



2014

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

99 99 2014 to 99 99 9999 X Check here if this is an AMENDED return.

14021V0

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

Form fields for personal information: Your First Name, Your Last Name, Spouse's First Name, Spouse's Last Name, Current Mailing Address, City or Town, State, ZIP Code, and Social Security Numbers.

A X 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.

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 2014..... X

- FILING STATUS (Check one)
3 X Single
4 X Married filing jointly
5 X Married filing separately.
6 X Head of household
7 X Qualifying widow(er)
X Composite Return (Pass-through Entities ONLY)

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

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

Table with 3 columns: Line number, Description, and Amount. Rows include FEDERAL ADJUSTED GROSS INCOME, INCOME MODIFICATIONS, MAINE ADJUSTED GROSS INCOME, DEDUCTION, EXEMPTION, and TAXABLE INCOME.

Calculate Your Taxable Income



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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 23.)	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 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	23	999999999 .00
24	NET TAX. (Subtract lines 22 and 23 from line 21.) (Nonresidents see instructions.)	24	999999999 .00

Tax Payments/Refundable Credits

25	TAX PAYMENTS.		
a	Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)	25a	999999999 .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	999999999 .00
c	REFUNDABLE TAX CREDITS (from Maine Schedule A, line 5)	25c	999999999 .00
d	Property Tax Fairness Credit (Schedule PTFC, line 13). (See instructions.) (For Maine Residents and Part-year Residents Only)	25d	999999999 .00
e	TOTAL. (Add lines 25a, b, c and d.)	25e	999999999 .00
26	If this is an amended return, enter overpayment, if any, on original or as previously adjusted.	26	999999999 .00
27	Line 25e minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27	999999999 .00
28	INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid (Line 27 minus line 24.)	28	999999999 .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	999999999 .00

Calculate Use Tax / Voluntary Contributions / Refund Due

30	USE TAX (SALES TAX). (See instructions.)	30	999999999 .00
30a	SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)	30a	999999999 .00
31	CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 10.)	31	999999999 .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	999999999 .00
33	Amount to be CREDITED to 2015 estimated tax ... 33a	999999999 .00	REFUND 33b

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* 999999999

33d Account Number* 99999999999999999999

*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®

**SCHEDULE 1
FORM 1040ME
2014**

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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Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

Your Social Security Number

XX

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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	999999999	.00
b	Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation)	1b	999999999	.00
c	Maine Public Employees Retirement System Contributions	1c	999999999	.00
d	Domestic Production Activities Deduction Add-back (See instructions).....	1d	999999999	.00
e	RESERVED (See instructions).....	1e	999999999	.00
f	RESERVED (See instructions)	1f	999999999	.00
g	Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1)	1g	999999999	.00
h	Other. (See instructions) (Attach worksheet(s))	1h	999999999	.00
i	Total additions (Add lines 1a through 1h).....	1i	999999999	.00

2 SUBTRACTIONS from federal adjusted gross income.

a	U.S. Government Bond interest included in federal adjusted gross income (See instructions) ..	2a	999999999	.00
b	State Income Tax Refund (Only if included in federal adjusted gross income)	2b	999999999	.00
c	Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions).....	2c	999999999	.00
d	Pension Income Deduction (Complete and attach the worksheet on back).....	2d	999999999	.00
e	Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions)	2e	999999999	.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	999999999	.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	999999999	.00
h	Contributions to Qualified Tuition Programs - 529 Plans (See instructions).....	2h	999999999	.00
i	Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1)	2i	999999999	.00
j	Bonus Depreciation and Section 179 Recapture (See instructions)	2j	999999999	.00
k	Other. (See instructions) (Attach worksheet(s))	2k	999999999	.00
	(Do not enter non-Maine source income on line 2k)			
l	Total Subtractions (Add lines 2a through 2k).....	2l	999999999	.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	999999999	.00
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**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.



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Attachment
Sequence No. 6

Name(s) as shown on Form 1040ME

Your Social Security Number

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1	Total itemized deductions from federal Form 1040, Schedule A, line 29.....	1	999999999	.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	999999999	.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	999999999	.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	999999999	.00
d	Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution	2d	999999999	.00
e	Medical and dental expenses included in line 1 above from federal Form 1040, Schedule A, line 4.....	2e	999999999	.00
3	Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....	3	999999999	.00
4	Line 1 minus lines 2a, b, c, d and e plus line 3.....	4	999999999	.00
5	Maximum allowable itemized deduction	5	2 7,9 5 0	.00
6	Enter the smaller of line 4 or line 5.....	6	999999999	.00
7	Add lines 2e and line 6. Enter the result here and on Form 1040ME, line 17	7	999999999	.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	\$	999999999	.00
2	Enter federal itemized deductions subject to reduction (from federal itemized deductions worksheet, line 3)	2	\$	999999999	.00
3	Divide line 1 by line 2. Calculate to four decimals. Enter result here.	3		9.9999	
4	Enter federal itemized deductions disallowed (from federal itemized deductions worksheet, line 9)	4	\$	999999999	.00
5	Multiply line 4 by line 3. Enter result here.....	5	\$	999999999	.00
6	Subtract line 5 from line 1. Enter result here and on Schedule 2, line 2a	6	\$	999999999	.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**

2014

Attachment
Sequence No. 7

ADJUSTMENTS TO TAX

See instructions.

Enclose with your Form 1040ME.

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



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Name(s) as shown on Form 1040ME

XX

Your Social Security Number

999 99 9999

Section 1. REFUNDABLE CREDITS:

1. REHABILITATION OF HISTORIC PROPERTIES AFTER 2007 (Enclose worksheet-see instructions)1	999999 .00
2. CHILD CARE CREDIT (Enclose worksheet-see instructions) *2	999999 .00
3. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions) *3	999999 .00
4. NEW MARKETS TAX CREDIT (Enclose worksheet-see instructions)4	999999 .00
5. TOTAL REFUNDABLE CREDITS - Add lines 1 through 4. Enter result here and on 1040ME, page 2, line 25c... 5	999999 .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	999999 .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	999999 .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	999999 .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 129	999999 .00
10. MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)10	999999 .00
11. CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet-see instructions) *11	999999 .00
12. MAINE CAPITAL INVESTMENT CREDIT12	999999 .00
13. RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)13	999999 .00
14. WELLNESS PROGRAMS CREDIT (Enclose worksheet-see instructions)14	999999 .00
15. HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)15	999999 .00
16. CARRYFORWARD OF CERTAIN CREDIT AMOUNTS (Enclose worksheet-see instructions)16	999999 .00
17. MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)17	999999 .00
18. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet (Enclose worksheet-see instructions)18	999999 .00
19. FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included)...19	999999 .00
20. OTHER TAX CREDITS (Enclose worksheet-see instructions)20	999999 .00
21. TOTAL NON REFUNDABLE CREDITS - Add lines 6 through 20.21	999999 .00
22. MAINE INCOME TAX - Form 1040ME, line 2122	999999 .00
23. ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 21 or line 22, whichever is less. Enter here and on Form 1040ME, line 22.23	999999 .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

Charitable Contributions
and Purchase of Park Passes



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Attachment
Sequence No. **2**

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

1402202

Name(s) as shown on Form 1040ME

Your Social Security Number

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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" <input checked="" type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$25 <input checked="" type="checkbox"/> Other \$ 999 1	99999 .00
	2. Maine Children's Trust <input checked="" type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$25 <input checked="" type="checkbox"/> Other \$ 999 2	99999 .00
	3. Companion Animal Sterilization Fund <input checked="" type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$25 <input checked="" type="checkbox"/> Other \$ 999 3	99999 .00
	4. Maine Military Family Relief Fund <input checked="" type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$25 <input checked="" type="checkbox"/> Other \$ 999 4	99999 .00
	5. Maine Veterans' Memorial Cemetery Maintenance Fund <input checked="" type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$25 <input checked="" type="checkbox"/> Other \$ 999 5	99999 .00
	6. Maine Public Library Fund <input checked="" type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$25 <input checked="" type="checkbox"/> Other \$ 999 6	99999 .00
	7. TOTAL CONTRIBUTIONS. (Add lines 1 through 6) 7	99999 .00
B. PARK PASSES	8. Number of Individual Day-use Park Passes 99 x \$35 8	999 .00
	9. Number of Vehicle Day-use Park Passes 99 x \$70 9	999 .00
	10. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 7, 8 and 9. Enter result here and on Form 1040ME, line 31 10	99999 .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.

