - \$32,200

Line 19 TAXABLE INC - <\$11,800>

Line 20 TAX - \$0

Line 20a TAX CREDIT RECAPTURE AMOUNT - \$50

Line 22 TAX CREDITS - \$50

Line 24 NET TAX - \$0

Line 25a MAINE INCOME TAX WITHHELD - \$200

Line 25b ESTIMATED TAX PAYMENTS - \$1,000

Line 25c REFUNDABLE TAX CREDITS - \$1,800

Line 25d PROPERTY TAX FAIRNESS CREDIT - \$600

Line 25e TOTAL - \$3,600

Line 26 OVERPAID - \$3,600

Line 30 USE TAX - \$29

Line 360a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS - \$1,400

Line 31 CHARITABLE CONTRIBUTIONS/PARK PASSES - \$92

Line 30 NET OVERPAYMENT - \$2,079

Line 30b REFUND - \$2,079

Schedule CP

Line 4 MAINE MILITARY FAMILY RELIEF FUND - \$10

Line 5 MAINE VETERANS' MEMORIAL CEMETERY MAINT. FUND - \$5

Line 6 MAINE PUBLIC LIBRARY FUND - \$7

Line 7 TOTAL CONTRIBUTIONS - \$22

Line 9 VEHICLE DAY-USE PARK PASSES - \$70

Line 11 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES - \$92

Schedule A

Line 3 CREDIT FOR EDUCATIONAL OPPORTUNITY - \$1,800

Line 5 TOTAL REFUNDABLE CREDITS - \$1,800

Line 8 EARNED INCOME CREDIT Federal \$1,586 X .05 - \$79

Line 21 TOTAL NON REFUNDABLE CREDITS - \$79

Line 22 MAINE INCOME TAX - \$50

Line 23 ALLOWABLE NONREFUNDABLE CREDITS - \$50

Educational Opportunity Credit Worksheet

YOUR NAME – Bingo Hall

SOCIAL SECURITY NUMBER – 400-00-6577

Line A CHECK THE TYPE OF DEGREE - Bachelor's

Line A DATE YOU GRADUATED – 5/13/2013

Line B COLLEGE OR UNIVERSITY – University of Maine

Line B NAME OF DEGREE ON DIPLOMA – Bachelor of Science in Biology

Line C Check if degree is in "STEM" - Yes

Line 1 MONTHLY BENCHMARK LOAN PAYMENT - \$356

Line 2 MONTHLY ELIGIBLE EDUCATION LOAN PAYMENT DUE - \$150  
Line 3 MONTHLY ELIGIBLE EDUCATION LOAN PAYMENT YOU PAID - \$150  
Line 4 SMALLEST OF LINES 1, 2 AND 3 - \$150  
Line 5a MONTHS OF MAINE RESIDENCY - 12  
Line 5b MONTHS WORKED FOR MAINE EMPLOYER - 12  
Line 5c MONTHS ELIGIBLE PAYMENTS MADE - 12  
Line 6 GROSS CREDIT - \$1,800  
Line 7a EDUCATION LOAN AMOUNT YOU PAID - \$1,800  
Line 7b LOAN AMOUNT PAID BY YOU AND YOUR EMPLOYER - \$1,800  
Line 7c DIVIDE LINE 7a by LINE 7b - 1.0000  
Line 8 MODIFIED GROSS CREDIT - \$1,800  
Line 9 CREDIT HOURS EARNED AFTER DECEMBER 31, 2007 - 128  
Line 10 TOTAL CREDIT HOURS EARNED - 128  
Line 11 DIVIDE LINE 9 BY LINE 10 - 1.0000  
Line 12 MULTIPLY LINE 8 BY LINE 11 - \$1,800

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 02/28/1970  
Spouse DOB - 03/12/1970  
Line 2a FEDERAL TOTAL INCOME - \$32,200  
Line 3 TOTAL INCOME - \$32,200  
Line 4 PROPERTY TAX PAID - \$3,568  
Line 6 TOTAL LINES 4 AND 5e - \$3,568  
Line 7 AMOUNT FROM TABLE - \$3,200  
Line 8 BENEFIT BASE - \$3,200  
Line 9 LINE 3 TIMES 6% - \$1,932  
Line 9a LINE 8 GREATER THAN LINE 9 - Yes  
Line 10 LINE 8 MINUS LINE 9 - \$1,268  
Line 11 LINE 10 TIMES 50% - \$634  
Line 12 AGE 65 OR OLDER - No  
Line 12a YES = \$900, NO = \$600 - \$600  
Line 9 SMALLER OF LINE 11 OR LINE 12a - \$600

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**Maine test #6 (Based on NACTP test #8)**

Taxpayer:  
Baby Sitter  
222 Nursery Lane  
Portland, ME 04101  
SSN: 400-00-6508  
DOB: 10/21/1964

Filing Status: QW Spouse died 06/10/2013  
Exemptions 2

Federal Itemized Deduction Total - -\$13,750  
Sch A Line 6 real estate taxes - \$1,244  
Line 7 Personal property taxes - \$2,300  
Line 10 Mortgage interest - \$3,353  
Line 16 Gifts - \$2,253  
Line 17 Donations - \$4,600  
Childcare expenses - \$5,000 ELIGIBLE FOR EIC  
Dependent: John Doe SSN: 400-00-6528 DOB:3/19/2002

Federal Forms: 1040, Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC, 8812, 8829, 8283, 8867

Business Income (Fed Sch C) - \$13,096  
Total FAGI - \$ 25,371  
Federal Child Care Credit - \$373  
Federal EIC - \$2,099  
Federal Additional Child Tax Credit from 8812 - \$1,000  
Federal Self Employment Tax from Schedule SE - \$1,850

Maine Forms: 1040ME, Schedule CP, Schedule A, Childcare Credit Wrksht, Schedule 2, Prop Tax Fairness Credit Wksht

1040ME

RESIDENCY STATUS - Resident  
Line 14 FAGI - \$25,371  
Line 16 MAGI - \$25,371  
Line 17 ITEMIZED DED - \$13,750  
Line 19 TAXABLE INC - \$3,721  
Line 20 TAX - \$0  
Line 25c REFUNDABLE TAX CREDITS - \$156  
Line 25d PROPERTY TAX FAIRNESS CREIDIT - \$13  
Line 25e TOTAL - \$169  
Line 29 OVERPAID - \$169  
Line 30 USE TAX - \$24  
Line 31 CHARITABLE CONTRIBUTIONS/PARK PASSES - \$15  
Line 31a CREDIT TO 2014 EST TAX - \$100  
Line 31b REFUND - \$30  
Line 33c ROUTING NUMBER – 123456780  
Line 33d ACCOUNT NUMBER – 5678901  
Line 33e TYPE OF ACCOUNT – Checking

Schedule CP

Line 1 ENDANGERED & NONGAME WILDLIFE FUND - \$5  
Line 2 MAINE CHILDREN'S TRUST - \$5  
Line 3 COMPANION ANIMAL STERILIZATION FUND - \$5  
Line 7 TOTAL CONTRIBUTIONS - \$15

Line 11`TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES - \$15

Schedule A

Line 2 CHILD CARE CREDIT - \$156

Line 4 TOTAL REFUNDABLE CREDITS - \$156

Line 7 EARNED INCOME CREDIT Federal \$2,099 X .05 - \$105

Line 21 TOTAL - \$105

Line 22 TAX - \$0

Line 23 ALLOWABLE CREDIT - \$0

Childcare Worksheet

QUALITY CHILD CARE PROGRAM NAME – Child Care Services

QUALITY CERTIFICATE NUMBER - 7823

Line 1 TOTAL EXPENSES FROM FEDERAL 2441 - \$6,000

Line 1a REGULAR EXPENSES - \$2,000

Line 1a QUALITY EXPENSES - \$4,000

Line 1b PERCENTAGE OF EXPENSES PAID REGULAR - .3333

Line 1b PERCENTAGE OF EXPENSES PAID QUALITY - .6667

Line 2 AMT FROM FEDERAL - \$373

Line 2a REGULAR - \$124

Line 2a QUALITY - \$249

Line 3 MAINE CREDIT REGULAR - \$31

Line 3 MAINE CREDIT QUALITY - \$125

Line 4 TOTAL LINE 3a & 3b - \$156

Line 5 REFUNDABLE CHILD CARE CREDIT - \$156

Line 5a SCHEDULE NR OR SCHEDULE NRH - \$0

Line 6 NONREFUNDABLE CHILD CARE CREDIT - \$0

Line 6a SCHEDULE NR OR SCHEDULE NRH - \$0

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED -\$13,750

Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$13,750

Line 6 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$13,750

Line 7 LINE 2e PLUS LINE 6 - \$13,750

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 10/21/1958

Line 2a FEDERAL TOTALINCOME - \$26,296

Line 3 TOTALINCOME - \$26,296

Line 4 PROPERTY TAX PAID - \$1,244

Line 5a TOTALRENT PAID - \$2,400

Line 5b RENT REDUCED - No

Line 5d LINE 5a MINUS LINE 5c - \$2,400

Line 5e LINE 5d x 15% - \$360

Line 5f LANDLORD INFORMATION – Ralph Slumlord (207) 555-8888

Line 6 TOTAL LINES 4 AND 5e - \$1,604

Line 7 AMOUNT FROM TABLE - \$2,600  
Line 8 BENEFIT BASE - \$1,604  
Line 9 LINE 3 TIMES 6% - \$1,578  
Line 9a LINE 8 GREATER THAN LINE 9 - Yes  
Line 10 LINE 8 MINUS LINE 9 - \$26  
Line 11 LINE 10 TIMES 50% - \$13  
Line 12 AGE 65 OR OLDFER – No  
Line 12a YES = \$900, NO = \$600 - \$600  
Line 9 SMALLER OF LINE 11 OR LINE 12a - \$13

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**Maine test #7 (Based on NACTP test #10)**

Taxpayer:  
Foreign Address  
123 Front Street  
06579 Rome Italy  
SSN: 400-00-6510  
DOB: 11/24/197

Spouse:  
Jane Address  
SSN: 400-00-6520  
DOB: 10/24/1974  
Filing Status: MJ  
Itemized Deductions  
Exemptions: 2

MFJ couple moved to Rome in 2013; 1 W2 per each TP & SP; itemized deductions; no children;  
(both the base form and the W2's should reflect the foreign address)  
Forms: 1040, W2 (2), Schedule A, Schedule B

Maine Forms: 1040ME, Sch. 1, Sch. 2, Form 2210

1040ME  
RESIDENCY STATUS – Resident  
Line 14 FAGI - \$68,667  
Line 15 INCOME MOD - <\$ 250>  
Line 16 MAGI - \$68,417  
Line 17 ITEMIZED DED - \$20,025  
Line 19 TAXABLE INC - \$40,492  
Line 20 TAX - \$1,953  
Line 29 INCOME TAX UNDERPAID - \$1,953  
Line 34a TAX DUE - \$1,953

Line 34b UNDERPAYMENT PENALTY - \$84  
Line 34c TOTAL AMT DUE - \$2,037  
ROUTING NUMBER – 0123456725  
ACCOUNT NUMBER – 1234000007  
TYPE OF ACCOUNT - Checking

Schedule 1

Line 2b STATE INCOME TAX REFUND - \$250  
Line 2l TOTAL SUBTRACTIONS - \$250  
Line 3 NET MODIFICATION - <\$250>

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED -\$21,275  
Line 2a STATE TAXES ADD BACK - \$1,250  
Line 4 LINE 1 MINUS LINES 2a, b, c, AND d PLUS LINE 3 - \$20,025  
Line 6 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$20,025  
Line 7 LIME 2e PLUS LINE 6 - \$20,025

Form 2210

Line 1 2014 TAX -\$1,953  
Line 2 MULTIPLY TAX ON LINE 1 BY 90% - \$1,758  
Line 3 2014 MAINE INCOME TAX WITHHELD - \$0  
Line 4 SUBTRACT LINE 3 FROM LINE 1. - \$1,953  
Line 5 2013 TAX -\$1,959  
Line 6 LINE 2 OR LINE 5, WHICHEVER IS LESS - \$1,758  
Line 7 MULTIPLY THE AMOUNT ON LINE 6 BY .25 - \$440  
Line 9A ESTIMATED TAX DUE - \$440  
Line 9B ESTIMATED TAX DUE - \$440  
Line 9C ESTIMATED TAX DUE - \$440  
Line 9D ESTIMATED TAX DUE - \$440  
Line 11A SUBTRACT LINE 10D FROM LINE 9 - \$440  
Line 11B SUBTRACT LINE 10D FROM LINE 9 - \$440  
Line 11C SUBTRACT LINE 10D FROM LINE 9 - \$440  
Line 11D SUBTRACT LINE 10D FROM LINE 9 - \$440  
Line 11aA UNDERPAYMENT - \$440  
Line 11aB UNDERPAYMENT - \$440  
Line 11aC UNDERPAYMENT - \$440  
Line 11aD UNDERPAYMENT - \$440  
Line 12A DATE OF PAYMENT – 4/15/15  
Line 12B DATE OF PAYMENT – 4/15/15  
Line 12C DATE OF PAYMENT – 4/15/15  
Line 12D DATE OF PAYMENT – 4/15/15  
Line 13A MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12 - 12  
Line 13B MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12 - 10  
Line 13C MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12 - 7  
Line 13D MONTHS FROM DUE DATE TO DATE SHOWN ON LINE 12 - 3

Line 14A RATE FROM TABLE - 0.072290  
Line 14B RATE FROM TABLE - 0.059889  
Line 14C RATE FROM TABLE - 0.041555  
Line 14D RATE FROM TABLE - 0.017602  
Line 15A UNDERPAYMENT PENALTY - \$32  
Line 15A UNDERPAYMENT PENALTY - \$26  
Line 15A UNDERPAYMENT PENALTY - \$18  
Line 15A UNDERPAYMENT PENALTY - \$8  
Line 16 TOTAL UNDERPAYMENT PENALTY - \$84

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**Maine test #8 (Not based on a 2014 NACTP test)**

Taxpayer:

Greg Smartie  
3921 Longhill Station Rd  
Williamsburg, VA 23188  
SSN: 400-00-6565  
DOB: 11/24/1971

Spouse:

Gail Smartie  
SSN: 400-00-6575  
DOB: 10/24/1971  
Federal Filing Status: MJ  
Exemptions: 3

Federal Itemized Deductions total - \$21,916  
Federal Sch A Line 5a State taxes - \$4,525  
Line 5b General sales tax - \$2093  
Line 10 Mtg interest \$5807  
Line 16 Gifts - \$650  
Line 21 Employee Bus Exp (from form 2106) - \$8841  
File Maine return with filing status Single residency status part year-resident 2  
exemptions  
Federal Forms: 1040, schedule A, Form 2106  
W2: Gail Smartie Wages - \$30,429, Federal withholding - \$1,542, VA State withholding  
-\$1,266, no ME withholding  
W2: Greg Smartie Wages - \$62,192 Federal withholding - \$6,301, ME withholding -  
\$525 ME Wages - \$8,735  
TOTAL FAGI - \$92,621

Maine Forms: 1040ME, Schedule 2, Schedule NRH, Worksheets A&B

1040ME

FILING STATUS – Married Filing Separately  
RESIDENCY STATUS – Non-Resident  
Line 13 EXEMPTIONS - 2  
Line 14 FAGI - \$62,192  
Line 16 MAGI - \$62,192  
Line 17 ITEMIZED DEDUCTIONS - \$11,678  
Line 18 EXEMPTION AMT - \$6,602  
Line 19 TAXABLE INC - \$43,912  
Line 20 TAX - \$2,850  
Line 23 NONRES CREDIT - \$2,449  
Line 24 NET TAX - \$401  
Line 25a MAINE INCOME TAX WITHHELD - \$525  
Line 25e – TOTAL - \$525  
Line 28 INCOME TAX OVERPAID - \$124  
Line 32 NET OVERPAY - \$124  
Line 33b REFUND - \$124

Schedule 2

Line 1 TOTAL ITEMIZED FROM FED - \$21,916  
Line 2a STATE TAXES ADD BACK - \$4,525  
Line 4 LINE 1 MINUS LINES 2a, b, c, d AND e PLUS LINE 3 - \$17,391  
Line 6 ENTER THE SMALLER OF LINE 4 OR LINE 5 - \$17,391  
Line 7 LINE 2e PLUS LINE 6 - \$17,391

Schedule NRH

Line 1a Col A WAGES - \$92,621  
Line 1a Col B WAGES - \$62,192  
Line 1a Col C WAGES - \$53,457  
Line 1f Col A TOTAL INC - \$92,621  
Line 1f Col B TOTAL INC - \$62,192  
Line 1f Col C TOTAL INC - \$53,457  
Line 2 Col B RATIO OF INC - .06715  
Line 2 Col C RATIO OF INC - .08595  
Line 4 Col A FAGI - \$92,621  
Line 4 Col B FAGI - \$62,192  
Line 4 Col C FAGI - \$53,457  
Line 6 Col A MAGI - \$92,621  
Line 6 Col B MAGI - \$62,192  
Line 6 Col C MAGI - \$53,457  
Line 7 Col B RATIO OF MAGI - .06715  
Line 7 Col C RATIO OF MAGI - .08595  
Line 8 Col A DEDUCTIONS - \$17,391  
Line 8 Col B DEDUCTIONS - \$11,678  
Line 9a Col A DEPENDENT EXEMPTIONS - \$3,950  
Line 9a Col B DEPENDENT EXEMPTIONS - \$2,652  
Line 9b Col B YOURSELF - \$6,602

Line 9c Col B TOTAL EXEMPT - \$6,602  
Line 10 Col C ME TAX - \$2,850  
Line 11 Col C NONRES CREDIT - \$2,449

Worksheet A - Residency Information Worksheet

Yourself" column

Line 1 NAME - Greg Smartie  
Line 1a SSN - 400-00-6565  
Line 1b DOB - 11/24/19711  
Line 1c OCCUPATION - Construction  
Line 2 DOMICILED IN - VA  
Line 3a STATE OF LEGAL RESIDENCE - VA  
Line 4 NUMBER OF DAYS SPENT IN MAINE - 51 days  
Line 5 OWN(ED) A HOME/REAL PROPERTY IN MAINE - No  
Line 8a PERFORMED ANY WORK OR SERVICES IN MAINE - Yes  
Line 8a EMPLOYER – ABC Corporation

Worksheet B - Income Allocation Worksheet B

Line 1 Col A WAGES - \$62,192  
Line 1 Col D WAGES - \$62, 192  
Line 1 Col E WAGES - \$8,735  
Line 15 Col A TOTAL - \$62,192  
Line 15 Col D TOTAL - \$62, 192  
Line 15 Col E TOTAL - \$8,735

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**Maine test #9 (Not based on a 2014 NACTP test)**

Taxpayer:

Ptfc Credit  
51 Commerce Drive  
Augusta, ME 04330  
SSN: 400-00-6544  
DOB: 08/13/1935 (Senior Citizen)

Spouse:

Missus Credit  
SSN: 400-00-6594  
DOB: 11/20/1936 (Senior Citizen)  
Filing Status: MJ  
Exemptions: 2

Federal Forms: None

Maine Forms: 1040ME, Sch PTFC

1040ME

Box A - Checked

FILING STATUS – Married Filing Jointly

RESIDENCY STATUS – Resident

Box 12a - Checked

Box 12bv - Checked

Line 13 EXEMPTIONS - 2

Line 14 FAGI - \$0

Line 16 MAGI - \$0

Line 19 TAXABLE INC - \$0

Line 20 TAX - \$0

Line 24 NET TAX - \$0

Line 25d PROPERTY TAX FAIRNESS CREDIT - \$580

Line 25e TOTAL PAYMENTS - \$580

Line 27 OVERPAID - \$580

Line 32 NET OVERPAY - \$580

Line 33b REFUND - \$580

Property Tax Fairness Credit Worksheet

Taxpayer DOB - 8/13/1935

Line 1a SOCIAL SECURITY BENEFITS - \$11,400

Line 1b INTEREST AND DIVIDENDS - \$207

Line 1c PENSIONS, ANNUITIES AND IRAS - \$9,180

Line 3 TOTAL INCOME - \$20,787

Line 4 PROPERTY TAX PAID - \$2,407

Line 6 TOTAL LINES 4 AND 5e - \$2,407

Line 7 AMOUNT FROM TABLE - \$2,600

Line 8 BENEFIT BASE - \$2,407

Line 9 LINE 3 TIMES 6% - \$1,247

Line 9a LINE 8 GREATER THAN LINE 9 - Yes

Line 10 LINE 8 MINUS LINE 9 - \$1,160

Line 11 LINE 10 TIMES 50% - \$580

Line 12 AGE 65 OR OLDER – Yes

Line 12a YES = \$900, NO = \$600 - \$900

Line 9 SMALLER OF LINE 11 OR LINE 12a - \$580