

Maine Residents Property Tax and Rent Refund “Circuit Breaker” Program

Application and Instructions for Refunds of:

- Property Tax Assessed in 2006
- Rent Paid during 2006

REFUNDS UP TO \$2,000!

Over **200,000** Maine households qualify for property tax and rent refunds!
You may be one of them!

File online now at www.maine.gov/revenue

YOU MAY QUALIFY IF:

- You do not have a spouse or dependent(s) and your 2006 household income was \$80,750 or less; or
 - You have a spouse or dependent(s) and your 2006 household income was \$105,750 or less
- AND**
- Your 2006 property tax was more than 4% of your 2006 household income; or,
 - The rent you paid in 2006 was more than 20% of your 2006 household income

NOTE: Low-income Seniors do not need to meet these requirements

(See pages 2 and 3 for more information)

Applications must be filed by June 2, 2008

MAINE RESIDENTS PROPERTY TAX and RENT REFUND PROGRAM

“The Circuit Breaker Program”

Who is Eligible? Homeowners or renters of any age who meet all of the following requirements:

- a) Were Maine residents for all 12 months of 2006.
- b) Owned or rented a home in Maine for all 12 months of 2006 and occupied that home for at least 6 months of 2006.
- c) **Lived alone** and total household income in 2006 was \$80,750 or less; **OR, lived with a spouse or dependent(s)** and total household income in 2006 was \$105,750 or less.
- d) Had a 2006 property tax bill that was more than 4% of total household income; **OR**, paid rent in 2006 that was more than 20% of total household income. **Except:** *Seniors do not need to meet this requirement when their income is not more than \$13,200 for those living alone or not more than \$16,300 when living with a spouse or dependent.*

Seniors may qualify under the Senior or General portion of the program. Senior claimants will receive the larger of either the Senior refund or the General refund.

Dependents. If you are a dependent of another person, you generally cannot file for a refund.

Estates. Estates may not file for a refund.

Household. Your household includes yourself, your spouse, if applicable, and any person you can claim as a dependent for the year for which relief is requested whether or not that dependent is actually claimed as a dependent on your tax return.

Household income. You must include income received by all members of the household during 2006 (see pages 7 through 9 for more information).

Seniors. A senior is an individual who was age 62 or over on December 31, 2006 (**age 55 or over if disabled**). An applicant is considered disabled if they received federal disability payments. If married, both husband and wife must have received federal disability payments.

Subsidized housing. Renters who lived in subsidized housing (rent paid in part by the government) do not qualify for a refund. **EXCEPT:** Disabled applicants who are receiving social security disability benefits or supplemental security income disability benefits do qualify for a refund if they meet all the other requirements listed above. Also, senior applicants who live in subsidized housing do qualify for a refund if they meet all the other requirements listed above for a senior household.

How much is the refund? Your refund will be calculated for you. Refunds are between \$10 and \$2,000. Refunds are based on the amount of 2006 property tax or rent and 2006 household income. *Except for refunds issued under the Senior portion of the program, refunds less than \$10 are not issued.* For more information, see pages 4 and 5.

How do I get a refund? Fill out this form. File by computer (see page 10) or mail the completed form to Maine Revenue Services in the envelope attached. We will issue you a refund if you qualify. We will write to you if you do not qualify. Please wait at least 8 weeks for your refund to arrive before you contact us.

FOR HELP with the PROPERTY TAX and RENT REFUND PROGRAM

I-file: www.maine.gov/revenue (click on Electronic Services)

General Information: www.maine.gov/revenue (click on Tax Relief) **or** call 207-626-8475 - weekdays 8:00 a.m. - 5:00 p.m.

To get forms: Download from www.maine.gov/revenue (click on Forms, Publications & Applications) **or** call 207-624-7894 - everyday 24 hours (to leave your name and address).

Refund information: www.maine.gov/revenue (click on Electronic Services) - everyday 24 hours. **You must have your social security number and total income ready.**

NexTalk (TTY service): 888-577-6690
Weekdays 8:00 a.m. - 4:30 p.m.

Write to: Maine Revenue Services, PO Box 9116, Augusta, Maine 04332-9116.

OTHER PROPERTY TAX RELIEF PROGRAMS

To receive any of the exemptions listed below, you must fill out and submit an application on or before April 1st of the property tax year at the local municipal office in the town or city where the property is located. **Contact your town office for more information.**

Homestead Exemption – This program provides property tax relief for Maine residents who have owned a homestead in Maine for the twelve months immediately preceding April 1st.

Veteran Exemption – A veteran who is a Maine resident and who served active duty during a recognized war period and who is 62 years or older, or who is receiving 100% disability as a veteran, or who became 100% disabled while serving, is eligible for property tax relief.

Paraplegic Veteran – A veteran who received a federal grant for a specially adapted housing unit may be eligible for property tax relief.

Blind Exemption – An individual who is determined to be legally blind is eligible for property tax relief.

How do unmarried people who shared a home file for a refund? Each must file a separate application. *For example,* three people owned a home and shared expenses. All three lived in the home in 2006. Each had their own income and no one was another’s dependent. Each should file a form as if living alone. Each should list their own income. Each should claim their share of the total tax bill or rent paid. Each applicant must attach a copy of the property tax bill or rental agreement which shows the amount that they pay.

How do I change my application once it is filed? If you made a mistake on any part of the application or have additional information to give us, you must notify us of the changes. Call, write or send an email to income.tax@maine.gov to tell us the change(s). **Do not file another application.**

Do you qualify? Follow the charts below.

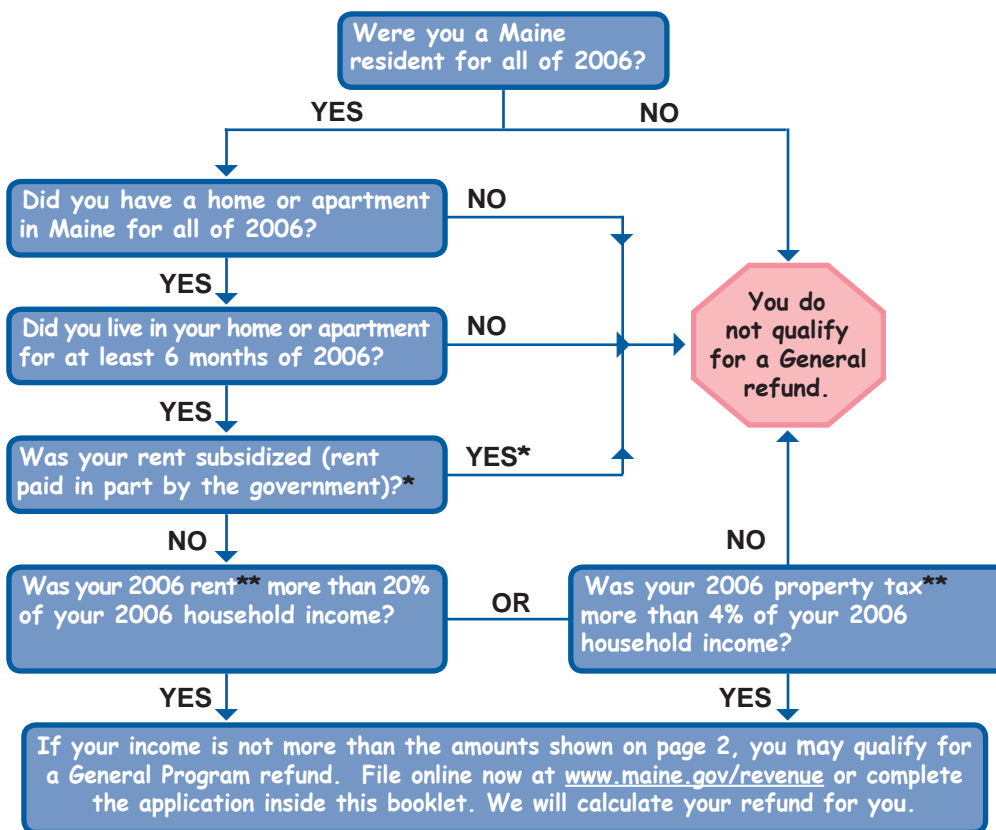
GENERAL PROGRAM

For applicants of all ages.

See page 4 for refund information and examples.

***NOTE:** If your rent was subsidized and you received social security disability benefits or supplemental security income benefits in 2006, you may still qualify for a refund.

****NOTE:** If you paid both property tax and rent during 2006, add 20% of your rent to your property tax to see if the total is more than 4% of your household income. If it is, you may qualify for a refund.

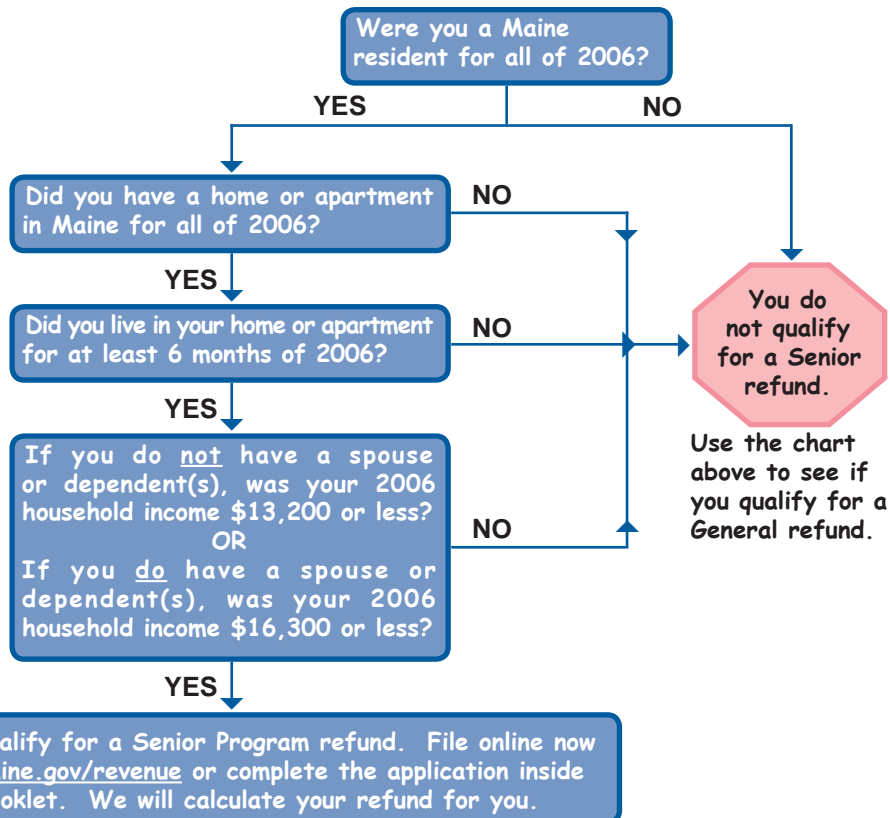


SENIOR PROGRAM

Use this chart only if you were age 62 or over on December 31, 2006 (age 55 or over if disabled).

See page 2 for more information for Seniors.

See page 5 for refund information and examples.



Senior claimants will receive the larger of either the Senior refund or the General refund.

WE WILL CALCULATE YOUR REFUND FOR YOU!

GENERAL REFUND PROGRAM

(Seniors also see page 5)

We will calculate your refund for you. You only need to provide the amount of your 2006 household income and your 2006 property tax or rent. We will do the rest for you. The explanation and examples below should help you see how much your refund might be.

EXPLANATION OF HOW THE GENERAL PROGRAM REFUND IS CALCULATED

The refund is equal to 50% of the benefit base that is more than 4% of household income, but not more than 8% of household income, **plus** 100% of the benefit base that is more than 8% of household income. *(NOTE: The benefit base up to 4% of household income is not included in the refund calculation.)* The maximum refund is \$2,000.

The "benefit base" is the amount of property tax based on the April 1, 2006 assessment on your house and house lot (up to 10 acres). For renters, the benefit base is equal to 20% of the total rent paid in 2006 for the right of occupancy. NOTE: If the rent paid included heat, we will subtract 15% of the rent paid before we determine your benefit base.

The benefit base must be reduced if you rented out part of your home or used part of it for business purposes. See instructions for lines 4 and 5 of the application on pages 6 and 7.

If you live alone, the benefit base cannot be more than \$3,250. If you live with a spouse or dependent(s) the benefit base cannot be more than \$4,250.

SAMPLE REFUND CHART

The chart below shows sample refund amounts based on certain income and benefit base amounts. Your refund may be different from the amounts shown, depending on your income and benefit base. **EXAMPLE:** Ben lives alone in his home. His 2006 household income was **\$35,000**. His 2006 property tax (benefit base) was **\$2,000**. Ben's refund will be about \$300.

		STEP 2: AND YOUR BENEFIT BASE IS:										
		\$250	\$500	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,250	\$3,500	\$4,000	\$4,250
STEP 1: IF YOUR HOUSEHOLD INCOME IS:		STEP 3: YOUR REFUND MAY BE:										
		\$0	\$250	\$500	\$1,000	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	\$5,000	\$25	\$200	\$700	\$1,200	\$1,700	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	\$10,000	\$0	\$50	\$400	\$900	\$1,400	\$1,900	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	\$15,000	\$0	\$0	\$200	\$600	\$1,100	\$1,600	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	\$20,000	\$0	\$0	\$100	\$350	\$800	\$1,300	\$1,800	\$2,000	\$2,000	\$2,000	\$2,000
	\$25,000	\$0	\$0	\$0	\$250	\$500	\$1,000	\$1,500	\$1,750	\$2,000	\$2,000	\$2,000
	\$30,000	\$0	\$0	\$0	\$150	\$400	\$700	\$1,200	\$1,450	\$1,700	\$2,000	\$2,000
	\$35,000	\$0	\$0	\$0	\$50	\$300	\$550	\$900	\$1,150	\$1,400	\$1,900	\$2,000
	\$40,000	\$0	\$0	\$0	\$0	\$200	\$450	\$700	\$850	\$1,100	\$1,600	\$1,850
	\$45,000	\$0	\$0	\$0	\$0	\$100	\$350	\$600	\$725	\$850	\$1,300	\$1,550
	\$50,000	\$0	\$0	\$0	\$0	\$0	\$250	\$500	\$625	\$750	\$1,000	\$1,250
	\$55,000	\$0	\$0	\$0	\$0	\$0	\$150	\$400	\$525	\$650	\$900	\$1,025
	\$60,000	\$0	\$0	\$0	\$0	\$0	\$50	\$300	\$425	\$550	\$800	\$925
	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$325	\$450	\$700	\$825
	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$225	\$350	\$600	\$725
	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125	\$250	\$500	\$625
	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$150	\$400	\$525
	\$80,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$135	\$385	\$510
	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$300	\$425
	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$325
	\$95,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$225
	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
	\$105,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10

GENERAL PROGRAM EXAMPLES

PROPERTY TAX EXAMPLE: Gary and Samantha were married and lived together in the home they owned for all of 2006. Their combined income for 2006 was \$49,500. They were assessed property tax of \$4,300 on April 1, 2006. Although Gary and Samantha's tax bill was \$4,300, their benefit base is limited to \$4,250. **Gary and Samantha will receive \$1,280.**

RENT EXAMPLE: Jan lived alone in the apartment she rented for all of 2006. During 2006, Jan's income was \$30,000 and she paid \$13,200 in rent which also included heat. Jan has a benefit base of \$2,244. **Jan will receive \$522.**

PROPERTY TAX AND RENT EXAMPLE: Patrick lived in a mobile home on a rented lot for all of 2006. Patrick's income for 2006 was \$22,000. He owns his mobile home and was assessed a property tax on April 1, 2006 in the amount of \$790. Patrick also paid lot rent in the amount of \$2,400 during 2006. Patrick has a benefit base of \$1,270. **Patrick will receive \$195.**

WE WILL CALCULATE YOUR REFUND FOR YOU!

SENIOR REFUND PROGRAM

We will calculate your refund for you. You only need to provide the amount of your 2006 household income and your 2006 property tax or rent. We will do the rest for you. The explanation and examples below should help you see how much your refund might be.

Seniors. A senior is an individual who was age 62 or over on December 31, 2006 (**age 55 or over if disabled**). An applicant is considered disabled if they received federal disability payments. If married, both husband and wife must have received federal disability payments.

EXPLANATION OF HOW THE SENIOR PROGRAM REFUND IS CALCULATED

See the Senior Program Refund Chart below. The “benefit base” for the Senior Program is the amount of property tax based on the April 1, 2006 assessment on your house and house lot (up to 10 acres). For senior renters, the benefit base is equal to 25% of the total rent paid in 2006 for the right of occupancy. NOTE: If the rent paid included heat, we will subtract 15% of the rent paid before we determine your benefit base.

Senior claimants receive the larger of either the Senior refund or General refund.

Senior Program Refund Chart

During 2006, if you did not have a spouse or dependent(s), and

Your household income was:	\$0 to \$12,000	Your refund is:	100%	of the benefit base up to \$400
Your household income was:	\$12,001 to \$12,400	Your refund is:	75%	of the benefit base up to \$300
Your household income was:	\$12,401 to \$12,800	Your refund is:	50%	of the benefit base up to \$200
Your household income was:	\$12,801 to \$13,200	Your refund is:	25%	of the benefit base up to \$100

During 2006, if you did have a spouse or dependent(s), and

Your household income was:	\$0 to \$14,400	Your refund is:	100%	of the benefit base up to \$400
Your household income was:	\$14,401 to \$15,200	Your refund is:	75%	of the benefit base up to \$300
Your household income was:	\$15,201 to \$15,800	Your refund is:	50%	of the benefit base up to \$200
Your household income was:	\$15,801 to \$16,300	Your refund is:	25%	of the benefit base up to \$100

SENIOR PROGRAM EXAMPLES

PROPERTY TAX EXAMPLE 1: James and Ginny were both 68 years old in 2006 and lived in their own home. They are retired and received social security income in the amount of \$14,600 during 2006. James and Ginny were assessed property tax of \$800 in 2006. **James and Ginny will receive the larger Senior refund of \$300.** (The General refund would be only \$108.)

PROPERTY TAX EXAMPLE 2: Edgar is 57 years old and he lived in his own home for all of 2006. Edgar is disabled and he is currently receiving federal disability payments. His 2006 income was \$11,000 and he was assessed a property tax of \$880. **Edgar will receive the larger Senior refund of \$400.** (The General refund would be only \$220.)

RENT EXAMPLE: Millie is 68 years old and she lived alone in an apartment that she rented for all of 2006. Her income was \$12,500 and she paid rent of \$6,000 in 2006. Heat was not included in the rent she paid. **Millie will receive the larger General Refund of \$450.** (The Senior refund would be only \$200.)

Information you provide is strictly confidential.

See page 15 for a complete description of the Maine Revenue Services Privacy Policy.

MAINE RESIDENTS PROPERTY TAX AND RENT REFUND APPLICATION
SPECIFIC LINE-BY-LINE INSTRUCTIONS - Use blue or black ink only. DO NOT USE RED INK.

To I-file your completed application, see page 10 and visit our web site at www.maine.gov/revenue.

STEP 1. APPLICANT NAME, ADDRESS, SOCIAL SECURITY NUMBER(S) AND BIRTH DATE(S).

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

If you do not have a pre-printed label or the name and address on the label is not correct, print your first name, middle initial, and last name in the space provided. If you are married and living with your spouse, print your spouse's first name, middle initial, and last name. Print your mailing address. If you live in an apartment, print the apartment number.

If you have a pre-printed label and the first person on the label is deceased, print the date of death in the space provided under the address area on the form. If your spouse died during 2006, 2007 or 2008, print the date of death.

Social Security Number(s) and Birth Date(s): Print your social security number. Also print your date of birth (month, day, and year). If you are married and living with your spouse, print your spouse's social security number and date of birth. Also print the telephone number where you can be reached during the day.

STEP 2. APPLICANT INFORMATION.

Line 1. Read each question. Check either the "Yes" or "No" box for each question. NOTE: If you answer "yes," on **line 1e**, attach a complete copy of your 2006 federal tax return. Examples of business use of the home (or property) are office space in your home or a farm or construction business on the same property as your home.

Line 2. Location of Property. Print the physical location of the property where you lived during 2006. If you paid rent in 2006, write in your landlord's name and telephone number. If you need more space to write this information, include it on a separate sheet of paper.

STEP 3. DEPENDENTS. A dependent is a person you support. They are people you claimed (or could claim) on your 2006 tax return. In general, to claim a dependent you must pay more than half the cost of support.

Line 3. Print the number of your dependents in the spaces provided. Do not include you or your spouse. List your dependents who lived with you in 2006 *in order from oldest to youngest*. Print the first and last name of each dependent. Also print their social security number and date of birth. Answer the question for each dependent listed on the form. Check either the "Yes" or "No" box for the question. **If you have more than two dependents, print their names, dates of birth, and social security numbers on a separate sheet of paper.**

STEP 4. 2006 PROPERTY TAX OR RENT.

Line 4. Property Tax. If you owned your home in 2006, enter the amount of property tax assessed on your house and house lot up to 10 acres, even if you have not paid the taxes.

NOTE: If you do not have a spouse or dependent(s), only the first \$3,250 of your property tax will be used to calculate your refund. If you live with a spouse or dependent(s), only the first \$4,250 of your property tax will be used to calculate your refund.

Use the yearly property tax bill based on the April 1, 2006 assessment.

- Do not include interest or special assessments.
 - Do not include property taxes on other property.
 - Do not write the value of your home.
 - Do not claim any tax that belongs to others. If the property is jointly owned by persons not members of the household, **enter only your share of the property tax bill**. If you can prove that you are solely responsible to pay all the property tax, even though the home is partly owned by others, then you can claim all the tax on your form. **To do so, enclose with your application a letter signed and dated by each owner whose name is on the property tax bill stating that they do not live in the home and will not file a claim for refund for any portion of the property tax bill.** You can claim the tax on your home even if it is held in a revocable living trust.
 - Do not include taxes on any part of your home or property used for business. *For example*, you owned a two-story building. You lived upstairs and ran a store downstairs. You can claim one-half of the property tax assessed. Do not include property taxes claimed as a business expense on your federal tax return.
 - Do not include taxes on any part of your home or property that you rented (or could rent) out to others. *For example*, you lived in a two-family home. You rented half to someone else. You can only claim one-half of the property tax bill.
- Include only the property tax on your house and the house lot up to 10 acres. If your house is on land that is more than 10 acres, call your town or city assessor to get the tax on your house and the land, up to 10 acres. This is the tax you can claim under this program.
- If you moved during the year, attach an explanation on a separate sheet. Write in the date you moved. Write in the taxes or rent paid on each home. If you owned more than one homestead during the year, you must pro-rate the property tax assessed during April, 2006 on each home by the number of months you lived in the home. To do this, divide the tax assessed on each homestead by 12. Multiply the result by the number of months you owned and lived in each home. Enter the total on line 4. Do not include more than 12 months of property tax. Do not count any month in which you lived in the homestead for less than 15 days. Count any month that you lived in the homestead for more than 14 days as 1 month. **If the property tax**

bill is over \$3,000, attach a copy of your 2006 property tax bill that has your name on it.

Line 4a. Was your home on a rented lot? If you owned a home that was on rented land or vice-versa, you can claim both tax and rent. One example is a mobile home located in a park. Enter on line 4 the tax on your home. Enter on line 5 the lot rent you paid.

Line 5. Rent. Enter the rent you paid in 2006. This is the rent you paid for the right to live in your apartment or house. Include Workfare payments received from your town used to pay your rent.

- Do not write in mortgage payments or room and board payments. **Mortgage payments and room and board payments are not rent.**
- Do not include rent for any part of your home used for business or that was rented out to others. *For example, you use one room in your 5-room home as a business office. You can claim four-fifths of the rent paid. Do not include rent claimed as a business expense on your federal tax return.*

Did the rent you paid include heat? If yes, and you know the amount paid for heat, subtract it from the total you paid. Write in only the part that is rent on this line. If you lived in subsidized housing, write in only the rent you paid. **Attach copies of rent receipts or canceled checks if the rent you claim is over \$9,000.**

NOTE: If you do not have a spouse or dependent(s), only the first \$16,250 of your rent will be used to calculate your refund. If you live with a spouse or dependent(s), only the first \$21,250 of your rent will be used to calculate your refund.

Line 5a. Did your rent include heat? If the rent on line 5 includes heat, check the yes box. We will take out 15% from your rent when we figure your refund. If the amount on line 5 does not include an amount paid for heat, check the no box.

Line 5b. Was your rent paid in part by the government? This is rent that is limited to a percentage of income by a government program. If your rent was reduced or paid in part by the government, check the yes box. Government payments include certain Section 8 vouchers or public housing.

STEP 5. ANNUAL HOUSEHOLD INCOME.

Annual household income is used to determine your ability to pay property taxes or rent on your home. It includes income from all members of your household in 2006.

Line 6 Annual Household income. Household income is:

- **Maine adjusted gross income** for all household members that filed a 2006 Maine income tax return. See line 6a.
- **Plus** the absolute value of each business and capital loss included on line 6a. See line 6b.
- **Plus** any income not included on line 6a received by any household member. See line 6c. **NOTE: See exceptions listed on page 9;**
- **Minus** IRA, pension and annuity rollovers and/or Property Tax program refunds included on line 6a. See line 6e.

Line 6a. Maine adjusted gross income. If you, or any member of your household, filed a 2006 Maine income tax return, enter the sum of the Maine adjusted gross income from all returns filed.

- *Maine adjusted gross income is federal adjusted gross income* modified by the items in 36 M.R.S.A. § 5122. This amount can be located on 2006 Form 1040ME, line 16 or 2006 Form 1040S-ME, line 15.*

*For more information on **federal adjusted gross income**, refer to federal income tax forms and instructions at www.irs.gov.

Line 6b. Loss Add-Back. ONLY for losses claimed on 2006 income tax returns. You must include the sum of the absolute value of each business loss, net operating loss carry-over, capital loss, rental loss, and/or farm loss that is included in the Maine adjusted gross income for you and each member of your household. Any partnership and S corporation losses must also be included. These amounts can be located on federal income tax returns and supporting schedules. *For example, line 12 of your 2006 federal income tax return (Form 1040) includes business income of \$1,300, the net result of two Schedules C filed with your federal return. The first schedule reported business income of \$5,300. The second reported a business loss of \$4,000. You must enter \$4,000 on line 6b. This is the absolute value of the business loss reflected in your adjusted gross income. If you enter an amount on this line, attach a complete copy of the federal income tax return(s).*

Line 6c. Additional income. List only the items of income that are not already included in Maine adjusted gross income on line 6a.

Line (1). Salaries, Wages. To the extent not already included in Maine adjusted gross income (line 6a) for yourself and each member of your household, enter the total amount of salaries, wages and other compensation before taxes or other amounts are deducted. This amount is generally reported in box 1 of federal Form W-2 or on the federal Form 1099 issued by the payer.

Line (2). Dividends, Interest - all sources. To the extent not already included in Maine adjusted gross income (line 6a) for yourself and each member of your household, include:

- Interest received from the Federal Government or any of its instrumentalities. This amount can generally be located on the federal Form 1099 issued by the payer.
- Interest or dividends on obligations or securities of any State (including Maine) and its political subdivisions and authorities. This amount can generally be located on the federal Form 1099 issued by the payer.
- Any other interest and/or dividends received. This amount can generally be located on the federal Form 1099 issued by the payer.

Line (3). Social Security, Railroad Retirement, Annuities, Pensions, Veterans Compensation and Distributions from ROTH IRAs. To the extent not already included in Maine adjusted gross income (line 6a) for yourself and each member of your household, include:

- All payments received under the federal Social Security Act, including regular **social security benefits, social security disability benefits and supplemental security income**. You must include the gross amount before Medicare is subtracted. This amount can generally be located on federal Form SSA-1099.
- **Railroad retirement benefits** received. This amount can generally be located on federal Form RRB-1099 or RRB-1099-R.
- The gross amount of any **pension or annuity**, including **federal veterans' disability payments**. Also include amounts received from the **Maine State Retirement System**. These amounts can generally be located on the federal Form 1099 issued by the payer.
- Distributions from **ROTH Individual Retirement Accounts (IRAs)**. This amount can generally be located on the federal Form 1099 issued by the payer.

Line (4). Pension Income Deduction. *ONLY for yourself and each member of your household who filed a 2006 Maine income tax return.* Enter the amount of pension income deduction claimed on 2006 Maine income tax returns to the extent this amount is not already included as pension income on line (3). This is the amount from line 14 of Maine Form 1040S-ME or line 2d of Maine Form 1040ME, Schedule 1.

Line (5). Deferred Compensation and Employee Contributions to Pension, Annuity or Retirement Plans. For yourself and each member of your household, include amounts contributed to an individual retirement account (IRA) under Section 408 of the Internal Revenue Code to the extent the amount is used to reduce federal adjusted gross income (see 2006 federal Form 1040, line 32). Do not include contributions to a ROTH IRA.

Also, for yourself and each member of your household, you must include the total amount of *tax deferred employee contributions*, including catch-up contributions, to any pension, annuity or retirement plan. Enter only amounts contributed as a result of payroll deductions from wages and salaries that result in a reduction in taxable wages reported in box 1 of Form W-2. These amounts will generally be reported on your check stub as payroll deductions to elective deferrals and should also be reported in box 12 of Form W-2 with one of the following codes: D, E, F, G, H or S. **Do not enter on this line any employer contributions to the pension, annuity or retirement plan.**

If you or members of your household are self-employed, enter only those contributions made as an employee, not as an employer. For example, under a SIMPLE IRA Plan, enter only the "salary reduction contribution" amount; do not include the "employer matching contribution" amount. For more information, see Internal Revenue Service Publication 560.

Some of the major retirement and pension plans to which employees may contribute include:

- An individual retirement account (IRA) under Section

408 of the Internal Revenue Code. This amount can generally be found on federal Form W-2.

- Salary reduction simplified employee pension plan (SARSEP).
- Savings incentive match plan for employees (SIMPLE).
- Deferred compensation plans under Section 457 of the Internal Revenue Code.
- Cash or deferred arrangements under Section 401 of the Internal Revenue Code.
- A Qualified Plan, including "Keogh" plans.

NOTE: Simplified Employee Pension plan (SEP). Because SEPs are generally funded by employer contributions and after-tax employee contributions, contributions to SEPs will not be counted as income for the Maine Residents Property Tax and Rent Refund Program.

If you are not sure if the contributions being made are tax deferred employee contributions, or you are not sure of the amount of contributions that must be included on this line, check with the employer that provided the plan or, if self employed, the plan administrator.

Line (6). Cash Public Assistance, TANF. For yourself and each member of your household, include the total amount of money received from the government for support, such as TANF benefits (Temporary Assistance for Needy Families). Also include Workfare payments. *NOTE: Do not include gifts from nongovernmental sources or surplus foods or other relief in kind supplied by a governmental agency such as food stamps, WIC and Fuel Assistance or General Assistance payments from the town.*

If you are not sure of the amount of TANF benefits you received, check with your Regional Office of the Department of Health and Human Services, Bureau of Family Independence.

Line (7). Child Support Payments. For yourself and each member of your household, include the amount of Child Support Payments received.

Line (8). State Supplemental Income. For yourself and each member of your household, include the amount of State Supplemental Income benefits received (sometimes referred to as your "\$10-a-month check"). If you are not sure if you received State Supplemental benefits, check with your Regional Office of the Department of Health and Human Services, Bureau of Family Independence.

Line (9). Any other Income. For yourself and each member of your household, include the sum of the items shown below to the extent the income is not already included in Maine adjusted gross income (line 6a):

- Alimony received.
- Capital gains not included in Maine adjusted gross income. Do not include any capital losses.
- Gambling and Lottery Winnings. This amount can generally be located on federal Forms W-2G or 1099.
- Cash Inheritance, except from a deceased spouse.
- Jury duty payments.
- Life Insurance Proceeds received greater than \$5,000.

NOTE: Do not count the first \$5,000. For example,

an applicant who receives \$25,000 in life insurance benefits would include \$20,000 in income (\$25,000 minus \$5,000). If the benefits are being paid as an annuity, the benefits received must be included in income once the first \$5,000 is exceeded. For example, an applicant who receives \$3,000 a year for 20 years would exclude the \$3,000 received in the first year and \$2,000 received in the second year. The remaining \$1,000 received in the second year and all benefits received in succeeding years must be included in income in the year received.

- **Nontaxable lawsuit awards**, such as slander, libel, and pain and suffering. Do not include reimbursements for medical and legal expenses associated with the case. This amount may be located on your legal documentation.
- **Nontaxable strike benefits**. This amount may be located on your final benefit statement.
- **Nontaxable employee contributions to a flexible spending arrangement** (also referred to as a flexible spending account) under a cafeteria plan as defined in Section 125 of the Internal Revenue Code. A flexible spending arrangement is a benefit program that provides employees with coverage under which health and/or dependent care expenses may be reimbursed in a manner defined by the arrangement. Flexible spending arrangements may be funded with employee contributions and/or employer contributions that are not included in the employees wages. The employee contribution amount can generally be located on your final 2006 payroll stub. If you cannot locate this amount or if you are not sure whether your benefit is a flexible spending arrangement, check with the employer that provided the benefit.
- **Employer paid benefits for a dependent care assistance program under Section 129 of the Internal Revenue Code**. This amount can generally be located in box 10 of federal Form W-2. If you are unable to determine the amount of the employer paid portion or if you are not sure whether the benefit provided is the result of a dependent care assistance program, check with the employer that provided the benefit.
- **Prizes and Awards**.
- **Rental income and other business income** (after expenses) not already included in Maine adjusted gross income (line 6a). Do not include any rental or business losses.
- **Unemployment Compensation**. This amount may be located on federal Form 1099.
- **Workers' Compensation and Loss of Time Insurance**. These amounts may be located on federal Form 1099.
- **Any other income** - Income not included in any other line.

EXCEPTIONS - Do not count the following as income:

- Town or City General Assistance
- Property tax or rent refunds from the Maine Property Tax and Rent Refund Program
- The first \$5,000 from life insurance (count only the amount that is more than \$5,000)
- Gifts from friends or relatives

- Food stamps, WIC, fuel assistance, or other in-kind relief
- Money loaned to you

Line 6e. Pension Rollovers and Property Tax Refund from the Property Tax and Rent Refund Program.

This line applies only if you entered an amount on line 6a. If the amount on line 6a includes an amount rolled over from an IRA, pension or annuity plan into another IRA, pension or annuity plan, enter the amount of the rollover on line 6e. If the amount on line 6a includes a property tax refund from the Maine Residents Property Tax and Rent Refund Program, include that amount on line 6e as well.

STEP 6. DIRECT DEPOSIT INFORMATION.

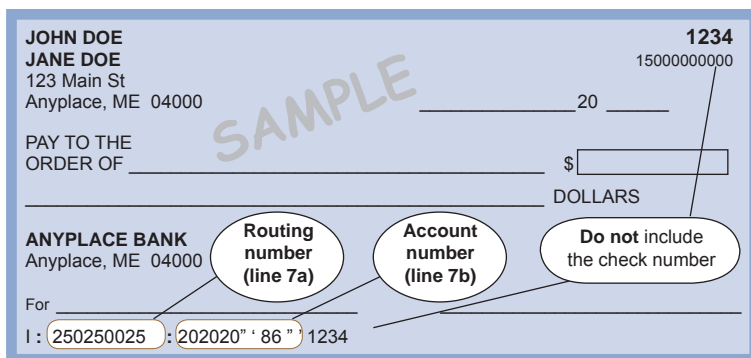
Line 7. Direct Deposit. You may have your property tax or rent refund directly deposited into your bank account. You should call your bank to make sure your direct deposit will be accepted.

Line 7a. 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. Check with your bank to be sure you have the correct routing number.

Line 7b. Bank Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes at the end blank. Call your bank to be sure you have the correct account number for either your checking or savings account.

Line 7c. Type of Account: Check the box to show whether your account is a checking or savings account.

SAMPLE CHECK



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

STEP 7. THIRD PARTY DESIGNEE.

Line 8. If you would like to allow another person to discuss this application with Maine Revenue Services, 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). If you check the "Yes" box, Maine Revenue Services will call the person you have chosen if there are any questions or if additional information is needed to process your application. Maine Revenue Services will only discuss your application with the person listed if that person knows the 5-digit PIN.



I-file results in fewer processing delays and faster refunds. It's quick and easy.


To use I-file, you must have access to a computer with an internet connection. Free computer and internet access is available at most libraries. See your librarian for details.

NOTE: DO NOT I-FILE YOUR APPLICATION IF:

- **YOU USED YOUR HOME OR APARTMENT FOR BUSINESS PURPOSES IN 2006.**
- **YOUR HOME IS PARTLY OWNED BY OTHERS AND YOU CAN PROVE THAT YOU ARE LEGALLY REQUIRED TO PAY ALL THE PROPERTY TAX.**

- If your property tax is greater than \$3,000 or your rent is greater than \$9,000, you may be asked to provide copies of your property tax bill, rent receipts or canceled rent checks before your refund is issued as part of our review of your application.
- If you or any member of your household have losses on Schedules C, D, E, or F of your 2006 federal income tax return, you may be asked to provide a copy of your federal income tax return before your refund check is issued as part of our review of your application.

The I-file System will lead you through the application by asking you to enter certain information.

- * We suggest you begin by completing the application form in this booklet so that all the information you need to I-file is handy.
- * On-line help is available for some I-file instructions by clicking the help button .
- * You can cancel I-file at any time before you receive your confirmation number by clicking the "exit" button at the bottom of the I-file screen. Information entered on any page submitted will be saved so you can return at a later time to finish the application.
- * After you have successfully I-filed your application, you will be given a **9-digit confirmation number**. **Your application is not filed until you have received this number.**
- * After you have received your 9-digit confirmation number, you will be able to print a copy of your final application **for your records**. DO NOT MAIL THE FORM TO US. The application you print will have your confirmation number printed on it.

Not Online? No Problem!

Free internet access is available at most local libraries in Maine. See your local librarian for details about free internet access.

MaineLibraries
something for everyone

www.MaineLibraries.com

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.*

Maine Residents Property Tax and Rent Refund Application

For Property Tax Assessed in 2006 or Rent Paid during 2006



STEP 1 Print Neatly in Blue or Black Ink, Using Upper Case Letters	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		

If applicant named above died during 2006, 2007 or 2008, enter date of death: → _____ - _____ - _____
(Month) (Day) (Year)

If spouse died during 2006, 2007 or 2008, enter date of death: → _____ - _____ - _____
(Month) (Day) (Year)

IMPORTANT!
You must enter your SSN(s) and date(s) of birth below.

Your Social Security Number
_____ - _____ - _____

Your Date of Birth
____/____/____

Spouse's Social Security Number
_____ - _____ - _____

Spouse's Date of Birth
____/____/____

Your Telephone Number
____-____-____

BE SURE TO ANSWER "Yes" or "No" to each question.
YOUR REFUND WILL BE DELAYED IF YOUR APPLICATION IS NOT COMPLETE.

STEP 2 Answer Each Question		Yes	No
1a.	Do you receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	<input type="checkbox"/>	<input type="checkbox"/>
1b.	Does your spouse receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	<input type="checkbox"/>	<input type="checkbox"/>
1c.	Were you a Maine resident for all of 2006?	<input type="checkbox"/>	<input type="checkbox"/>
1d.	Did you own a home or rent an apartment in Maine for all of 2006 and live in your home or apartment for at least 6 months of 2006?	<input type="checkbox"/>	<input type="checkbox"/>
1e.	Whether you owned or rented your home, did you rent part of your home to others or use part of it for a business?	<input type="checkbox"/>	<input type="checkbox"/>

2. Physical location of property where you lived during 2006 (if different from mailing address above): _____
If you paid rent in 2006, list your landlord's name and telephone number: _____

3. Dependents. How many dependents do you have (DO NOT INCLUDE YOU OR YOUR SPOUSE)? _____
List your dependents below. If you have more than 2 dependents, list them on a separate sheet of paper.

STEP 3 Enter Your Dependents	Dependent's First Name	Dependent's Social Security Number	3a. Does this dependent receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	Yes	No
	_____	_____ - _____ - _____		<input type="checkbox"/>	<input type="checkbox"/>
	Dependent's Last Name	Dependent's Date of Birth			
	_____	____/____/____			
	Dependent's First Name	Dependent's Social Security Number	3b. Does this dependent receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	Yes	No
	_____	_____ - _____ - _____		<input type="checkbox"/>	<input type="checkbox"/>
	Dependent's Last Name	Dependent's Date of Birth			
	_____	____/____/____			

STEP 4
Enter your Property Tax or Rent

4. Enter property tax assessed on your home in 2006 (See instructions on pages 6 and 7) 4. \$ _____, _____ . _____
(If your property tax bill is more than \$3,000, attach the copy of the tax bill that has your name on it.)

a. Was your home on a rented lot? 4a. Yes No

5. Enter total rent you paid on your home or lot in 2006 (Do not include mortgage payments) 5. \$ _____, _____ . _____
(If your rent is over \$9,000, attach copies of your rent receipts.)

a. Does the rent on line 5 include heat? 5a. Yes No

b. Was your rent reduced or paid in part by the government? 5b. Yes No

**Tax and Rent Refund Application
(page 2)**



This application must be filed no later than June 2, 2008

STEP 5
Annual Household Income

6. ANNUAL HOUSEHOLD INCOME FOR 2006 (Total amount for Applicant, Spouse, and Dependents)

a. Maine adjusted gross income (total for all household members. See instructions)..... **6a. \$** _____ , _____ . _____
Note: If no member of the household filed a 2006 Maine income tax return, leave this line blank and go to line 6c.

b. Loss Add-Back (see instructions on page 7) **6b. \$** _____ , _____ . _____

c. **Additional income not included on line 6a above** (See instructions on pages 7 through 9)

(1) Salaries, Wages _____

(2) Dividends, Interest - all sources _____

(3) Social Security, Railroad Retirement, Annuities, Pensions,
 Veterans Compensation, ROTH IRAs _____

(4) Pension Income Deduction claimed on your Maine income tax return ... _____

(5) Deferred Compensation and Employee Contributions to Pension,
 Annuity or Retirement Plans _____

(6) Cash Public Assistance, TANF _____

(7) Child Support Payments _____

(8) State Supplemental Income (**This is not social security income**) _____

(9) Any other income (see pages 8 and 9 for types of income to list) _____

Add lines (1) through (9) above **6c. \$** _____ , _____ . _____

d. Add lines 6a, 6b and 6c **6d. \$** _____ , _____ . _____

e. Rollovers of IRA, Pension, or Annuities and Property Tax Program Refunds only if included
 on line 6a above. (**See instructions on page 9** before entering an amount on this line.) .. **6e. \$** _____ , _____ . _____

f. Total household income (subtract line 6e from line 6d) **6f. \$** _____ , _____ . _____

STEP 6
Direct Deposit

7. Direct Deposit Information — If you want your refund sent directly to your bank account, see instructions on page 9 and fill in the blocks below.

7a. Routing Number: _____

7b. Account Number: _____

7c. Type of Account: Checking Savings

STEP 7
Third Party Designee

8. Third Party Designee (see instructions on page 9): Do you want to allow another person to discuss this return with Maine Revenue Services?..... **Yes** (complete the following). **No.**

Designee's name: _____ Phone number: _____ 5-digit Personal identification number:

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. Applications may be audited either before or after refunds are issued. Refunds may be applied to other outstanding government debts you may owe.

Signature of Applicant _____ Date _____ Signature of Preparer other than Applicant _____ Date _____

If you I-File your application, you will receive a 9-digit confirmation number after you have successfully completed the application process. You must write this number below and **keep this application for your records**. It is proof that you filed an application.

CONFIRMATION NUMBER:

NOTE: If you **do not** I-file, leave this information blank and mail this application to Maine Revenue Services in the envelope provided.

Mail your application in the envelope provided.
 Maine Revenue Services, PO Box 9116, Augusta, ME 04332-9116

Office Use only: TB FR

Maine Residents Property Tax and Rent Refund Application

For Property Tax Assessed in 2006 or Rent Paid during 2006



STEP 1 Print Neatly in Blue or Black Ink, Using Upper Case Letters	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		

If applicant named above died during 2006, 2007 or 2008, enter date of death: → _____ - _____ - _____
(Month) (Day) (Year)

If spouse died during 2006, 2007 or 2008, enter date of death: → _____ - _____ - _____
(Month) (Day) (Year)

IMPORTANT!
You must enter your SSN(s) and date(s) of birth below.

Your Social Security Number
____ - ____ - _____

Your Date of Birth
____ - ____ - _____

Spouse's Social Security Number
____ - ____ - _____

Spouse's Date of Birth
____ - ____ - _____

Your Telephone Number
____ - ____ - _____

BE SURE TO ANSWER "Yes" or "No" to each question.
YOUR REFUND WILL BE DELAYED IF YOUR APPLICATION IS NOT COMPLETE.

STEP 2 Answer Each Question		Yes	No
1a.	Do you receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	<input type="checkbox"/>	<input type="checkbox"/>
1b.	Does your spouse receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	<input type="checkbox"/>	<input type="checkbox"/>
1c.	Were you a Maine resident for all of 2006?	<input type="checkbox"/>	<input type="checkbox"/>
1d.	Did you own a home or rent an apartment in Maine for all of 2006 and live in your home or apartment for at least 6 months of 2006?	<input type="checkbox"/>	<input type="checkbox"/>
1e.	Whether you owned or rented your home, did you rent part of your home to others or use part of it for a business?	<input type="checkbox"/>	<input type="checkbox"/>

2. Physical location of property where you lived during 2006 (if different from mailing address above): _____
If you paid rent in 2006, list your landlord's name and telephone number: _____

3. Dependents. How many dependents do you have (DO NOT INCLUDE YOU OR YOUR SPOUSE)? _____
List your dependents below. If you have more than 2 dependents, list them on a separate sheet of paper.

STEP 3 Enter Your Dependents	Dependent's First Name	Dependent's Social Security Number	3a. Does this dependent receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	Yes	No
	_____	____ - ____ - _____		<input type="checkbox"/>	<input type="checkbox"/>
	Dependent's Last Name	Dependent's Date of Birth			
	_____	____ - ____ - _____			
	Dependent's First Name	Dependent's Social Security Number	3b. Does this dependent receive <u>any</u> federal disability payments such as social security disability benefits or supplemental security income disability benefits?	Yes	No
	_____	____ - ____ - _____		<input type="checkbox"/>	<input type="checkbox"/>
	Dependent's Last Name	Dependent's Date of Birth			
	_____	____ - ____ - _____			

STEP 4
Enter your Property Tax or Rent

4. Enter property tax assessed on your home in 2006 (See instructions on pages 6 and 7) 4. \$ _____, _____ . _____
(If your property tax bill is more than \$3,000, attach the copy of the tax bill that has your name on it.)

a. Was your home on a rented lot? 4a. Yes No

5. Enter total rent you paid on your home or lot in 2006 (Do not include mortgage payments) 5. \$ _____, _____ . _____
(If your rent is over \$9,000, attach copies of your rent receipts.)

a. Does the rent on line 5 include heat? 5a. Yes No

b. Was your rent reduced or paid in part by the government? 5b. Yes No

**Tax and Rent Refund Application
(page 2)**



This application must be filed no later than June 2, 2008

STEP 5
Annual Household Income

6. ANNUAL HOUSEHOLD INCOME FOR 2006 (Total amount for Applicant, Spouse, and Dependents)

a. Maine adjusted gross income (total for all household members. See instructions)..... **6a. \$** _____ , _____ . _____
Note: If no member of the household filed a 2006 Maine income tax return, leave this line blank and go to line 6c.

b. Loss Add-Back (see instructions on page 7) **6b. \$** _____ , _____ . _____

c. **Additional income not included on line 6a above** (See instructions on pages 7 through 9)

(1) Salaries, Wages _____

(2) Dividends, Interest - all sources _____

(3) Social Security, Railroad Retirement, Annuities, Pensions,
 Veterans Compensation, ROTH IRAs _____

(4) Pension Income Deduction claimed on your Maine income tax return ... _____

(5) Deferred Compensation and Employee Contributions to Pension,
 Annuity or Retirement Plans _____

(6) Cash Public Assistance, TANF _____

(7) Child Support Payments _____

(8) State Supplemental Income (**This is not social security income**) _____

(9) Any other income (see pages 8 and 9 for types of income to list) _____

Add lines (1) through (9) above **6c. \$** _____ , _____ . _____

d. Add lines 6a, 6b and 6c **6d. \$** _____ , _____ . _____

e. Rollovers of IRA, Pension, or Annuities and Property Tax Program Refunds only if included
 on line 6a above. (**See instructions on page 9** before entering an amount on this line.) .. **6e. \$** _____ , _____ . _____

f. Total household income (subtract line 6e from line 6d) **6f. \$** _____ , _____ . _____

STEP 6
Direct Deposit

7. Direct Deposit Information — If you want your refund sent directly to your bank account, see instructions on page 9 and fill in the blocks below.

7a. Routing Number: _____

7b. Account Number: _____

7c. Type of Account: Checking Savings

STEP 7
Third Party Designee

8. Third Party Designee (see instructions on page 9): Do you want to allow another person to discuss this return with Maine Revenue Services?..... **Yes** (complete the following). **No.**

Designee's name: _____ Phone number: _____ 5-digit Personal identification number:

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. Applications may be audited either before or after refunds are issued. Refunds may be applied to other outstanding government debts you may owe.

Signature of Applicant _____ Date _____ Signature of Preparer other than Applicant _____ Date _____

If you I-File your application, you will receive a 9-digit confirmation number after you have successfully completed the application process. You must write this number below and **keep this application for your records**. It is proof that you filed an application.

CONFIRMATION NUMBER:

NOTE: If you **do not** I-file, leave this information blank and mail this application to Maine Revenue Services in the envelope provided.

Mail your application in the envelope provided.
 Maine Revenue Services, PO Box 9116, Augusta, ME 04332-9116

Office Use only: TB FR

FOR INFORMATION AND ANSWERS TO MOST FREQUENTLY ASKED QUESTIONS (FAQs), go to www.maine.gov/revenue (select Tax Relief), everyday 24 hours a day. See below for a list of the most commonly asked questions. Additional program information and updated FAQs can be found at www.maine.gov/revenue (select Tax Relief).

<u>Topic #</u>	<u>Subject</u>	<u>Topic #</u>	<u>Subject</u>
01	Where can I get an application and instructions?	10	I rented for part of the year and owned my own home for part of the year. Am I eligible for a refund?
02	When is the application for a refund due?	11	My rent is paid in part by the government. Do I qualify for a refund?
03	Where can I get help filling out my application?	12	I rent part of my home to others. How do I complete the application?
04	Am I eligible for a property tax or rent refund under the general portion of the program?	13	I use part of my home for business purposes. How do I file for a refund?
05	Am I eligible for a property tax or rent refund under the senior portion of the program?	14	Can I have my refund deposited directly into my checking or savings account?
06	How do unmarried people who share a home or apartment file for a refund?	15	I did not file an income tax return. How do I calculate my household income?
07	How do I get an extension (or more time) to file my application?	16	How do I apply for a Low-Cost Drug Card?
08	How do I know if someone is my dependent?	17	Does Maine Revenue Services accept facsimile signatures on tax returns completed by either a taxpayer or by a paid preparer?
09	Do I have to claim my dependent's income?		

Maine Revenue Services Privacy Policy

Maine Revenue Services (“MRS”) maintains the highest standards in handling personal information. Taxpayers and tax benefit applicants 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 penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return or application 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 or applicant except in a limited number of very specific circumstances. 36 MRSA § 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 information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. No unassociated third parties may receive information pertaining to tax returns or applications without written permission from the affected taxpayer or applicant. If you have any questions regarding the Privacy Policy, please contact MRS at 207-626-8475.

Maine Residents Property Tax and Rent Refund Program

For

- Property Tax Assessed in 2006
- Rent Paid during 2006

“The Circuit Breaker Program”

REFUNDS UP TO \$2,000

Over **200,000** Maine households now qualify for property tax and rent refunds

You may be one of them!

File online now at www.maine.gov/revenue

Maine FastFile
Electronic filing and payment services

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

FASTER REFUNDS!

EASIER FILING!



FILE BY COMPUTER

I-FILE – Free internet filing at:
www.maine.gov/revenue

(See page 10 for more information)

Not Online? No problem! I-FILE for free at your local library (see page 10 for more information).