FORM 1040ME 2013

Attachment Sequence No. 2

For more information, visit www.maine.gov/revenue/forms.

PROPERTY TAX FAIRNESS CREDIT WORKSHEET

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.

Enclose with your Form 1040ME.
See instructions on pages 10-12.

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Name(s) as shown on Form 1040ME: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your Social Security Number: 999 99 9999

Enter your date of birth 99 99 9999 (MM DD YYYY)

If married, enter your spouse's date of birth 99 99 9999 (MM DD YYYY)

Physical location of property where you lived during 2013 (if different from your mailing address): _____

1. Enter your Maine adjusted gross income (from Form 1040ME, line 16). (See instructions.) 1. 999999.00
If the amount on line 1 is more than $40,000, stop here. You do not qualify for the Property Tax Fairness Credit. Otherwise, go to line 2 below.

2. Enter the property tax you paid on your home in 2013. (See instructions.)..... 2. 999999.00
If you paid no property tax in 2013, skip to line 3a.

3. a. Enter the rent you paid on your home in 2013 (See instructions.)..... 3a. 999999.00
If you paid no rent in 2013, skip to line 4.

b. Was your rent reduced or paid in part by the government? (See instructions.) ..... 3b. X **Yes** X **No**

c. Did you or your spouse, if married, receive social security disability benefits or supplemental security income disability benefits in 2013? (See instructions.) .....3c. X **Yes** X **No**
If line 3b is yes and line 3c is no, and the amount on line 2 is zero, stop here. You do not qualify for the Property Tax Fairness Credit. If both lines 3b and 3c are yes, go to line 3d.

d. Does the rent entered on line 3a include heat, utilities, furniture, snowplowing or similar items?.. 3d. X **Yes** X **No**

e. If line 3d is yes and you know the amount paid for heat, utilities, furniture, snowplowing or similar items, enter that amount on line 3e. If yes, and you do not know the amount paid, multiply line 3a by 15% (.15) and enter the result on line 3e. If line 3d is no, enter "0" on line 3e... 3e. 999999.00

f. Line 3a minus line 3e 3f. 999999.00

g. Multiply line 3f by 25% (.25) 3g. 999999.00

h. Landlord's name and telephone number XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

4. Benefit Base. Add lines 2 and 3g..... 4. 999999.00

5. Multiply line 1 by 10% (.10)..... 5. 9999.00

a. Is the amount on line 4 more than the amount on line 5? ..... 5a. X **Yes** X **No**
If yes, go to line 6 below. If no, stop here. You do not qualify for the Property Tax Fairness Credit.

6. Subtract line 5 from line 4..... 6. 99999.00

7. Multiply line 6 by 40% (.40)..... 7. 99999.00

8. Were you or your spouse (if married) at least 70 years of age on December 31, 2013? ..... 8. X **Yes** X **No**

a. If yes, enter $400. If no, enter $300..... 8a. 999.00
NOTE: If you are married filing a separate return and both you and your spouse claim the property tax fairness credit on the same homestead, enter $200 if yes or $150 if no.

9. Enter line 7 or line 8, whichever is smaller, here and on Form 1040ME, line 25d. 9. 999.00