



1502101

Calculate Your Tax and Credits

19	TAXABLE INCOME. (Line 16 minus lines 17 and 18.).....	19	999999999	.00
20	INCOME TAX. (Find the tax for the amount on line 19 in the tax table in this booklet or compute your tax using the tax table or tax rate schedules available 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	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 2015 estimated tax payments and 2014 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 2016 estimated tax ... 33a	999999999	.00	REFUND	33b	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. **33c** Routing Number* 999999999

33d Account Number* 99999999999999999999

*For NextGen Accounts, enter 084301767 on line 33c and the 8-digit NextGen Account Number on line 33d (do not enter hyphens).

33e Type of Account: Checking Savings NextGen®

SCHEDULE 2
FORM 1040ME
2015

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.

1502204

Name(s) as shown on Form 1040ME

Your Social Security Number

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999 99 9999

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 \$309,900 if married filing jointly, \$284,050 if head-of-household, \$258,250 if single or \$154,950 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 8,3 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.

2015 Worksheet for Maine Schedule 2, line 2a

For individuals whose federal adjusted gross income exceeds \$309,900 if married filing jointly or qualifying widow(er), \$284,050 if head-of-household, \$258,250 if single or \$154,950 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

ADJUSTMENTS TO TAX

See instructions.

Enclose with your Form 1040ME.

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



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1502103

Attachment
Sequence No. 7

2015

Name(s) as shown on Form 1040ME

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. 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, or line 6a, 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 CARRYOVER AMOUNTS	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	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 PTFC
FORM 1040ME
2015**

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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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 2015 (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 above2c. _____ .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



BENEFIT BASE - PROPERTY TAX and/or RENT PAID:

- 4. Enter the property tax you paid on your home in 2015. (See instructions.)4. , .00
If you paid no property tax in 2015, skip to line 5a.
- 5. (a) Enter the rent you paid on your home in 2015. (See instructions.)5a. , .00
If you paid no rent in 2015, 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 5c5d. , .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 78. , .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 filing jointly) 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

SCHEDULE CP
FORM 1040ME
2015

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.

1502202

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You need to file Schedule CP only 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
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	___ .00
	10. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 7, 8 and 9. Enter result here and on Form 1040ME, line 31									10

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 2016 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 1
FORM 1040ME
2015**

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

999 99 9999

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 2015 which have been previously taxed by the state.....	2g	999999999	.00
h	Contributions to Qualified Tuition Programs - 529 Plans (Limited to \$250 per beneficiary. 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