



2013

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

99 99 2013 to 99 99 9999 X Check here if this is an amended return.

13021V0

See instructions on pages 2 and 3. Print neatly in blue or black ink only.

Form fields for names and social security numbers: Your First Name, Your Last Name, Spouse's First Name, Spouse's Last Name, Mailing Address, City, State, ZIP Code.

NOTE: If either spouse is deceased, enter the date of death on Form 1040ME, page 3 in the spaces provided above the signature area.

A X Maine Property Tax Fairness Credit - Maine residents and part-year residents only - see Schedule PTFC. Check this box only if you are claiming the Property Tax Fairness Credit on line 25d AND you are completing Form 1040ME in accordance with the instructions in Step 2, paragraph A of Schedule PTFC. Otherwise, leave this box blank.

1 Maine Clean Election Fund. Maine Residents Only. Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. X You X Spouse 2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2013..... X

FILING STATUS (Check one) 3 X Single 4 X Married filing jointly (Even if only one had income) 5 X Married filing separately. Enter spouse's social security number and full name above. 6 X Head of household (With qualifying person) 7 X Qualifying widow(er) with dependent child (Year spouse died 9999) X Composite Return (Pass-through Entities ONLY)

RESIDENCY STATUS (Check one) 8 X Resident 8a X "Safe Harbor" Resident Check here if you are 9 X Part-Year Resident 10 X Nonresident 11 X Nonresident Alien X filing Schedule NRH

12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c X 65 or over 12d X blind

13 Enter the TOTAL number of EXEMPTIONS claimed on your federal return..... 13 99

14 FEDERAL ADJUSTED GROSS INCOME..... 14 999999999.00

15 INCOME MODIFICATIONS. (From Schedule 1, line 3.)..... 15 999999999.00

16 MAINE ADJUSTED GROSS INCOME. (Line 14 plus or minus line 15. 16 999999999.00

17 DEDUCTION. X Standard (See instructions on page 2)..... 17 999999999.00 X Itemized (From Maine Schedule 2, line 6)

18 EXEMPTION. (See instructions)..... 18 99999.00

19 TAXABLE INCOME. (Line 16 minus lines 17 and 18.)..... 19 999999999.00



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Calculate Your Tax and Credits	20 INCOME TAX. (Find the tax for the amount on line 19 in the tax table on pages 19-20 or compute your tax using the tax rate schedules at www.maine.gov/revenue/forms .)..... 20	999999999	.00
	20a TAX CREDIT RECAPTURE AMOUNTS (Enclose worksheet(s) - see instructions). 20a	999999999	.00
	21 TOTAL TAX. (Line 20 plus line 20a) 21	999999999	.00
	22 TAX CREDITS. (From Maine Schedule A, line 22.) 22	999999999	.00
	23 NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 23 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	999999999	.00
24 NET TAX. (Subtract lines 22 and 23 from line 21.) (Nonresidents see instructions.).. 24	999999999	.00	
Tax Payments/Refundable Credit	25 TAX PAYMENTS.		
	a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.).....➔ 25a	999999999	.00
	b 2013 estimated tax payments and 2012 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE WITHHOLDING tax payments.) 25b	999999999	.00
	c REFUNDABLE TAX CREDITS (from Maine Schedule A, line 4) 25c	999999999	.00
	d Property Tax Fairness Credit (Schedule PTFC, line 9). (See instructions.) 25d (For Maine Residents and Part-year Residents Only)	999999999	.00
e TOTAL. (Add lines 25a, b, c and d.) 25e	999999999	.00	
Use Tax/Voluntary Contributions	26 INCOME TAX OVERPAID. If line 25e is larger than line 24, enter amount overpaid (Line 25e minus line 24.) (See instructions.) 26	999999999	.00
	27 INCOME TAX UNDERPAID. If line 24 is larger than line 25e, enter amount underpaid (Line 24 minus line 25e.) 27	999999999	.00
	28 USE TAX (SALES TAX). (See instructions.) 28	999999999	.00
	28a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.) 28a	999999999	.00
	29 CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 11.) 29	999999999	.00
REFUND	30 NET OVERPAYMENT. (Line 26 minus lines 28, 28a and 29.) – NOTE: If total of lines 28, 28a and 29 is greater than line 26, enter as amount due on line 32a below 30	999999999	.00
	31 Amount to be CREDITED to 2014 estimated tax ... 31a 999999.00 REFUND 31b	999999999	.00
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 page 3 and fill in the lines below.			
Check here if this refund will go to an account outside the United States. <input checked="" type="checkbox"/>	31c Routing Number*	999999999	
	31d Account Number*	99999999999999999999	
*For NextGen Accounts, enter 043000261 on line 31c and the account owner's 9-digit social security number on line 31d (do not enter hyphens).			
31e Type of Account:	<input checked="" type="checkbox"/> Checking	<input checked="" type="checkbox"/> Savings	<input checked="" type="checkbox"/> NextGen®



1302111

Name(s) as shown on Form 1040ME

Your Social Security Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

999 99 9999

TAX DUE	32a TAX DUE. (Add lines 27, 28, 28a and 29) - NOTE: If total of lines 28, 28a and 29 is greater than line 26, enter the difference as an amount due on this line 32a	999999999 .00
	b Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17 <input checked="" type="checkbox"/> 32b	999999999 .00
	c TOTAL AMOUNT DUE. (Add lines 32a and 32b.) (Pay in full with return.) 32c	999999999 .00

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

IMPORTANT NOTE	If taxpayer is deceased , enter date of death .	99 99 9999 <small>(Month) (Day) (Year)</small>	If spouse is deceased , enter date of death .	99 99 9999 <small>(Month) (Day) (Year)</small>

Third Party Designee Do you want to allow another person to discuss this return with Maine Revenue Services? **Yes** (complete the following). **No**.
(See page 3)

Designee's name XXXXXXXXXXXXXXXX Phone no. 999 999 9999 Personal identification #: 99999

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

Paid Preparer's Use Only

Your signature	Date signed	Your occupation
Spouse's signature (If joint return, both must sign)	Date signed	Spouse's occupation
Preparer's signature	Date	Preparer's phone number
Print preparer's name and name of business		999999999 Preparer's SSN or PTIN

Avoid errors that delay processing of returns:

- If you are over 65 and/or blind, see the instructions on page 2 and claim the additional amount as allowed.
 - Check the Property Tax Fairness Credit box if it applies.
 - Use the correct column from the tax table for your filing status.
- If you overpaid your tax, enter the amount you want to be refunded on line 31b.
- Double check social security numbers, filing status, and number of exemptions.
 - Enclose W-2 forms with the return.
 - Double check mathematical calculations.
 - Enter amounts on correct lines.
 - Use black or blue ink. Do not use red ink.
 - Be sure to sign your return.

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

Payment Plan Injured Spouse

SCHEDULE PTFC
FORM 1040ME
2013

PROPERTY TAX FAIRNESS CREDIT

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.

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

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



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Attachment
Sequence No. 3

Name(s) as shown on Form 1040ME

Your Social Security Number

Enter your
date of birth

MM / DD / YYYY

If married, enter your
spouse's date of birth

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. _____ .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. _____ .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. _____ .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. Yes 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. Yes 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. Yes 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. _____ .00
 - f. Line 3a minus line 3e 3f. _____ .00
 - g. Multiply line 3f by 25% (.25) 3g. _____ .00
 - h. Landlord's name and telephone number _____
4. Benefit Base. Add lines 2 and 3g..... 4. _____ .00
5. Multiply line 1 by 10% (.10)..... 5. _____ .00
 - a. Is the amount on line 4 more than the amount on line 5? 5a. Yes 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. _____ .00
7. Multiply line 6 by 40% (.40)..... 7. _____ .00
8. Were you or your spouse (if married) at least 70 years of age on December 31, 2013? 8. Yes No
 - a. If yes, enter \$400. If no, enter \$300..... 8a. _____ .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. _____ .00

**SCHEDULE 1
FORM 1040ME
2013**

INCOME MODIFICATIONS

See instructions on pages 3 and 4.
Enclose with your Form 1040ME

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



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1302203

Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

Your Social Security Number

____ - ____ - ____

SCHEDULE 1 — INCOME MODIFICATIONS - For Form 1040ME, line 15

1 ADDITIONS to federal adjusted gross income.

- a Income from municipal and state bonds, other than Maine.....1a _____ .00
- b Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation)1b _____ .00
- c Maine Public Employees Retirement System Contributions1c _____ .00
- d Domestic Production Activities Deduction Add-back (See instructions).....1d _____ .00
- e Bonus Depreciation Add-back (See instructions).....1e _____ .00
- f Maine Capital Investment Credit Bonus Depreciation Add-back.....1f _____ .00
- g Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1)1g _____ .00
- h Other (See instructions). List the type and amount of income items included (Attach supporting documentation)1h _____ .00
- i Total additions (Add lines 1a through 1h).....1i _____ .00

2 SUBTRACTIONS from federal adjusted gross income.

- a U.S. Government Bond interest included in federal adjusted gross income (See instructions) ..2a _____ .00
- b State Income Tax Refund (Only if included in federal adjusted gross income)2b _____ .00
- c Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions).....2c _____ .00
- d Pension Income Deduction (Complete and attach the worksheet on back).....2d _____ .00
- e Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions)2e _____ .00
- 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 back2f _____ .00
- g Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2013 which have been previously taxed by the state.....2g _____ .00
- h Contributions to Qualified Tuition Programs - 529 Plans (See instructions).....2h _____ .00
- i Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1)2i _____ .00
- j Bonus Depreciation and Section 179 Recapture (See instructions)2j _____ .00
- k Other. List _____ (See instructions).....2k _____ .00
(Do not enter non-Maine source income on line 2k)
- l Total Subtractions (Add lines 2a through 2k).....2l _____ .00

3 Net Modification (Subtract line 2l from line 1i — 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 _____ .00**

SCHEDULE 2
FORM 1040ME
2013

ITEMIZED DEDUCTIONS
for Form 1040ME, line 17

Attachment
Sequence No. 6

Enclose with your Form 1040ME
For more information, visit www.maine.gov/revenue/forms.



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1302204

Name(s) as shown on Form 1040ME

Your Social Security Number

1 Total itemized deductions from federal Form 1040, Schedule A, line 29.....	1	_____ , _____ , _____	.00
2 a Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 1 above from federal Form 1040, Schedule A, line 5	2a	_____ , _____ , _____	.00
Complete the worksheet below if Form 1040ME, line 14 exceeds \$300,000 if married filing jointly, \$275,000 if head-of-household, \$250,000 if single or \$150,000 if married filing separately.			
b Deductible costs, included in line 1 above, incurred in the production of Maine exempt income	2b	_____ , _____ , _____	.00
c Amounts included in line 1 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 19	2c	_____ , _____ , _____	.00
d Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution	2d	_____ , _____ , _____	.00
3 Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....	3	_____ , _____ , _____	.00
4 Line 1 minus lines 2a, b, c, and d plus line 3.....	4	_____ , _____ , _____	.00
5 Maximum allowable itemized deduction	5	2 7 , 5 0 0	.00
6 Enter the smaller of line 4 or line 5 here and on Form 1040ME, line 17	6	_____ , _____	.00

*NOTE: If the amount on line 6 above 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.

Schedule 2 - Itemized Deductions Instructions

Line 1. Total Itemized Deductions from federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 29.

Line 2a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 1. Enter the total of state and local income taxes or sales taxes included in line 1.

Line 2b. Deductible costs, included in Line 1, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 3. 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 1.

2013 Worksheet for Maine Schedule 2, line 2a

For individuals whose federal adjusted gross income exceeds \$300,000 if married filing jointly or qualifying widow(er), \$275,000 if head-of-household, \$250,000 if single or \$150,000 if married filing separately.

1 Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5)	1	\$ _____
2 Enter federal itemized deductions subject to reduction (from federal itemized deductions worksheet, line 3)	2	\$ _____
3 Divide line 1 by line 2. Calculate to four decimals. Enter result here.	3	_____
4 Enter federal itemized deductions disallowed (from federal itemized deductions worksheet, line 9)	4	\$ _____
5 Multiply line 4 by line 3. Enter result here.....	5	\$ _____
6 Subtract line 5 from line 1. Enter result here and on Schedule 2, line 2a	6	\$ _____

**SCHEDULE A
FORM 1040ME
2013**

Attachment
Sequence No. 7

Name(s) as shown on Form 1040ME

ADJUSTMENTS TO TAX

See instructions.

Enclose with your Form 1040ME.

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



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1302103

Your Social Security Number

_____ - _____ - _____

Section 1. REFUNDABLE CREDITS:

- 1. **REHABILITATION OF HISTORIC PROPERTIES AFTER 2007 (Enclose worksheet-see instructions)** 1 _____ .00
- 2. **CHILD CARE CREDIT (Enclose worksheet-see instructions)** *2 _____ .00
- 3. **CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions)** *3 _____ .00
- 4. **TOTAL REFUNDABLE CREDITS** - Add lines 1, 2 and 3. Enter result here and on 1040ME, page 2, line 25c.... 4 _____ .00

Section 2. NON REFUNDABLE CREDITS (See instructions for details):

- 5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 53 related to credit for the elderly or federal Form 1040A, line 30 \$ _____ x .20 *5 _____ .00
- 6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet in the instructions. **Enclose the worksheet with your return.** *6 _____ .00
- 7. **EARNED INCOME TAX CREDIT** - Enter amount from federal Form 1040, line 64a or federal Form 1040A, line 38a or federal Form 1040EZ, line 8a \$ _____ x .05 *7 _____ .00
- 8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions on page 12 8 _____ .00
- 9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** 9 _____ .00
- 10. **CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions)** *10 _____ .00
- 11. **MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions)** 11 _____ .00
- 12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** 12 _____ .00
- 13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** 13 _____ .00
- 14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** 14 _____ .00
- 15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)** 15 _____ .00
- 16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)** 16 _____ .00
- 17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet **(Enclose worksheet-see instructions)** 17 _____ .00
- 18. **FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included).** ... 18 _____ .00
- 19. **OTHER TAX CREDITS** - List _____ **(See instructions)** ... 19 _____ .00
- 20. **TOTAL NON REFUNDABLE CREDITS** - Add lines 5 through 19. 20 _____ .00
- 21. **MAINE INCOME TAX** - Form 1040ME, line 21 21 _____ .00
- 22. **ALLOWABLE NONREFUNDABLE CREDITS** - Amount on line 20 or line 21, whichever is less. Enter here and on Form 1040ME, line 22. 22 _____ .00

***NOTE:** Personal credits (lines 2, 3, 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or 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. Lines 2 and 6 are prorated on the Worksheet for Child Care Credit. Lines 3 and 10 are determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).