2014 MAINE INDIVIDUAL INCOME TAX
FORM 1040ME

99

01 01 2014 to 12 31 2014 Check here if this is an **AMENDED** return. *14021V0*

See instructions. **Print neatly in blue or black ink only.**

Passed			400006504
Your First Name	MI	Your Social Security Number	
Away			400006514
Your Last Name		Spouse's Social Security Number	
Investor			
Spouse's First Name	MI	Home Phone Number	
Widow			
Spouse's Last Name		Work Phone Number	

111 Main Street	Augusta	ME	04330
Current Mailing Address (PO Box, number, street and apt. no)	City or Town	State	ZIP Code

A **Maine Property Tax Fairness Credit** - Maine residents and part-year residents only - see Schedule PTFC. Check this box if you are filing a return only to claim the Property Tax Fairness Credit on line 25d. Otherwise, leave this box blank. Follow the instructions on Schedule PTFC.

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. You Spouse

2 Check here if you were engaged in ***COMMERCIAL FARMING OR FISHING*** during 2014 .....

FILING STATUS (Check one)

3 **S**ingle

4 ✔ **M**arried filing **j**ointly (Even if only one had income)

5 **M**arried filing **s**eparately. Enter spouse's social security number and full name above.

6 **H**ead of **h**ousehold (With qualifying person)

7 **Q**ualifying **w**idow(er) with dependent child (Year spouse died)

Composite Return *(Pass-through Entities ONLY)*

RESIDENCY STATUS (Check one)

8 ✔ **R**esident **8a** "**Safe Harbor**" Resident

9 **P**art-Year Resident **10** **N**onresident **11** **N**onresident **A**lien

Check here if you are filing **Schedule NRH**

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

13 Enter the TOTAL number of ***EXEMPTIONS*** claimed on your federal return 13 2

Calculate Your Taxable Income

14	***FEDERAL ADJUSTED GROSS INCOME*** 14	54880.00
15	***INCOME MODIFICATIONS***. (From Schedule 1, line 3.) 15	-18080.00
16	***MAINE ADJUSTED GROSS INCOME***. (Line 14 plus or minus line 15.) 16	36800.00
17	***DEDUCTION.*** ✔ **S**tandard (See instructions on page 2) 17	.00
	Itemized (From Maine Schedule 2, line 7.)	
18	***EXEMPTION***. (See instructions.) 18	.00
19	***TAXABLE INCOME***. (Line 16 minus lines 17 and 18.) 19	12900.00

Continue on page 2

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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	159.00
20a	***TAX CREDIT RECAPTURE AMOUNTS*** (Enclose worksheet(s) - see instructions)	20a	.00
21	***TOTAL TAX***. (Line 20 plus line 20a)	21	.00
22	***TAX CREDITS***. (From Maine Schedule A, line 23.)	22	.00
23	***NONRESIDENT CREDIT***. **(For part-year residents, nonresidents and "Safe Harbor" residents only.)** From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	23	.00
24	***NET TAX***. (Subtract lines 22 and 23 from line 21.) (Nonresidents *see* instructions.)	24	159.00

Tax Payments/Refundable Credits

25	***TAX PAYMENTS*.**		
	a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.) ➡	25a	115.00
	b 2014 estimated tax payments and 2013 credit carried forward, extension payments and payments with original return. (Include any **REAL ESTATE WITHHOLDING** tax payments.)	25b	.00
	c REFUNDABLE TAX CREDITS (from Maine Schedule A, line 5)	25c	.00
	d Property Tax Fairness Credit (Schedule PTFC, line 13). (See instructions.) **(For Maine Residents and Part-year Residents Only)**	25d	.00
	e TOTAL. (Add lines 25a, b, c and d.)	25e	115.00
26	If this is an amended return, enter overpayment, if any, on original or as previously adjusted	26	.00
27	Line 25e minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27	.00
28	***INCOME TAX OVERPAID.*** If line 27 is larger than line 24, enter amount overpaid (Line 27 minus line 24.)	28	.00
29	***INCOME TAX UNDERPAID.*** If line 24 is larger than line 27, enter amount underpaid (Line 24 minus line 27.) (See instructions if line 27 is negative.)	29	44.00

Calculate Use Tax / Voluntary Contributions / Refund Due

30	***USE TAX (SALES TAX)***. (See instructions.)	30	34.00
30a	***SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.*** (See instructions.)	30a	.00
31	***CHARITABLE CONTRIBUTIONS and PARK PASSES.*** (From Maine Schedule CP, line 10.)	31	70.00
32	***NET OVERPAYMENT***. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a below.	32	.00
33	Amount to be ***CREDITED*** to **2015 estimated tax** ... 33a .00 ***REFUND***	33b	.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. .....

33c Routing Number*

33d Account Number*

*For NextGen Accounts, enter 084301767 on line 33c and 333 + *NextGen Account Number* + A22999 on line 33d (do not enter hyphens).

33e Type of Account: Checking Savings NextGen®

Continue on page 3

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Name(s) as shown on Form 1040ME: Passed Away

Your Social Security Number: 400006504

TAX DUE

34a	***TAX DUE***. (Add lines 29, 30, 30a and 31) - **NOTE**: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line	34a	148.00
b	*Underpayment Penalty.* (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17	34b	.00
c	***TOTAL AMOUNT DUE.*** (Add lines 34a and 34b.) (Pay in full with return.)	34c	148.00

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**. 08 23 2014 *(Month) (Day) (Year)*

If spouse is **deceased**, enter **date of death**. *(Month) (Day) (Year)*

Third Party Designee (*See* page 3)

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

Designee's name XXXXXXXXXXXXXXX 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

Your signature | Date signed | Your occupation

Spouse's signature (If joint return, **both** must sign) | Date signed | Spouse's occupation

Paid Preparer's Use Only

Preparer's signature | Date | Preparer's phone number

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

Avoid errors that delay processing of returns:

- Use black or blue ink. Do not use red ink.
- Be sure to enter amounts on correct lines.
- **Line A.** Check the Property Tax Fairness Credit box, if it applies.
- **Lines 12 and 17.** If you are over 65 and/or blind, see the instructions on page 2 and claim the additional amount as allowed.
- **Line 20.** Use the correct column from the tax table for your filing status.
- **Refund.** If you overpaid your tax, enter the amount you want to be refunded on line 33b.
- Double check social security numbers, filing status, and number of exemptions.
- Double check mathematical calculations.
- Be sure to sign your return.
- Enclose W-2 forms with the 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**

DO NOT SEND PHOTOCOPIES OF RETURNS

SCHEDULE 1
FORM 1040ME
2014

Attachment Sequence No. 4

INCOME MODIFICATIONS

See instructions on pages 3 and 4.
Enclose with your Form 1040ME
For more information, visit www.maine.gov/revenue/forms.

1402203

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Name(s) as shown on Form 1040ME: Passed Away

Your Social Security Number: 400006504

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 Contributions	1c	.00
d	Domestic Production Activities Deduction Add-back (See instructions)	1d	.00
e	RESERVED (See instructions)	1e	.00
f	RESERVED (See instructions)	1f	.00
g	Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1)	1g	.00
h	Other. (See instructions) (Attach worksheet(s))	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	10880 .00
d	Pension Income Deduction (Complete and attach the worksheet on back)	2d	7200 .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 back	2f	.00
g	Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2014 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. (See instructions) (Attach worksheet(s)) **(Do not enter non-Maine source income on line 2k)**	2k	.00
l	Total Subtractions (Add lines 2a through 2k)	2l	18080 .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 -18080 .00

Attachment Sequence No. **6**

SCHEDULE 2
FORM 1040ME
2014

ITEMIZED DEDUCTIONS
for Form 1040ME, line 17

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

1402204

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Name(s) as shown on Form 1040ME	Your Social Security Number
Passed Away	400006504

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 $305,050 if married filing jointly, $279,650 if head-of-household, $254,200 if single or $152,525 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 20 ..... **2c**	.00
d	Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution **2d**	.00
e	Medical and dental expenses included in line 1 above from federal Form 1040, Schedule A, line 4 ..... **2e**	.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, d and e plus line 3 ..... **4**	.00
5	Maximum allowable itemized deduction **5**	27,950.00
6	Enter the smaller of line 4 or line 5 ..... **6**	.00
7	Add lines 2e and line 6. Enter the result here and on Form 1040ME, line 17 ..... **7**	.00

*NOTE: *If the amount on line 7 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.

2014 Worksheet for Maine Schedule 2, line 2a

For individuals whose federal adjusted gross income exceeds $305,050 if married filing jointly or qualifying widow(er), $279,650 if head-of-household, $254,200 if single or $152,525 if married filing separately.

1	Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5) ..... 1 $	.00
2	Enter federal itemized deductions subject to reduction (from federal itemized deductions worksheet, line 3) ..... 2 $	.00
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 $	.00
5	Multiply line 4 by line 3. Enter result here ..... 5 $	.00
6	Subtract line 5 from line 1. Enter result here and on Schedule 2, line 2a ..... 6 $	.00

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.

SCHEDULE A
FORM 1040ME
Attachment Sequence No. **7**
2014

ADJUSTMENTS TO TAX

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

1402103

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Name(s) as shown on Form 1040ME: Passed Away

Your Social Security Number: 400006504

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. **NEW MARKETS TAX CREDIT (Enclose worksheet-*see* instructions)** ....4 .00
5. **TOTAL REFUNDABLE CREDITS** - Add lines 1 through 4. Enter result here and on 1040ME, page 2, line 25c... 5 .00

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

6. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 54 related to credit for the elderly or federal Form 1040A, line 32 $ _____x .20 ....*6 .00
7. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet in the instructions. **Enclose the worksheet with your return.** ....*7 .00
8. **EARNED INCOME TAX CREDIT** - Enter amount from federal Form 1040, line 66a or federal Form 1040A, line 42a or federal Form 1040EZ, line 8a $_____ x .05 ....*8 .00
9. **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 ....9 .00
10. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-*see* instructions)** ....10 .00
11. **CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-*see* instructions)** ....*11 .00
12. **MAINE CAPITAL INVESTMENT CREDIT** ....12 .00
13. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-*see* instructions)** ....13 .00
14. **WELLNESS PROGRAMS CREDIT (Enclose worksheet-*see* instructions)** ....14 .00
15. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-*see* instructions)** ....15 .00
16. **CARRYFORWARD OF CERTAIN CREDIT AMOUNTS (Enclose worksheet-*see* instructions)** ....16 .00
17. **MEDIA PRODUCTION CREDIT (Enclose worksheet-*see* instructions)** ....17 .00
18. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet **(Enclose worksheet-*see* instructions)** ....18 .00
19. **FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included).** ....19 .00
20. **OTHER TAX CREDITS (Enclose worksheet-*see* instructions)** ....20 .00
21. **TOTAL NON REFUNDABLE CREDITS** - Add lines 6 through 20. ....21 .00
22. **MAINE INCOME TAX** - Form 1040ME, line 21 ....22 .00
23. **ALLOWABLE NONREFUNDABLE CREDITS** - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 22. ....23 .00

***NOTE:** Personal credits (lines 2, 3, 6, 7, 8 and 11 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 6 and 8, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Lines 2 and 7 are prorated on the Worksheet for Child Care Credit. Lines 3 and 11 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).

SCHEDULE CP
FORM 1040ME
2014

Attachment Sequence No. **2**

Charitable Contributions and Purchase of Park Passes

For more information, go to www.maine.gov/revenue/forms.

1402202

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Name(s) as shown on Form 1040ME: Passed Away

Your Social Security Number: 400006504

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary charitable contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. Otherwise do not file Schedule CP.

Enter line totals below:

A. CONTRIBUTIONS

1.	Endangered & Nongame Wildlife Fund "Chickadee Check-off"	$5	$10	$25	Other $	1	.00
2.	Maine Children's Trust	$5	$10	$25	Other $	2	.00
3.	Companion Animal Sterilization Fund	$5	$10	$25	Other $	3	.00
4.	Maine Military Family Relief Fund	$5	$10	$25	Other $	4	.00
5.	Maine Veterans' Memorial Cemetery Maintenance Fund	$5	$10	$25	Other $	5	.00
6.	Maine Public Library Fund	$5	$10	$25	Other $	6	.00
7.	**TOTAL CONTRIBUTIONS.** (Add lines 1 through 6)					7	.00

B. PARK PASSES

8.	Number of Individual Day-use Park Passes	x **$35**	8	.00
9.	Number of Vehicle Day-use Park Passes	x **$70**	9	70.00
10.	**TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES** (Add lines 7, 8 and 9. Enter result here and on Form 1040ME, line 31		10	70.00

Note: If you are filing an amended return, the correct amount of your charitable contributions and park passes must agree with the total amounts shown on your original return. Contribution and park pass amounts cannot be changed on your amended return.

Any voluntary charitable contribution you make on lines 1 through 6 above may qualify for a charitable contributions deduction on your 2015 federal and Maine income tax returns if you itemize deductions. For more information, see federal Publication 526, "Charitable Contributions" available at www.irs.gov.

SCHEDULE PTFC
FORM 1040ME
2014

Attachment Sequence No. **3**

PROPERTY TAX FAIRNESS CREDIT

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.

Enclose with your Form 1040ME.
See instructions.

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

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Name(s) as shown on Form 1040ME: Passed Away

Your Social Security Number: 400006504

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 2014 (if different from your mailing address):

TOTAL INCOME - Complete line 1 or line 2 below, but not both. Complete line 1 if you do not file federal Form 1040, 1040A or 1040EZ. Complete line 2 if you do file federal Form 1040, 1040A or 1040EZ. Then go to line 3.

IF YOU DO NOT FILE FEDERAL FORM 1040, 1040A or 1040EZ, ENTER:

1. (a) Social security benefits and railroad retirement benefits (see instructions) ..... 1a. .00

   (b) Interest and dividends (see instructions) ..... 1b. .00

   (c) Pensions, annuities and IRA distributions (see instructions) ..... 1c. .00

   (d) Wages, salaries, tips, etc. (see instructions.) ..... 1d. .00

   (e) Other income (see instructions) ..... 1e. .00

OR, IF YOU DO FILE FEDERAL FORM 1040, 1040A or 1040EZ, ENTER:

2. (a) Federal total income (from federal Form 1040, line 22, Form 1040A, line 15 or Form 1040EZ, line 4). Part-year residents - see instructions. ..... 2a. .00

   (b) Social security benefits not included on line 2a above (federal Form 1040, line 20a minus line 20b or Form 1040A, line 14a minus line 14b) and railroad retirement benefits not included on line 2a above (see instructions) ..... 2b. .00

   (c) Interest not included on line 2a above ..... 2c. .00

   (d) Loss add-backs (see instructions) ..... 2d. .00

3. **Total Income.** Add lines 1a through 1e **OR** lines 2a through 2d above ..... 3. .00

   If the amount on line 3 is more than the amount shown in the table below for your filing status and the number of personal exemptions you claim on Form 1040ME, line 13, stop here. You do not qualify for the property tax fairness credit. Otherwise, go to line 4.

If your Filing Status is: **AND**	You claim **no more than** 2 personal exemptions **OR**	You claim **more than** 2 personal exemptions
	Your maximum income limitation is:	
Single	$33,333	$33,333
Head of Household, or Married filing Jointly, or Qualifying Widow(er)	$43,333	$53,333
Married filing Separately	$21,667	$26,667

Continue on next page

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BENEFIT BASE - PROPERTY TAX and/or RENT PAID:

4. Enter the property tax you paid on your home in 2014. (See instructions.) ....4. .00
If you paid no property tax in 2014, skip to line 5a.

5. (a) Enter the rent you paid on your home in 2014. (See instructions.) ....5a. .00
If you paid no rent in 2014, skip to line 6.

(b) Does the rent entered on line 5a include heat, utilities, furniture or similar items? ....5b. **Yes** **No**

(c) If line 5b is yes and you know the amount paid for heat, utilities, furniture or similar items, enter that amount on line 5c. If yes, and you do not know the amount paid, multiply line 5a by 15% (.15) and enter the result on line 5c. If line 5b is no, enter "0" on line 5c. ....5c. .00

(d) Line 5a minus line 5c ....5d. .00

(e) Multiply line 5d by 15% (.15) ....5e. .00

(f) Landlord's name and telephone number

6. Add lines 4 and 5e ....6. .00

7. Enter the amount shown in the table below for your filing status and the number of personal exemptions you claim on Form 1040ME: ....7. .00

If your Filing Status is: AND	You claim **no more than** 2 personal exemptions OR	You claim **more than** 2 personal exemptions
	Your maximum benefit base is:	
Single	$2,000	$2,000
Head of Household, or Married filing Jointly, or Qualifying Widow(er)	$2,600	$3,200
Married filing Separately	$1,300	$1,600

8. Benefit base. Enter the smaller of line 6 or line 7 ....8. .00

PROPERTY TAX FAIRNESS CREDIT CALCULATION:

9. Multiply line 3 by 6% (.06) ....9. .00

(a) Is the amount on line 8 more than the amount on line 9? ....9a. **Yes** **No**
If yes, go to line 10 below. If no, stop here, you do not qualify for the Property Tax Fairness Credit.

10. Subtract line 9 from line 8 ....10. .00

11. Multiply line 10 by 50% (.50) ....11. .00

12. Were you or your spouse (if married) at least 65 years of age during the tax year? ....12. **Yes** **No**

(a) If yes, enter $900. If no, enter $600. ....12a. .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 $450 if yes or $300 if no.

13. Enter line 11 or line 12a, whichever is smaller, here and on Form 1040ME, line 25d. ....13. .00