2015 MAINE

Resident, Nonresident or Part-Year Resident

Individual Income Tax Booklet

Form 1040ME

Maine FastFile
Electronic filing and payment services

Direct Deposit

For more information, see **www.maine.gov/revenue**

Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to learn the status of your refund, obtain the latest tax updates, view frequently asked questions (FAQs), pay your tax or email tax-related questions.

To download or request forms or other information: Visit www.maine.gov/revenue/forms or call **(207) 624-7894** - *Every day 24 Hours.*

TTY (hearing-impaired only): 711 - *Weekdays 8:00 a.m.- 4:30 p.m.*

Assistance: (207) 626-8475 - *Weekdays 8:00 a.m.- 5:00 p.m.*

Collection problems and payment plans: (207) 621-4300 - *Weekdays 8:00 a.m.- 5:00 p.m.* Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Tax violations hot line: (207) 624-9600 Call this number or send an email to **MRS.TAXTIP@maine.gov** to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Federal income tax information and forms: Call the Internal Revenue Service at **(800) 829-1040** or visit www.irs.gov.

Form 1040ME due date: Tuesday, April 19, 2016

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MAINE REVENUE SERVICES
P.O. Box 1060
AUGUSTA, ME 04332-1060

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 19, 2016** if you are a resident of Maine who is required to file a federal income tax return or if you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability. Even if you are required to file a federal income tax return, you do not have to file a Maine income tax return if you have no addition income modifications (Form 1040ME, Schedule 1, line 1i) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount plus $5,200 if filing single or married filing separately, $7,850 if head-of-household or $10,450 if married filing jointly. However, you must file a return to claim any refund due to you. Generally, if you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. See below for more information on residency, including "Safe Harbors". Nonresidents - see Schedule NR instructions for minimum taxability thresholds. Also see, 36 M.R.S. § 5142(8-B) and Rule 806.

For additional answers to frequently asked questions (faqs), visit www.maine.gov/revenue/faq/homepage.shtml.

What is my Residence Status?

To determine your residency status for 2015, read the following.

Domicile*: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

- **Full-Year Resident:** 1) Maine was my domicile for the entire year of 2015; **or** 2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.
- **"Safe Harbor" Resident** (treated as a nonresident):
  General Safe Harbor - Maine was my domicile in 2015, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2015 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **File Form 1040ME and Schedule NR or NRH.**
  Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period occurring partially or fully in the tax year. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.
- **Part-Year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above. **File Form 1040ME and Schedule NR or NRH.**
- **Nonresident:** I was not a resident or part-year resident in 2015, but I do have Maine-source income. **Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. File Form 1040ME and Schedule NR or NRH.**

For additional information on determining Maine residency or if you are in the military, see the Maine Revenue Services ***Guidance to Residency Status*** and ***Guidance to Residency "Safe Harbors"*** brochures at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more. **Due to scanning requirements, only original forms and schedules may be submitted.**

Print or type your name(s) and **current** mailing address in the spaces provided. **Social security number(s):** You must enter your social security number(s) in the spaces provided.

Check the red box above your social security number if this is an **amended** return. You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return. If you need to amend a Maine income tax return for a tax year prior to 2013, please use Form 1040X-ME available at www.maine.gov/revenue/forms. For more information, see the frequently asked questions at www.maine.gov/revenue/faq/income_faq.shtml.

Line A. Maine Residents Property Tax Fairness Credit - Maine residents and part-year residents only - See Schedule PTFC. Check the box on line A 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 1 of Schedule PTFC (Property Tax Fairness Credit). Otherwise, leave the box blank. See the Schedule PTFC instructions for Step 1. NOTE: The Schedule PTFC is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 1. FOR MAINE RESIDENTS ONLY. The **Maine Clean Election Fund** finances the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check if at least two-thirds of your gross income for 2015 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married-joint federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance to Residency Status brochure at www.maine.gov/revenue/forms for more information.** If you are filing married filing separately, be sure to include your spouse's name and social security number. For pass-through entities only: check the red box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident owners. You must complete and enclose Schedule 1040C-ME and supporting documentation with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

Lines 8-11. See General Instructions above to determine your **residency status**. **If you check line 8a, 9, 10 or 11, enclose a copy of your federal tax return.** Schedule NRH is available at www.maine.gov/revenue/forms or call (207) 624-7894 to order.

Line 14. Enter the **federal adjusted gross income** shown on your federal return (Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC and check the box on line A, enter 0 on line 14.

Line 15. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Maine Schedule 1 to calculate your entry for this line.** Enter a negative amount with a minus sign in the box immediately to the left of the number. **Part-year residents, Nonresidents and "Safe Harbor" residents, see Schedule NR or NRH.** Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC and check the box on line A, enter 0 on line 15.

Line 17. Deduction. If your filing status is nonresident alien, you must use itemized deductions. If you use the standard deduction on your federal return, you must use the Maine standard deduction listed below on your Maine return.

Single or Married filing Separately	$6,300
Married filing Jointly or Qualifying Widow(er)	$12,600
Head of Household	$9,250

DEPENDENTS claimed on another person's return**:** the standard deduction is the greater of $1,050 or earned income plus $350 (up to the standard deduction amount shown above for your filing status).

Additional Maine Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): multiply the number of boxes checked on lines 12a and 12b by $1,550. Add the result to the standard deduction for your filing status above.

Married (whether filing jointly or separately) or a qualified widow(er): multiply the number of boxes checked on lines 12a, 12b, 12c and 12d by $1,250. Add the result to the standard deduction for your filing status above.

NOTE: If married filing separately, the additional deduction amounts for your spouse apply only if you can claim an exemption for him/her.

Line 18. Enter the **exemption** amount shown on your federal return (Form 1040, line 42 or 1040A, line 26). If you filed federal Form 1040EZ, enter $4,000 ($8,000 if married filing joint). **Except,** *If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form, enter on line 18 the amount from line F of the "Worksheet for Line 5 - Dependents Who Checked One or Both Boxes".*

Line 20a. Enter the amount of credits previously used to reduce Maine income tax that are now subject to recapture. Enclose supporting documentation or applicable worksheet(s) to show the calculation of the amount entered on this line.

Line 23. NOTE: Schedule NRH is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 24. Subtract lines 22 and 23 from line 21. **Nonresidents and "Safe Harbor" Residents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

Line 25a. Enter the total amount of **Maine income tax withheld**. Enclose **(do not staple or tape)** supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, send 1099 forms only if there is State of Maine income tax withheld shown on them.

Line 25b. Enter the total amount of Maine estimated tax paid for tax year 2015. Also include on this line extension payments, amounts withheld for 2015 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry), and amounts paid with your original return, including use tax, voluntary contributions and estimated tax penalty amounts.

Line 25d. For Maine Residents and Part-Year Residents Only. Enter the amount from Schedule PTFC, line 13.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount shown on the original, or previously adjusted return.

Line 29. If the amount on line 27 is a negative amount, treat it as a positive amount and add it to the amount on line 24.

Line 30. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe **Maine use tax** on those items. The tax rate for purchases in 2015 is 5.5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .08% (.0008) or use the table below. **NOTE:** For items that cost $1,000 or more, you must add the tax on those items to the percentage or table amount. Use tax on items that cost more than $5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE

Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	*Less Than*		*At Least*	*Less Than*	
$ 0	$ 6,000	$ 5	$ 30,000	$ 36,000	$ 29
6,000	12,000	10	36,000	42,000	34
12,000	18,000	14	42,000	48,000	38
18,000	24,000	19	48,000	54,000	43
24,000	30,000	24	54,000	60,000	48
$60,000 and up — .08% of Form 1040ME, Line 16					

Line 30a. If you collected $2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Enter the amount of tax collected on rentals made in 2015 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2015 is 8%. **NOTE:** To report sales tax greater than $2,000, you must file a sales/use tax return at https://portal.maine.gov/salestax/. If you do not have internet access, call (207) 624-9693 for assistance.

Line 33b. Refunds of $1.00 or more will be issued to you.

Lines 33c-33e. To comply with banking rules, you must check the box to the left of line 33d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check. Except for NextGen Accounts, the account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Note that some banks will not allow a joint refund to be deposited into an individual account. *Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.* (The NextGen Program is administered by the Finance Authority of Maine.)

Line 33c. Routing Number ("RTN") must be 9 digits. ***NOTE:*** For a NextGen Account, enter the following RTN: **084301767**.

Line 33d. Bank Account or NextGen Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. ***NOTE:*** For a NextGen Account, enter the 8-digit NextGen Account Number.

Line 34b. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d and REW amounts included in line 25b is $1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at www.maine.gov/revenue/forms or call (207) 624-7894.

Line 34c. Total Amount Due. Do not send cash. If you owe less than $1.00, do not pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order.

THIRD PARTY DESIGNEE. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2015 Maine individual income tax return. Choose any 5-digit PIN which will be used to ensure MRS employees speak with only the individual you have designated. This authorization will automatically end on April 18, 2017.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. For more information, call (207) 621-4300 or email compliance.tax@maine.gov.

Injured or Innocent Spouse. Check the box below your signature(s) if you are an injured or innocent spouse for a Maine Revenue Services **income tax debt only** (see federal Form 8379 or Form 8857 and related instructions). If you have a married joint refund which may be set off to a State agency including DHHS, you must submit your claim form directly to that agency. For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

SCHEDULE 1 — INCOME MODIFICATIONS — *See* page 13

For more information on Maine income modifications, visit www.maine.gov/revenue/forms.

Line 1. ADDITIONS. *Also include the taxpayer's distributive share of addition modification items from partnerships, S corporations and other pass-through entities.*

Line 1a. Enter the **income from municipal and state bonds, other than Maine,** that is not included in your federal adjusted gross income (i.e., enter bond interest from City of New York but not Portland, Maine).

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Enter 2015 **Maine Public Employees Retirement System contributions**. See your Maine W-2 form.

Line 1d. Enter the amount claimed as a **domestic production activities deduction** on federal Form 1040, line 35.

Lines 1e and 1f. RESERVED. Previously, these lines were used to enter bonus depreciation add-back amounts related to Maine's decoupling from the federal special depreciation deduction through IRC § 168(k). At the time of publication, the federal provisions allowing bonus depreciation were not extended to years beyond 2014. In the event the federal government further extends these provisions to tax years after 2014, updated instructions will be provided in the downloadable Form 1040ME booklet available at www.maine.gov/revenue/forms.

Line 1g. Enter your share of a **fiduciary adjustment** (addition modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 1h. Other. See the worksheet at www.maine.gov/revenue/forms that lists the addition income modifications required to be entered on this line. Enter on this line: ● the amount of loss, deductions and other expenses of a

financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner ● amounts claimed as a deduction in determining federal adjusted gross income that are included in the credit base for 1) the Forest Management Planning Credit (36 M.R.S. § 5216-C); 2) the Maine Fishery Infrastructure Investment Tax Credit (36 M.R.S. § 5216-D); 3) the High-technology Investment Tax Credit (36 M.R.S. § 5219-M); and 4) the Maine Credit for Wellness Programs under 36 M.R.S. § 5219-FF • qualified tuition and other education expenses claimed on the federal return in accordance with section 222 of the Internal Revenue Code. For more information, go to www.maine.gov/revenue.

Line 2. SUBTRACTIONS. NOTE: You may only subtract the items listed below on this schedule. Do not subtract non-Maine source income. *Also include the taxpayer's distributive share of subtraction modification items from partnerships, S corporations and other pass-through entities.* If you are a resident of Maine and have income taxed by another state, see the worksheet for Credit for Income Tax Paid to Other Jurisdictions on page 16.

Line 2a. If included in federal adjusted gross income, enter **income from direct obligations of the U.S. Government,** such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes.

Line 2b. Enter the amount of any **state or local income tax refund** included on federal Form 1040, line 10.

Line 2c. If included in federal adjusted gross income, enter the taxable amount of **social security benefits** issued by the U.S. Government and **railroad retirement benefits (tier 1 and tier 2)** and **unemployment and sick benefits** issued by the U.S. Railroad Retirement Board.

Line 2d. Enter the **pension income deduction** from the Worksheet on page 14, line 8. Include copies of your 1099 forms to verify the subtraction.

Line 2e. If included in federal adjusted gross income, enter **interest from Maine municipal general obligation & private activity bonds** and **bonds issued by a Maine airport authority.**

Line 2f. Enter **premiums for long-term care insurance** if the insurance policy on which the premiums are paid **1**) meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)) (these are long-term care premiums that generally qualify for federal itemized deductions), or **2**) are certified by the Maine Bureau of Insurance. Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions and by any premiums included in the federal self-employed health insurance deduction claimed on federal Form 1040, line 29.

Line 2g. Use this line only if you retired after 1988 and are receiving retirement benefits from the **Maine Public Employees Retirement System (MainePERS)**. Subtract the amount in box 14 from the amount in box 2a on Form 1099-R issued by MainePERS. Also enter on this line MainePERS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

Line 2h. Enter up to $250, per beneficiary, of contributions made to a Maine or non-Maine **qualified tuition program ("529 college savings plan")** only if your federal adjusted gross income is not more than $100,000 if single or married filing separately or $200,000 if married filing joint or head of household.

Line 2i. Enter your share of a **fiduciary adjustment** (subtraction modifications) relating to income from an estate or trust (36 M.R.S. § 5122(3)). Attach a copy of your federal Schedule K-1.

Line 2j. Bonus depreciation/section 179 expense recapture amounts required to be added to income under 36 M.R.S. §§ 5122(1)(N), 5122(1)(AA), 5122(1)(FF)(2), 5122(1)(HH)(2), or 5200-A(1)(N), 5200-A(1)(T), 5200-A(1)(Y)(2) or 5200-A(1)(AA)(2) may be recaptured over the life of the applicable asset. For more information and examples, visit www.maine.gov/revenue/forms (select *Income Tax Guidance Documents)*.

Line 2k. Other subtractions. See the worksheet at www.maine.gov/revenue/forms that lists the subtraction income modifications that may be entered on this line. Unless specifically stated, do **not** enter non-Maine income on this line. Enter **ONLY** items specifically listed below.

Attach supporting documentation when claiming an amount on this line. Enter on this line: ● net operating losses carried forward from previous tax years pursuant to 36 M.R.S. §§ 5122(2)(H), 5122(2)(P), 5122(2)(CC) or, for individual owners of certain electing S corporations, net operating losses carried forward pursuant to 36 M.R.S. § 5200-A(2)(H) or 5200-A(2)(L). *For more information on Maine's treatment of NOL's, go to www.maine.gov/revenue/forms (select Income Tax Guidance Documents).* Also enter on this line to the extent included in federal adjusted gross income ● active duty military pay earned by a Maine resident servicemember for service performed outside Maine under written military orders ● all military compensation received by a nonresident servicemember ● to the extent not included in the pension deduction on line 2d, military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the U.S. armed services under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 USC, Chapter 73 ● recovery amounts included on federal Form 1040, line 21 related to items previously deducted on your federal return but not on your Maine return in an earlier year • discharge of indebtedness amounts included in federal adjusted gross income deferred for federal tax purposes but not Maine tax purposes during 2009 or 2010 • the amount of loan payments made by employers included in federal adjusted gross income of individuals qualified for the opportunity Maine credit • the amount of the reduction in your salaries and wages expense deduction directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit reported on federal Form 5884, line 2 or federal Form 8844, line 2 (owners of pass-through entities, enter your share of the amount from line 3 of these forms to the extent not included on line 2). Note: do not enter wage amounts from Form 8844 related to the federal Renewal Community credit ● settlement payments received by Holocaust victims that are included in federal adjusted gross income ● account proceeds from a Family Development Account administered by FAME ● earnings from fishing operations contributed to a capital construction fund ● the amount of military retirement benefits not included in the pension income deduction on line 2d received by certain licensed dentists who practice an average of 20 hours or more per week in Maine and accept patients who receive MaineCare benefits ● income from investments in the Northern Maine Transmission Corporation ● up to $750 of property tax benefits provided by municipalities to senior citizens pursuant to 36 M.R.S. § 6232(1-A) to the extent included in federal adjusted gross income ● interest income and capital gains from the sale of bonds issued relative to the Maine Waste Management & Recycling Program to the extent included in federal adjusted gross income ● all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner ● the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return ● distributions from a private venture capital fund of the refundable portion of the credit received by the fund pursuant to 36 M.R.S., § 5216-B to the extent included in federal adjusted gross income ● to the extent included in federal adjusted gross income, 6 2/3% of the gain from the sale of sustainably managed, eligible timberlands pursuant to 36 M.R.S. § 5122(2)(U) ● to the extent included in federal adjusted gross income, any income recognized from the new markets capital investment credit under 36 M.R.S. § 5219-HH.

2015 MAINE INDIVIDUAL INCOME TAX
FORM 1040ME

For tax period 1/1/2015 to 12/31/2015 or ___/___/2015 to ___/___/_____

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

1502100

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

Your First Name | MI

Your Last Name

☐ Check here if this is an **AMENDED** return.

Spouse's First Name | MI | Your Social Security Number

Spouse's Last Name | Spouse's Social Security Number

Current Mailing Address (PO Box, number, street and apt. no) | Home Phone Number

City or Town | State | ZIP Code | Work Phone Number

Foreign country name | Foreign province/state/county | Foreign postal 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 2015 ..... ☐

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**	**Spouse was**
65 or over 12a	☐	12c ☐
Blind 12b	☐	12d ☐

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

Calculate Your Taxable Income

14 ***FEDERAL ADJUSTED GROSS INCOME*** ..... 14 ____,____,____.00

15 ***INCOME MODIFICATIONS***. (From Schedule 1, line 3.) ..... 15 ____,____,____.00

16 ***MAINE ADJUSTED GROSS INCOME***. (Line 14 plus or minus line 15.) ..... 16 ____,____,____.00

17 ***DEDUCTION.*** ☐ **S**tandard (See instructions on page 2) ..... 17 ____,____,____.00

☐ **I**temized (From Maine Schedule 2, line 7.)

18 ***EXEMPTION***. (See instructions.) ..... 18 ____,____.00

Continue on page 2

1502101 00

Calculate Your Tax and Credits

19	***TAXABLE INCOME***. (Line 16 minus lines 17 and 18.)	19	.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	.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	.00

Tax Payments/Refundable Credits

25	***TAX PAYMENTS.***		
	a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.) ➡	25a	.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	.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	.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	.00

Calculate Use Tax / Voluntary Contributions / Refund Due

30	***USE TAX (SALES TAX)***. (See instructions.)	30	.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	.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 **2016 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 the 8-digit NextGen Account Number 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 | Your Social Security Number

___ - ___ - ____

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 ___,___,___.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 ___,___,___.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**. ___ ___ ____ *(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 _____ Phone no. _____ Personal identification #: ____

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

Attachment Sequence No. **2**

SCHEDULE CP
FORM 1040ME
2015

Charitable Contributions and Purchase of Park Passes

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

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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					___,___.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		___.00
10.	**TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES** (Add lines 7, 8 and 9. Enter result here and on Form 1040ME, line 31 10		___,___.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 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 PTFC
FORM 1040ME
2015

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

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 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 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 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 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 PTFC – PROPERTY TAX FAIRNESS CREDIT INSTRUCTIONS

Who is eligible?

You may qualify for a **refundable** Property Tax Fairness Credit up to $600 ($900 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2015 was not more than the amount shown in the table below for your filing status and the number of personal exemptions you claim:

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

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 6% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 40% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC.

SPECIFIC INSTRUCTIONS

Step 1. Complete Form 1040ME according to the form instructions.

However, if you are filing Form 1040ME only to claim the property tax fairness credit, you have no Maine income modifications on Form 1040ME, Schedule 1 and you do not file a federal income tax return, complete Maine Form 1040ME according to the instructions below:

- fill in your name, address, social security number, telephone number and, if married, your spouse's name and social security number;
- check Box A below your address;
- enter your correct filing status on lines 3-7;
- enter your correct residency status on lines 8-11;
- check the applicable boxes on lines 12a through 12d if either you or your spouse were 65 years or over or blind during 2015;
- enter the number of personal exemptions you can claim on line 13;
- enter 0 on lines 14, 15 and 16;
- complete Schedule PTFC (see Step 2 instructions below); and
- enter the amount from Schedule PTFC, line 13 on Form 1040ME, lines 25d, 25e, 27, 28, 32 and 33b. Any refund will be mailed to you. However, if you want your refund deposited directly into your checking or savings account, also complete lines 33c, 33d and 33e.

Note: Part-year residents must also complete Form 1040ME, Schedule NR and related Worksheet B – Income Allocation Worksheet.

Step 2. Complete Schedule PTFC. Enter your name and social security number as shown on Form 1040ME. Also enter your date of birth and your spouse's date of birth, if married.

Complete either lines 1a through 1e **OR** lines 2a through 2d. **If you do not file federal Form 1040, 1040A or 1040EZ, complete lines 1a through 1e. If you do file a federal Form 1040, 1040A or 1040EZ, enter your income on lines 2a through 2d.**

If you do not file federal Form 1040, 1040A or 1040EZ:

Line 1a. Social security and railroad retirement benefits. Enter all payments received under the federal Social Security Act, including regular social security benefits, social security disability benefits and supplemental security income. Include the gross amount before Medicare is subtracted. This amount can generally be located on federal Form SSA-1099 (see also federal Form 1040, line 20a). Also enter on this line the amount of railroad retirement benefits received. This amount can generally be located on federal Form RRB-1099 or RRB-1099-R.

Line 1b. Interest and dividends. Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer.

Line 1c. Pensions, annuities and IRA distributions. Enter the amount of all pensions, annuities and IRA distributions you received that would be included in federal total income if you filed a federal income tax return. These amounts can generally be found on the federal Form 1099 issued by the payer.

Line 1d. Wages, salaries, tips, etc. Enter the total amount of wages, salaries and other compensation that would be included in federal total income if you filed a federal income tax return. This amount is generally reported in box 1 of the federal Form W-2 or on the federal Form 1099 issued by the payer.

Line 1e. Other income. Enter alimony received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; any other income that would be included in federal total income if you filed a federal income tax return. For more information on federal total income, see federal income tax forms and instructions at www.irs.gov.

If you do file federal Form 1040, 1040A or 1040EZ:

Line 2a. Federal Total Income. Enter your federal total income from federal Form 1040, line 22; 1040A, line 15 or 1040EZ, line 4. Part-year residents - enter on line 2a the portion of your federal total income related to that part of the tax year you were a Maine resident plus any Maine-source income while you were a nonresident. To determine this amount, add Form 1040ME, Worksheet B, Column B, line 15 plus Worksheet B, Column E, line 15.

Line 2b. To the extent not already included in federal total income on line 2a, enter all payments received under the federal Social Security Act and the amount of railroad retirement benefits received. See the instructions for line 1a above.

Line 2c. Enter only amounts not already included in federal total income on line 2a.

Line 2d. Loss add-backs. Enter on line 2d the amount of any negative amount (net loss) shown on federal Form 1040, lines 12, 13, 14, 17, 18 and 21. Enter the total of the amounts as a positive number.

Line 3. Total income. If the amount on line 3 is more than the amounts shown in the table, you do not qualify for the property tax fairness credit.

Line 4. Property Tax. If you owned your home in Maine and lived in that home during 2015, enter the amount of property tax paid during 2015 on your house and house lot up to 10 acres. If your house is on land that is more than 10 acres, call your town or city assessor to get the tax on your house and the land up to 10 acres. Part-year residents - enter only the property tax amounts you paid for your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide proof of the property tax paid before a refund is issued.**

- Do not use the amount of property tax assessed; enter only the amount of tax actually paid on your home during 2015.
- Do not include amounts paid for interest or special assessments.
- Do not include property taxes on property other than your primary residence.
- Do not claim any property tax paid by others. If the home is jointly owned, **enter only the property tax you paid.** You can claim the tax you paid on your home even if you have transferred ownership to someone else under a legal agreement that allows you to continue to live in the home, but you can claim the tax on the home only for as long as you live in the home.
- Do not include taxes on any part of your home or property used exclusively for business. For example, you owned a two-story building. You lived upstairs and ran a store downstairs. You can claim one-half of the property tax you paid. Do not include property taxes claimed as a business expense on your federal tax return.
- Do not include taxes on any part of your home that serves as a separate dwelling. Include only the taxes paid for the part of the home you occupied as your primary residence. For example, your primary residence is one unit located in a three-unit dwelling. You can claim only one-third of the property tax paid.

Note: If you owned a home that was on rented land or vice-versa, you can include the property tax you paid during 2015 on line 4 and the rent you paid during 2015 on line 5a. For example, you owned a mobile home located in a park. Enter the property tax on your mobile home on line 4 and the lot rent you paid on line 5a.

Line 5. Rent.

Line 5a. Enter the total rent you paid for your home (principal residence) in Maine during 2015. If you moved during the tax year, include the rent you paid during the tax year to live in each home or apartment. Include Workfare payments received from your town used to pay your rent. Part-year residents - enter only rent amounts you paid on your home in Maine during the part of the tax year you were a Maine resident. **Note: You may be asked to provide copies of rent receipts or canceled checks before a refund is issued.**

- Do not include mortgage payments or room and board payments. Mortgage payments and room and board payments are not rent.
- Do not include the rent amount paid by a government program.
- Do not include rent for any part of your home that was rented out to others. For example, you share an apartment with your sister. Each of you are equally responsible for one-half of the rent. Include only the amount of rent you paid to live in the apartment.
- Do not include rent for any part of your home used exclusively for business. For example, you rent a two-story building. You live in a 2nd floor apartment and run a business on the 1st floor. Claim only the portion of rent you paid for the right to live in the 2nd floor apartment.
- Do not include rent claimed as a business expense on your federal return.

Line 5c. If the rent you entered on line 5a includes an amount for heat, utilities, furniture or other similar items and you know the amount paid toward the heat, utilities, furniture or other similar items, enter the amount on line 5c. If your landlord cannot provide the amount you paid for heat, utilities, furniture or other similar items, multiply the amount on line 5a by 15% (.15) and enter the result on line 5c. If the rent entered on line 5a does not include an amount paid for heat, utilities, furniture or other similar items, enter 0 on line 5c.

Line 5d. Subtract line 5c from line 5a. The rent you paid can include only the amount paid for the right to live in your home, excluding amounts paid for heat, utilities, furniture or other similar items.

Attachment Sequence No. **4**

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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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 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	.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 back	2f	.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	.00
h	Contributions to Qualified Tuition Programs - 529 Plans (Limited to $250 per beneficiary. 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	.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

Name(s) as shown on Form 1040ME | Your Social Security Number

___ - ___ - ____

Attachment Sequence No. **5**

2015 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d

Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME.

You and your spouse (if married) may each deduct up to $10,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military retirement pay, the $10,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes military retirement pay, state and federal pension benefits, and retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (qualified pension plans, including qualified 401 SIMPLE plans), 401(k) (qualified cash or deferred arrangements) and 403 (employee annuities). Deductible pension income also includes benefits received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408A, SIMPLE individual retirement accounts under IRC section 408(k), simplified employee pension plans under IRC section 408(p), benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), except that pick-up contributions received from the Maine Public Employees Retirement System ("MainePERS") allowed to be deducted on Form 1040ME, Schedule 1, line 2g and pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benefits that **do not qualify** are those received from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (*see* federal Form 5329, Part 1, or federal Form 1040, line 59). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual who earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed $10,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military retirement pay on line 6.		**Taxpayer**	**Spouse***
1. Total eligible **non-military** pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040A, lines 11b and 12b or federal Form 1040, lines 15b and 16b). CAUTION: Include only deductible pension benefits that are not specifically excluded. See the instructions above.	1.	$	$
2. Maximum allowable deduction.	2.	$10,000.00	$10,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not.	3.	$	$
4. Subtract line 3 from line 2 (if zero or less, enter zero).	4.	$	$
5. Enter the smaller of line 1 or line 4 here	5.	$	$
6. Total eligible **military** retirement pay included in your federal adjusted gross income (from federal Form 1040A, line 12b or federal Form 1040, line 16b).	6.	$	$
7. Add line 5 and line 6.	7.	$	$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on Schedule 1, line 2d.	8.	$	$

Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.

2015 WORKSHEET for Maine Schedule 1, line 2f

For individuals claiming a deduction for long-term care insurance premiums. Complete this worksheet **only** if you claim Maine itemized deductions and federal Schedule A, line 4 is greater than zero or you are self-employed and federal Form 1040, line 29 is greater than zero.

1. **Enter total amount of long-term care insurance premiums paid during 2015:** ..... $
2. Enter amount from federal Schedule A, line 1 ..... $_____
3. Enter amount of long-term care premiums included in line 2 above ..... $_____
4. Divide line 3 by line 2 ..... __ . __ __ __ __
5. Enter amount from federal Schedule A, line 4 $ _____ and multiply by percentage on line 4 above $_____
6. Enter amount of long-term care insurance premiums included on federal Form 1040, line 29 ..... $_____
7. Subtract line 5 and line 6 from line 1. Enter result here and on Schedule 1, line 2f ..... $_____

Attachment Sequence No. **6**

SCHEDULE 2
FORM 1040ME
2015

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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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 $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**	___,___,___.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**	28,350.00
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.

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**	$_____
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 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.

2015 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions
Schedule A, Line 9 - FOR MAINE RESIDENTS ONLY

Enclose with your Form 1040ME. You must also attach a copy of the income tax return filed with the other jurisdiction.

Residents (excluding "Safe Harbor" residents) may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: **(1)** the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is analogous to a state of the United States; **(2)** the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, **(3)** the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. For a description of Maine-source income, see 36 M.R.S. § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to Maine adjusted gross income (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine (excluding "Safe Harbor" residents) and another state for income tax purposes may qualify for a dual resident credit under 36 M.R.S. § 5128. For more information, *see* www.maine.gov/revenue/forms or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only (**excluding** period of "Safe Harbor" residency). Enter on line 1 your Maine adjusted income while a Maine resident (excluding period of "Safe Harbor" residency). Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions included in the Instructional Pamphlet for Credit for Income Tax Paid to Other Jurisdictions available at www.maine.gov/revenue/forms.**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

1	Maine adjusted gross income from Form 1040ME, line 16	1	_____
2	Income sourced to and taxed by _____ (⇦ other jurisdiction) included in line 1	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000).....	3	___ . ___ ___ ___ ___
4	Limitation of Credit:		
	a Form 1040ME, line 20 $_____ multiplied by __ . __ __ __ __ on line 3.....	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld)	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 9	5	_____

- ***Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:*** The credit for each jurisdiction must be computed separately. Use a separate worksheet for each jurisdiction. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 9. **Attach a copy of the income tax return filed with the other jurisdiction.**

Note: You may photocopy this page if you need additional worksheets.

Attachment Sequence No. **7**

SCHEDULE A
FORM 1040ME
2015

ADJUSTMENTS TO TAX

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

1502103

00

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 16 ..... 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 A — MAINE TAX ADJUSTMENTS - See page 17

Tax Credit Worksheets Required. For more information on all tax credits and related worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call (207) 626-8475. Except for lines 6 and 8, you must complete and attach a tax credit worksheet for each tax credit claimed.

NOTE: *If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 6 and 8 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A.*

SECTION 1 - REFUNDABLE CREDITS:

Line 1. Rehabilitation of historic properties after 2007. If you have qualified rehabilitation expenditures associated with a historic structure located in Maine that is placed in service during the tax year, you may qualify for this credit. Enclose worksheet.

Line 2. Refundable portion of the Child Care Credit. Up to $500 of your Child Care Credit is refundable. Enter the amount from line 5, or line 5a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 3. Refundable Credit for Educational Opportunity. For Maine residents and part-year residents only. Graduates of Maine colleges who obtain an associate or bachelor's degree in science, technology, engineering or mathematics may qualify for a refundable credit based on certain loan payments made in 2015. Enclose worksheet.

Line 4. New Markets Capital Investment Credit. An investor that holds a qualified equity investment certificate may be eligible for this credit.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

Line 10. Maine Seed Capital Credit. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine.

Line 11. Nonrefundable Credit for Educational Opportunity. For Maine residents and part-year residents only. Graduates of Maine colleges (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2015.

Line 12. Maine Capital Investment Credit. This credit is available for unused portions of the Maine Capital Investment Credit.

Line 13. Research Expense Tax Credit. If your business invested in research, you may qualify for this credit.

Line 14. Wellness Programs Credit. An employer with 20 or fewer employees that incurred expenses for developing, instituting and maintaining a wellness program may qualify for this credit.

Line 15. High-Tech Credit. If your business invested in computer equipment used in high-tech activity, you may qualify for this credit.

Line 16. Carryforward of Certain Credits. Enter on this line unused portions of the Super Credit for Substantially Increased Research and Development and the Maine Minimum Tax Credit amounts carried forward from prior years.

Lines 17 & 18. Media Production / Pine Tree Development Zone Credits. If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

Line 19. Forest Management Planning Credit. Once every 10 years an individual taxpayer is allowed a credit of up to $200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit worksheet for your records.

Line 20. Other Tax Credits. Enter the sum of the following credits. List the name of each credit claimed in the space provided: ● Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels ● Family Development Account Credit, for contributions to the FAME-authorized fund ● Jobs and Investment Tax Credit, for creation of 100 jobs and investment of $5 million ● Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) ● "Step 4" Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities.

2015 - Worksheet for Child Care Credit - Schedule A, Lines 2 and 7 (Enclose with your Form 1040ME)

Your child care provider may have a Step 4 Quality Certificate issued by the Department of Health and Human Services (DHHS), Office of Child and Family Services. If so, enter your child care provider's **Step 4** Child Care Quality certificate number in the space provided and enter your Step 4 child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of Step 4 child care providers, go to www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

Step 4 Child Care Program Name & Certificate Number:_____
(do not enter the Child Care Program's federal ID number)

		Column A Regular Child Care Expenses	Column B "Step 4" Child Care Expenses
1. Total expenses paid for child care services included on federal Form 2441, line 2, column C	1. $		
1a. Column A - expenses paid for **regular** child care services included on line 1 Column B - expenses paid for **Step 4** child care services included on line 1	1a.	_____	_____
1b. Percentage of expenses paid. Column A - divide line 1a, column A by line 1 Column B - divide line 1a, column B by line 1	1b.	__ . __ __ __ __	__ . __ __ __ __
2. Enter amount from federal Form 1040, line 49 or 1040A, line 31	2. $		
2a. Column A - multiply line 2 by line 1b, column A Column B - multiply line 2 by line 1b, column B	2a.	_____	_____
3. Maine Credit. Column A - multiply line 2a, column A by 25% (.25) Column B - multiply line 2a, column B by 50% (.50)	3.	_____	_____

4. Add line 3, column A and line 3, column B ..... 4. _____

5. **Refundable** child care credit. Enter line 4 or $500, whichever is less. ..... 5. _____

5a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your refundable child care credit.
For those filing Schedule NR, multiply line 5 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 5 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). ..... 5a. _____

► **Enter line 5 (or line 5a for those filing Schedule NR or Schedule NRH) on Schedule A, line 2.**

6. **Nonrefundable** child care credit. Subtract line 5 from line 4. If negative, enter zero..... 6. _____

6a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your nonrefundable child care credit.
For those filing Schedule NR, multiply line 6 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 6 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). ..... 6a. _____

► **Enter line 6 (or line 6a for those filing Schedule NR or Schedule NRH) on Schedule A, line 7.**

SCHEDULE NR
FORM 1040ME
2015

Attachment Sequence No. **10**

SCHEDULE for CALCULATING the NONRESIDENT CREDIT
PART-YEAR RESIDENTS, NONRESIDENTS and "SAFE HARBOR" RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

If part-year resident, enter dates you were a Maine Resident

from _____ to _____ .

Name(s) as shown on Form 1040ME	Your Social Security Number
	___ - __ - ____

WHO MUST FILE SCHEDULE NR? Part-year resident, nonresident and "Safe Harbor" resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

DO NOT FILE SCHEDULE NR IF: All your income is taxable by Maine **or** if your federal filing status is "Married filing jointly" and you elect to file "Single" on the Maine return (use Schedule NRH available at www.maine.gov/revenue/forms or by calling 624-7894).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL TAX RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

IMPORTANT: If required, complete Worksheets A and B on pages 21 and 22 before completing Schedule NR.

	Box A FEDERAL	Box B MAINE	Box C NON-MAINE
1 INCOME — (Complete and attach Worksheets A and B on pages 21 and 22): Box A - From Worksheet B, line 15, column A Box B - From Worksheet B, line 15, column B plus column E Box C - From Worksheet B, line 15, column D minus column E	$	$	$

2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box A and enter the result here. Except, if non-Maine source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine source income (line 1, Box B) is negative, enter 1.0000 ..... ___ . ___ ___ ___ ___

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY: Multiply amount on federal Form 1040, line 36, or Form 1040A, line 20 by the percentage listed on line 2. Enter result here ..... _____

4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY: Subtract line 3 from Line 1, Box C..... _____

COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:

a Additions — Specify _____ ..... _____

b Subtractions — Specify _____ ..... _____

c Total Modifications: line 5a minus line 5b (may be a negative amount)..... _____

6 NON-MAINE ADJUSTED GROSS INCOME: Add or, if negative, subtract line 5c to or from line 4..... _____

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide line 6 by the amount from Form 1040ME, line 16 and enter result here. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000..... ___ . ___ ___ ___ ___

8 TAX SUBTOTAL: Enter from Form 1040ME, line 20 minus Maine Schedule A, lines 6 and 8 ..... _____

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 23 ..... _____

PART-YEAR RESIDENT, NONRESIDENT AND "SAFE HARBOR" RESIDENT INSTRUCTIONS

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal tax return, including all schedules and worksheets. Enclose W-2 forms from other states and temporary duty (TDY) papers to support your entry in Box C.

Nonresident individuals, including individuals who were nonresidents for only part of the year and "Safe Harbor" resident individuals, who have Maine-source income may owe a Maine income tax. See page 2 for residency information. **MILITARY SERVICEMEMBER SPOUSE:** The income of a military spouse for the performance of services in Maine will not be treated as Maine-source income subject to Maine income taxation if the military spouse is not a resident or domiciliary of Maine, the military spouse is located in Maine solely to be with the servicemember, the servicemember is located in Maine in compliance with military orders, and the servicemember and the spouse have the same state of residency or domicile.

The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or "Safe Harbor" resident were a Maine resident for the entire year and then reducing that amount by a "nonresident credit." The Maine tax is calculated on the basis of the nonresident's or "Safe Harbor" resident's entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 23. **NOTE:** Nonresident minimum taxability thresholds: A nonresident individual working in Maine as an employee is not required to pay a Maine tax or file a Maine return on income from personal services unless that individual works in Maine for more than 12 days and earns or derives income from all Maine sources totaling more than $3,000. Up to 24 days performing certain personal services, such as training and site inspections, are not counted against the 12-day threshold. Also, generally, a nonresident individual present in Maine for business for no more than 12 days and earning no more than $3,000 from business activity in Maine is not required to pay a Maine tax or file a Maine income tax return on that income. Compensation or income directly related to a declared state disaster or emergency is exempt from Maine tax if the taxpayer's only presence in Maine is for the sole purpose of providing disaster relief. For more information, see Maine Revenue Services Rule 806 and 36 M.R.S. §§ 5142(8-B) and 5220(2) available on the MRS website at www.maine.gov/revenue (select *Laws and Rules*).

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** or **"Safe Harbor" resident** is subject to Maine income tax on taxable income derived from sources within Maine. For a description of Maine source income, see Maine Revenue Services Rule 806 available at www.maine.gov/revenue (select *Laws and Rules*) or the Instructional Pamphlets for Schedule NR or NRH at www.maine.gov/revenue (select forms).

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

You must file Schedule NR if you are a part-year resident, a nonresident or a "Safe Harbor" resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine or "Safe Harbor" residents, but only one of you has Maine-source income. The nonresident or "Safe Harbor" resident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

STEP 1 — Complete Worksheets A and B on pages 21 and 22 before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 22.

Find the amount of Maine income tax as if you were a full-year Maine resident. To do this, complete Form 1040ME, lines 1 through 22. Use your total federal adjusted gross income on line 14.

STEP 3 — Complete Schedule NR to compute your Nonresident Credit.

Line 1. Enter your income from Worksheet B on line 1. List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

Line 2. RATIO OF INCOME. Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. Except, if non-Maine-source income (line 1, Box C) is negative, enter 0.0000 or if line 1, Box C is positive and Maine-source income (line 1, Box B) is negative, enter 1.0000.

Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY. Complete this section only if you have federal income adjustments from non-Maine sources on federal Form 1040, line 36, or federal Form 1040A, line 20. Enter the total federal income adjustments from non-Maine sources; otherwise, multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY. Subtract line 3 from line 1, Box C.

Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY. Use this section only if you have income modifications entered on Form 1040ME, line 15. Enter your modifications to income from non-Maine sources. For details on these modifications, see the instructions for Schedule 1 on pages 3 and 4. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) and the subtraction for premiums for Long-Term Care Insurance (Form 1040ME, Schedule 1, line 2f) based on the percentage of qualified pension income received or premiums paid as a nonresident or a "Safe Harbor" resident.

Line 6. NON-MAINE ADJUSTED GROSS INCOME. Add or subtract your total modifications, line 5c, to or from line 4.

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. Except, if line 6 is negative, enter 0.0000 or if line 6 is greater than the amount on Form 1040ME, line 16, enter 1.0000.

Line 8. TAX SUBTOTAL. Enter your tax subtotal. This is from Form 1040ME, line 20, minus Maine Schedule A, lines 6 and 8.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 23.

Name(s) as shown on Form 1040ME | Your Social Security Number

___ - ___ - ____

Attachment Sequence No. **12**

WORKSHEET A - **Residency Information Worksheet for Part-year Residents/Nonresidents/"Safe Harbor" Residents**

Enclose with your Form 1040ME

The following individuals must complete Worksheet A: 1) All part-year residents whether moving into or out of Maine during the tax year; **2)** nonresidents and "Safe Harbor" residents who are filing a Maine return for the first time, and **3)** former Maine residents who are filing as nonresidents or "Safe Harbor" residents for the first time. **Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.**

		Yourself	Spouse
1. NAME	**1.**		
a. Social security number	**1a.**		
b. Date of birth	**1b.**		
c. Occupation	**1c.**		
During 2015: Unless otherwise indicated, enter "Yes" or "No" on each line.			
2. I was domiciled in (Enter state(s))	**2.**		
3. I was in the military and stationed in (Enter state or country)	**3.**		
a. My designated state of legal residence was (Enter state)	**3a.**		
4. The number of days I spent in Maine (for any purpose) was	**4.**		
5. I own(ed) a home/real property in Maine	**5.**		
a. If yes, in what municipality was the property located?	**5a.**		
b. Did you ever apply for a Homestead or Veterans property tax exemption?	**5b.**		
c. Have you disposed of the property? If yes, when? (Yourself:_____ Spouse: _____)	**5c.**		
6. I became a Maine resident on (Enter Date)	**6.**		
a. Enter state of prior residence	**6a.**		
b. Registered to vote in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6b.**		
c. Purchased a home in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6c.**		
d. Obtained a driver's license in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6d.**		
e. Registered an auto or other vehicle in Maine If yes, when? (Yourself:_____ Spouse: _____)	**6e.**		
7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move)	**7.**		
a. Enter new state of residence	**7a.**		
b. Registered to vote in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7b.**		
c. Purchased a home in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7c.**		
d. Obtained a driver's license in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7d.**		
e. Registered an auto or other vehicle in my new state of residence If yes, when? (Yourself:_____ Spouse: _____)	**7e.**		
f. If married, did your spouse and dependent children (if any) move to your new state of residence?	**7f.**		
8. During period of nonresidency, have you:			
a. Performed any work or services in Maine If yes, list employer. (Yourself: _____ Spouse: _____)	**8a.**		
b. Registered an auto or other vehicle in Maine	**8b.**		
c. Renewed a Maine driver's license	**8c.**		
d. Voted in Maine, in person or by absentee ballot	**8d.**		
e. Attended or sent your children (if any) to a Maine school	**8e.**		
f. Purchased a Maine resident hunting or fishing license	**8f.**		
g. Listed Maine as your legal residence for any purpose	**8g.**		
h. Obtained or renewed any Maine trade or professional licenses or union memberships	**8h.**		

9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (Attach a separate sheet if necessary)?_____

10. If you answered "no" to question 7(f) please explain the circumstances (Attach a separate sheet if necessary):_____

Name(s) as shown on Form 1040ME	Your Social Security Number
	___ - __ - ____

Attachment
Sequence No. **13**

WORKSHEET B

Income Allocation Worksheet for **Part-Year Residents/Nonresidents/"Safe Harbor" Residents**

(*See* instructions at www.maine.gov/revenue/forms) - Enclose with your Form 1040ME

Part-year residents, Nonresidents and "Safe Harbor" residents **must** complete this worksheet before completing Schedule NR or Schedule NRH

(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)		Federal Income	Maine Resident Period (Part-year residents only)		Nonresident Period (Part-year residents, Nonresidents and "Safe Harbor" residents)	
		Column A Income from federal return	**Column B** Income from Column A for this period	**Column C*** Income from Column B earned outside of Maine	**Column D** Income from Column A for this period	**Column E** Income from Column D from Maine sources
1. Wages, salaries, tips, other compensation**	1					
2. Taxable interest	2					
3. Ordinary dividends	3					
4. Alimony received	4					
5. Business income/loss	5					
6. Capital gain/loss	6					
7. Other gains/losses	7					
8. Taxable amount of IRA distributions	8					
9. Taxable amount of pensions and annuities	9					
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10					
11. Farm income/loss	11					
12. Unemployment Compensation	12					
13. Taxable amount of social security benefits	13					
14. Other income (including lump-sum distributions, but excluding state income tax refunds)	14					
15. Add lines 1 through 14	15					

***Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.** Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

Name of other jurisdiction _____ **Period (mm/yy) From** _____ **To** _____

You must attach a copy of the income tax return(s) filed with the other jurisdiction

****If necessary, use Worksheet C (Employee Apportionment Worksheet) for Part-Year Residents/Nonresidents/"Safe Harbor" Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to the Maine Revenue Services website at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

NOTE: See instructions at www.maine.gov/revenue/forms on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.

2015 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
0	**5,200**	**0**	**0**	**0**
5,200	5,300	3	0	0
5,300	5,400	10	0	0
5,400	5,500	16	0	0
5,500	5,600	23	0	0
5,600	5,700	29	0	0
5,700	5,800	36	0	0
5,800	5,900	42	0	0
5,900	6,000	49	0	0
6,000				
6,000	6,100	55	0	0
6,100	6,200	62	0	0
6,200	6,300	68	0	0
6,300	6,400	75	0	0
6,400	6,500	81	0	0
6,500	6,600	88	0	0
6,600	6,700	94	0	0
6,700	6,800	101	0	0
6,800	6,900	107	0	0
6,900	7,000	114	0	0
7,000				
7,000	7,100	120	0	0
7,100	7,200	127	0	0
7,200	7,300	133	0	0
7,300	7,400	140	0	0
7,400	7,500	146	0	0
7,500	7,600	153	0	0
7,600	7,700	159	0	0
7,700	7,800	166	0	0
7,800	7,900	172	0	0
7,900	8,000	179	0	7
8,000				
8,000	8,100	185	0	13
8,100	8,200	192	0	20
8,200	8,300	198	0	26
8,300	8,400	205	0	33
8,400	8,500	211	0	39
8,500	8,600	218	0	46
8,600	8,700	224	0	52
8,700	8,800	231	0	59
8,800	8,900	237	0	65
8,900	9,000	244	0	72
9,000				
9,000	9,100	250	0	78
9,100	9,200	257	0	85
9,200	9,300	263	0	91
9,300	9,400	270	0	98
9,400	9,500	276	0	104
9,500	9,600	283	0	111
9,600	9,700	289	0	117
9,700	9,800	296	0	124
9,800	9,900	302	0	130
9,900	10,000	309	0	137
10,000				
10,000	10,100	315	0	143
10,100	10,200	322	0	150
10,200	10,300	328	0	156
10,300	10,400	335	0	163
10,400	10,500	341	0	169
10,500	10,600	348	7	176
10,600	10,700	354	13	182
10,700	10,800	361	20	189
10,800	10,900	367	26	195
10,900	11,000	374	33	202
11,000				
11,000	11,100	380	39	208
11,100	11,200	387	46	215
11,200	11,300	393	52	221
11,300	11,400	400	59	228
11,400	11,500	406	65	234
11,500	11,600	413	72	241
11,600	11,700	419	78	247
11,700	11,800	426	85	254
11,800	11,900	432	91	260
11,900	12,000	439	98	267

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
12,000				
12,000	12,100	445	104	273
12,100	12,200	452	111	280
12,200	12,300	458	117	286
12,300	12,400	465	124	293
12,400	12,500	471	130	299
12,500	12,600	478	137	306
12,600	12,700	484	143	312
12,700	12,800	491	150	319
12,800	12,900	497	156	325
12,900	13,000	504	163	332
13,000				
13,000	13,100	510	169	338
13,100	13,200	517	176	345
13,200	13,300	523	182	351
13,300	13,400	530	189	358
13,400	13,500	536	195	364
13,500	13,600	543	202	371
13,600	13,700	549	208	377
13,700	13,800	556	215	384
13,800	13,900	562	221	390
13,900	14,000	569	228	397
14,000				
14,000	14,100	575	234	403
14,100	14,200	582	241	410
14,200	14,300	588	247	416
14,300	14,400	595	254	423
14,400	14,500	601	260	429
14,500	14,600	608	267	436
14,600	14,700	614	273	442
14,700	14,800	621	280	449
14,800	14,900	627	286	455
14,900	15,000	634	293	462
15,000				
15,000	15,100	640	299	468
15,100	15,200	647	306	475
15,200	15,300	653	312	481
15,300	15,400	660	319	488
15,400	15,500	666	325	494
15,500	15,600	673	332	501
15,600	15,700	679	338	507
15,700	15,800	686	345	514
15,800	15,900	692	351	520
15,900	16,000	699	358	527
16,000				
16,000	16,100	705	364	533
16,100	16,200	712	371	540
16,200	16,300	718	377	546
16,300	16,400	725	384	553
16,400	16,500	731	390	559
16,500	16,600	738	397	566
16,600	16,700	744	403	572
16,700	16,800	751	410	579
16,800	16,900	757	416	585
16,900	17,000	764	423	592
17,000				
17,000	17,100	770	429	598
17,100	17,200	777	436	605
17,200	17,300	783	442	611
17,300	17,400	790	449	618
17,400	17,500	796	455	624
17,500	17,600	803	462	631
17,600	17,700	809	468	637
17,700	17,800	816	475	644
17,800	17,900	822	481	650
17,900	18,000	829	488	657
18,000				
18,000	18,100	835	494	663
18,100	18,200	842	501	670
18,200	18,300	848	507	676
18,300	18,400	855	514	683
18,400	18,500	861	520	689
18,500	18,600	868	527	696
18,600	18,700	874	533	702
18,700	18,800	881	540	709
18,800	18,900	887	546	715
18,900	19,000	894	553	722

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
19,000				
19,000	19,100	900	559	728
19,100	19,200	907	566	735
19,200	19,300	913	572	741
19,300	19,400	920	579	748
19,400	19,500	926	585	754
19,500	19,600	933	592	761
19,600	19,700	939	598	767
19,700	19,800	946	605	774
19,800	19,900	952	611	780
19,900	20,000	959	618	787
20,000				
20,000	20,100	965	624	793
20,100	20,200	972	631	800
20,200	20,300	978	637	806
20,300	20,400	985	644	813
20,400	20,500	991	650	819
20,500	20,600	998	657	826
20,600	20,700	1,004	663	832
20,700	20,800	1,011	670	839
20,800	20,900	1,017	676	845
20,900	21,000	1,025	683	852
21,000				
21,000	21,100	1,033	689	858
21,100	21,200	1,041	696	865
21,200	21,300	1,049	702	871
21,300	21,400	1,057	709	878
21,400	21,500	1,065	715	884
21,500	21,600	1,073	722	891
21,600	21,700	1,081	728	897
21,700	21,800	1,089	735	904
21,800	21,900	1,097	741	910
21,900	22,000	1,104	748	917
22,000				
22,000	22,100	1,112	754	923
22,100	22,200	1,120	761	930
22,200	22,300	1,128	767	936
22,300	22,400	1,136	774	943
22,400	22,500	1,144	780	949
22,500	22,600	1,152	787	956
22,600	22,700	1,160	793	962
22,700	22,800	1,168	800	969
22,800	22,900	1,176	806	975
22,900	23,000	1,184	813	982
23,000				
23,000	23,100	1,192	819	988
23,100	23,200	1,200	826	995
23,200	23,300	1,208	832	1,001
23,300	23,400	1,216	839	1,008
23,400	23,500	1,224	845	1,014
23,500	23,600	1,232	852	1,021
23,600	23,700	1,240	858	1,027
23,700	23,800	1,248	865	1,034
23,800	23,900	1,256	871	1,040
23,900	24,000	1,263	878	1,047
24,000				
24,000	24,100	1,271	884	1,053
24,100	24,200	1,279	891	1,060
24,200	24,300	1,287	897	1,066
24,300	24,400	1,295	904	1,073
24,400	24,500	1,303	910	1,079
24,500	24,600	1,311	917	1,086
24,600	24,700	1,319	923	1,092
24,700	24,800	1,327	930	1,099
24,800	24,900	1,335	936	1,105
24,900	25,000	1,343	943	1,112
25,000				
25,000	25,100	1,351	949	1,118
25,100	25,200	1,359	956	1,125
25,200	25,300	1,367	962	1,131
25,300	25,400	1,375	969	1,138
25,400	25,500	1,383	975	1,144
25,500	25,600	1,391	982	1,151
25,600	25,700	1,399	988	1,157
25,700	25,800	1,407	995	1,164
25,800	25,900	1,415	1,001	1,170
25,900	26,000	1,422	1,008	1,177

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
26,000				
26,000	26,100	1,430	1,014	1,183
26,100	26,200	1,438	1,021	1,190
26,200	26,300	1,446	1,027	1,196
26,300	26,400	1,454	1,034	1,203
26,400	26,500	1,462	1,040	1,209
26,500	26,600	1,470	1,047	1,216
26,600	26,700	1,478	1,053	1,222
26,700	26,800	1,486	1,060	1,229
26,800	26,900	1,494	1,066	1,235
26,900	27,000	1,502	1,073	1,242
27,000				
27,000	27,100	1,510	1,079	1,248
27,100	27,200	1,518	1,086	1,255
27,200	27,300	1,526	1,092	1,261
27,300	27,400	1,534	1,099	1,268
27,400	27,500	1,542	1,105	1,274
27,500	27,600	1,550	1,112	1,281
27,600	27,700	1,558	1,118	1,287
27,700	27,800	1,566	1,125	1,294
27,800	27,900	1,574	1,131	1,300
27,900	28,000	1,581	1,138	1,307
28,000				
28,000	28,100	1,589	1,144	1,313
28,100	28,200	1,597	1,151	1,320
28,200	28,300	1,605	1,157	1,326
28,300	28,400	1,613	1,164	1,333
28,400	28,500	1,621	1,170	1,339
28,500	28,600	1,629	1,177	1,346
28,600	28,700	1,637	1,183	1,352
28,700	28,800	1,645	1,190	1,359
28,800	28,900	1,653	1,196	1,365
28,900	29,000	1,661	1,203	1,372
29,000				
29,000	29,100	1,669	1,209	1,378
29,100	29,200	1,677	1,216	1,385
29,200	29,300	1,685	1,222	1,391
29,300	29,400	1,693	1,229	1,398
29,400	29,500	1,701	1,235	1,404
29,500	29,600	1,709	1,242	1,411
29,600	29,700	1,717	1,248	1,417
29,700	29,800	1,725	1,255	1,424
29,800	29,900	1,733	1,261	1,430
29,900	30,000	1,740	1,268	1,437
30,000				
30,000	30,100	1,748	1,274	1,443
30,100	30,200	1,756	1,281	1,450
30,200	30,300	1,764	1,287	1,456
30,300	30,400	1,772	1,294	1,463
30,400	30,500	1,780	1,300	1,469
30,500	30,600	1,788	1,307	1,476
30,600	30,700	1,796	1,313	1,482
30,700	30,800	1,804	1,320	1,489
30,800	30,900	1,812	1,326	1,495
30,900	31,000	1,820	1,333	1,502
31,000				
31,000	31,100	1,828	1,339	1,508
31,100	31,200	1,836	1,346	1,515
31,200	31,300	1,844	1,352	1,521
31,300	31,400	1,852	1,359	1,528
31,400	31,500	1,860	1,365	1,536
31,500	31,600	1,868	1,372	1,544
31,600	31,700	1,876	1,378	1,552
31,700	31,800	1,884	1,385	1,560
31,800	31,900	1,892	1,391	1,568
31,900	32,000	1,899	1,398	1,576
32,000				
32,000	32,100	1,907	1,404	1,584
32,100	32,200	1,915	1,411	1,592
32,200	32,300	1,923	1,417	1,600
32,300	32,400	1,931	1,424	1,608
32,400	32,500	1,939	1,430	1,615
32,500	32,600	1,947	1,437	1,623
32,600	32,700	1,955	1,443	1,631
32,700	32,800	1,963	1,450	1,639
32,800	32,900	1,971	1,456	1,647
32,900	33,000	1,979	1,463	1,655

*This column must also be used by a surviving spouse with dependent child.

2015 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
33,000				
33,000	33,100	1,987	1,469	1,663
33,100	33,200	1,995	1,476	1,671
33,200	33,300	2,003	1,482	1,679
33,300	33,400	2,011	1,489	1,687
33,400	33,500	2,019	1,495	1,695
33,500	33,600	2,027	1,502	1,703
33,600	33,700	2,035	1,508	1,711
33,700	33,800	2,043	1,515	1,719
33,800	33,900	2,051	1,521	1,727
33,900	34,000	2,058	1,528	1,735
34,000				
34,000	34,100	2,066	1,534	1,743
34,100	34,200	2,074	1,541	1,751
34,200	34,300	2,082	1,547	1,759
34,300	34,400	2,090	1,554	1,767
34,400	34,500	2,098	1,560	1,774
34,500	34,600	2,106	1,567	1,782
34,600	34,700	2,114	1,573	1,790
34,700	34,800	2,122	1,580	1,798
34,800	34,900	2,130	1,586	1,806
34,900	35,000	2,138	1,593	1,814
35,000				
35,000	35,100	2,146	1,599	1,822
35,100	35,200	2,154	1,606	1,830
35,200	35,300	2,162	1,612	1,838
35,300	35,400	2,170	1,619	1,846
35,400	35,500	2,178	1,625	1,854
35,500	35,600	2,186	1,632	1,862
35,600	35,700	2,194	1,638	1,870
35,700	35,800	2,202	1,645	1,878
35,800	35,900	2,210	1,651	1,886
35,900	36,000	2,217	1,658	1,894
36,000				
36,000	36,100	2,225	1,664	1,902
36,100	36,200	2,233	1,671	1,910
36,200	36,300	2,241	1,677	1,918
36,300	36,400	2,249	1,684	1,926
36,400	36,500	2,257	1,690	1,933
36,500	36,600	2,265	1,697	1,941
36,600	36,700	2,273	1,703	1,949
36,700	36,800	2,281	1,710	1,957
36,800	36,900	2,289	1,716	1,965
36,900	37,000	2,297	1,723	1,973
37,000				
37,000	37,100	2,305	1,729	1,981
37,100	37,200	2,313	1,736	1,989
37,200	37,300	2,321	1,742	1,997
37,300	37,400	2,329	1,749	2,005
37,400	37,500	2,337	1,755	2,013
37,500	37,600	2,345	1,762	2,021
37,600	37,700	2,353	1,768	2,029
37,700	37,800	2,361	1,775	2,037
37,800	37,900	2,369	1,781	2,045
37,900	38,000	2,376	1,788	2,053
38,000				
38,000	38,100	2,384	1,794	2,061
38,100	38,200	2,392	1,801	2,069
38,200	38,300	2,400	1,807	2,077
38,300	38,400	2,408	1,814	2,085
38,400	38,500	2,416	1,820	2,092
38,500	38,600	2,424	1,827	2,100
38,600	38,700	2,432	1,833	2,108
38,700	38,800	2,440	1,840	2,116
38,800	38,900	2,448	1,846	2,124
38,900	39,000	2,456	1,853	2,132
39,000				
39,000	39,100	2,464	1,859	2,140
39,100	39,200	2,472	1,866	2,148
39,200	39,300	2,480	1,872	2,156
39,300	39,400	2,488	1,879	2,164
39,400	39,500	2,496	1,885	2,172
39,500	39,600	2,504	1,892	2,180
39,600	39,700	2,512	1,898	2,188
39,700	39,800	2,520	1,905	2,196
39,800	39,900	2,528	1,911	2,204
39,900	40,000	2,535	1,918	2,212

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
40,000				
40,000	40,100	2,543	1,924	2,220
40,100	40,200	2,551	1,931	2,228
40,200	40,300	2,559	1,937	2,236
40,300	40,400	2,567	1,944	2,244
40,400	40,500	2,575	1,950	2,251
40,500	40,600	2,583	1,957	2,259
40,600	40,700	2,591	1,963	2,267
40,700	40,800	2,599	1,970	2,275
40,800	40,900	2,607	1,976	2,283
40,900	41,000	2,615	1,983	2,291
41,000				
41,000	41,100	2,623	1,989	2,299
41,100	41,200	2,631	1,996	2,307
41,200	41,300	2,639	2,002	2,315
41,300	41,400	2,647	2,009	2,323
41,400	41,500	2,655	2,015	2,331
41,500	41,600	2,663	2,022	2,339
41,600	41,700	2,671	2,028	2,347
41,700	41,800	2,679	2,035	2,355
41,800	41,900	2,687	2,041	2,363
41,900	42,000	2,694	2,049	2,371
42,000				
42,000	42,100	2,702	2,057	2,379
42,100	42,200	2,710	2,065	2,387
42,200	42,300	2,718	2,073	2,395
42,300	42,400	2,726	2,081	2,403
42,400	42,500	2,734	2,089	2,410
42,500	42,600	2,742	2,097	2,418
42,600	42,700	2,750	2,105	2,426
42,700	42,800	2,758	2,113	2,434
42,800	42,900	2,766	2,121	2,442
42,900	43,000	2,774	2,128	2,450
43,000				
43,000	43,100	2,782	2,136	2,458
43,100	43,200	2,790	2,144	2,466
43,200	43,300	2,798	2,152	2,474
43,300	43,400	2,806	2,160	2,482
43,400	43,500	2,814	2,168	2,490
43,500	43,600	2,822	2,176	2,498
43,600	43,700	2,830	2,184	2,506
43,700	43,800	2,838	2,192	2,514
43,800	43,900	2,846	2,200	2,522
43,900	44,000	2,853	2,208	2,530
44,000				
44,000	44,100	2,861	2,216	2,538
44,100	44,200	2,869	2,224	2,546
44,200	44,300	2,877	2,232	2,554
44,300	44,400	2,885	2,240	2,562
44,400	44,500	2,893	2,248	2,569
44,500	44,600	2,901	2,256	2,577
44,600	44,700	2,909	2,264	2,585
44,700	44,800	2,917	2,272	2,593
44,800	44,900	2,925	2,280	2,601
44,900	45,000	2,933	2,287	2,609
45,000				
45,000	45,100	2,941	2,295	2,617
45,100	45,200	2,949	2,303	2,625
45,200	45,300	2,957	2,311	2,633
45,300	45,400	2,965	2,319	2,641
45,400	45,500	2,973	2,327	2,649
45,500	45,600	2,981	2,335	2,657
45,600	45,700	2,989	2,343	2,665
45,700	45,800	2,997	2,351	2,673
45,800	45,900	3,005	2,359	2,681
45,900	46,000	3,012	2,367	2,689
46,000				
46,000	46,100	3,020	2,375	2,697
46,100	46,200	3,028	2,383	2,705
46,200	46,300	3,036	2,391	2,713
46,300	46,400	3,044	2,399	2,721
46,400	46,500	3,052	2,407	2,728
46,500	46,600	3,060	2,415	2,736
46,600	46,700	3,068	2,423	2,744
46,700	46,800	3,076	2,431	2,752
46,800	46,900	3,084	2,439	2,760
46,900	47,000	3,092	2,446	2,768

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
47,000				
47,000	47,100	3,100	2,454	2,776
47,100	47,200	3,108	2,462	2,784
47,200	47,300	3,116	2,470	2,792
47,300	47,400	3,124	2,478	2,800
47,400	47,500	3,132	2,486	2,808
47,500	47,600	3,140	2,494	2,816
47,600	47,700	3,148	2,502	2,824
47,700	47,800	3,156	2,510	2,832
47,800	47,900	3,164	2,518	2,840
47,900	48,000	3,171	2,526	2,848
48,000				
48,000	48,100	3,179	2,534	2,856
48,100	48,200	3,187	2,542	2,864
48,200	48,300	3,195	2,550	2,872
48,300	48,400	3,203	2,558	2,880
48,400	48,500	3,211	2,566	2,887
48,500	48,600	3,219	2,574	2,895
48,600	48,700	3,227	2,582	2,903
48,700	48,800	3,235	2,590	2,911
48,800	48,900	3,243	2,598	2,919
48,900	49,000	3,251	2,605	2,927
49,000				
49,000	49,100	3,259	2,613	2,935
49,100	49,200	3,267	2,621	2,943
49,200	49,300	3,275	2,629	2,951
49,300	49,400	3,283	2,637	2,959
49,400	49,500	3,291	2,645	2,967
49,500	49,600	3,299	2,653	2,975
49,600	49,700	3,307	2,661	2,983
49,700	49,800	3,315	2,669	2,991
49,800	49,900	3,323	2,677	2,999
49,900	50,000	3,330	2,685	3,007
50,000				
50,000	50,100	3,338	2,693	3,015
50,100	50,200	3,346	2,701	3,023
50,200	50,300	3,354	2,709	3,031
50,300	50,400	3,362	2,717	3,039
50,400	50,500	3,370	2,725	3,046
50,500	50,600	3,378	2,733	3,054
50,600	50,700	3,386	2,741	3,062
50,700	50,800	3,394	2,749	3,070
50,800	50,900	3,402	2,757	3,078
50,900	51,000	3,410	2,764	3,086
51,000				
51,000	51,100	3,418	2,772	3,094
51,100	51,200	3,426	2,780	3,102
51,200	51,300	3,434	2,788	3,110
51,300	51,400	3,442	2,796	3,118
51,400	51,500	3,450	2,804	3,126
51,500	51,600	3,458	2,812	3,134
51,600	51,700	3,466	2,820	3,142
51,700	51,800	3,474	2,828	3,150
51,800	51,900	3,482	2,836	3,158
51,900	52,000	3,489	2,844	3,166
52,000				
52,000	52,100	3,497	2,852	3,174
52,100	52,200	3,505	2,860	3,182
52,200	52,300	3,513	2,868	3,190
52,300	52,400	3,521	2,876	3,198
52,400	52,500	3,529	2,884	3,205
52,500	52,600	3,537	2,892	3,213
52,600	52,700	3,545	2,900	3,221
52,700	52,800	3,553	2,908	3,229
52,800	52,900	3,561	2,916	3,237
52,900	53,000	3,569	2,923	3,245
53,000				
53,000	53,100	3,577	2,931	3,253
53,100	53,200	3,585	2,939	3,261
53,200	53,300	3,593	2,947	3,269
53,300	53,400	3,601	2,955	3,277
53,400	53,500	3,609	2,963	3,285
53,500	53,600	3,617	2,971	3,293
53,600	53,700	3,625	2,979	3,301
53,700	53,800	3,633	2,987	3,309
53,800	53,900	3,641	2,995	3,317
53,900	54,000	3,648	3,003	3,325

If Line 19 Form 1040ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
54,000				
54,000	54,100	3,656	3,011	3,333
54,100	54,200	3,664	3,019	3,341
54,200	54,300	3,672	3,027	3,349
54,300	54,400	3,680	3,035	3,357
54,400	54,500	3,688	3,043	3,364
54,500	54,600	3,696	3,051	3,372
54,600	54,700	3,704	3,059	3,380
54,700	54,800	3,712	3,067	3,388
54,800	54,900	3,720	3,075	3,396
54,900	55,000	3,728	3,082	3,404
55,000				
55,000	55,100	3,736	3,090	3,412
55,100	55,200	3,744	3,098	3,420
55,200	55,300	3,752	3,106	3,428
55,300	55,400	3,760	3,114	3,436
55,400	55,500	3,768	3,122	3,444
55,500	55,600	3,776	3,130	3,452
55,600	55,700	3,784	3,138	3,460
55,700	55,800	3,792	3,146	3,468
55,800	55,900	3,800	3,154	3,476
55,900	56,000	3,807	3,162	3,484
56,000				
56,000	56,100	3,815	3,170	3,492
56,100	56,200	3,823	3,178	3,500
56,200	56,300	3,831	3,186	3,508
56,300	56,400	3,839	3,194	3,516
56,400	56,500	3,847	3,202	3,523
56,500	56,600	3,855	3,210	3,531
56,600	56,700	3,863	3,218	3,539
56,700	56,800	3,871	3,226	3,547
56,800	56,900	3,879	3,234	3,555
56,900	57,000	3,887	3,241	3,563
57,000				
57,000	57,100	3,895	3,249	3,571
57,100	57,200	3,903	3,257	3,579
57,200	57,300	3,911	3,265	3,587
57,300	57,400	3,919	3,273	3,595
57,400	57,500	3,927	3,281	3,603
57,500	57,600	3,935	3,289	3,611
57,600	57,700	3,943	3,297	3,619
57,700	57,800	3,951	3,305	3,627
57,800	57,900	3,959	3,313	3,635
57,900	58,000	3,966	3,321	3,643
58,000				
58,000	58,100	3,974	3,329	3,651
58,100	58,200	3,982	3,337	3,659
58,200	58,300	3,990	3,345	3,667
58,300	58,400	3,998	3,353	3,675
58,400	58,500	4,006	3,361	3,682
58,500	58,600	4,014	3,369	3,690
58,600	58,700	4,022	3,377	3,698
58,700	58,800	4,030	3,385	3,706
58,800	58,900	4,038	3,393	3,714
58,900	59,000	4,046	3,400	3,722
59,000				
59,000	59,100	4,054	3,408	3,730
59,100	59,200	4,062	3,416	3,738
59,200	59,300	4,070	3,424	3,746
59,300	59,400	4,078	3,432	3,754
59,400	59,500	4,086	3,440	3,762
59,500	59,600	4,094	3,448	3,770
59,600	59,700	4,102	3,456	3,778
59,700	59,800	4,110	3,464	3,786
59,800	59,900	4,118	3,472	3,794
59,900	60,000	4,125	3,480	3,802
60,000				
and over		4,129 plus 7.95% of excess over $60,000	3,484 plus 7.95% of excess over $60,000	3,806 plus 7.95% of excess over $60,000

Visit www.maine.gov/revenue/forms/1040/2015.htm for tax rate schedules.

*This column must also be used by a surviving spouse with dependent child.