2018 MAINE

Resident, Nonresident or Part-year Resident

Individual Income Tax Booklet

Form 1040ME

Maine FastFile
Electronic filing and payment services

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 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: Wednesday, April 17, 2019

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REVISED - JULY 2020
NOTE - See the revised instructions for 2018 Form 1040ME, Schedule 1, lines 1d, 1e, 1g, and 2j on page 6. Also see the 2018 Additional Worksheet to Report Certain "Other" Modifications to Maine Income Related to Federal Tax Law Changes Enacted After December 31, 2019 available at www.maine.gov/revenue/forms.

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

Standard deduction amount. 36 M.R.S. § 5124-C. For tax years beginning on or after January 1, 2018, the Maine standard deduction amount is equal to the federal standard deduction amount, including the additional standard deduction amount for age/blindness.

Standard/itemized deduction amount phaseout. 36 M.R.S. §§ 5124-C(2) and 5125(7). For tax years beginning on or after January 1, 2018, the amount at which the standard deduction and itemized deduction begins to phaseout is increased to $80,000 for single individuals and married persons filing separate returns, $120,000 for individuals filing as heads of household, and $160,000 for individuals filing married joint returns or as a surviving spouse. The deduction amount is fully phased out for taxpayers whose Maine adjusted gross income is more than $155,000 for single individuals and married persons filing separate returns, $232,500 for individuals filing as heads of household, and $310,000 for individuals filing joint returns or as a surviving spouse. For tax years beginning after 2018, the $80,000, $120,000 and $160,000 amounts will be adjusted for inflation.

Itemized deduction amount. 36 M.R.S. § 5125(3)(A-1). For tax years beginning on or after January 1, 2018, the Maine itemized deduction may be increased by the amount of real and personal property taxes not claimed for federal income tax purposes because of the $10,000 limitation ($5,000 for married taxpayers filing separate returns) applicable to those taxes.

Personal exemption. 36 M.R.S. § 5126-A. For tax years beginning on or after January 1, 2018, the Maine personal exemption that may be claimed by the taxpayer is equal to $4,150 ($8,300 if married filing jointly). The exemption may not be claimed for a taxpayer or a taxpayer's spouse who is claimed as a dependent on another taxpayer's return. The personal exemption amount is subject to phaseout for taxpayers whose Maine adjusted gross income is more than $266,700 for single individuals; $293,350 for individuals filing as heads of household; $320,000 for individuals filing married joint returns or surviving spouses; and one-half of the amount applicable to married joint filers for married individuals filing separate returns. For tax years beginning after 2018, the personal exemption and the phaseout amounts will be adjusted for inflation.

Dependent exemption tax credit. 36 M.R.S. § 5219-SS. For tax years beginning on or after January 1, 2018, eligible taxpayers may claim a tax credit up to $300 for each qualifying child and dependent of the taxpayer for whom the federal child tax credit pursuant to the Internal Revenue Code, Section 24 was claimed for the same taxable year. The credit for nonresidents is limited to the taxpayer's ratio of Maine source income to federal adjusted gross income. For part-year residents, the credit is prorated based on the ratio of the taxpayer's Maine income (Maine adjusted gross income during the period of Maine residency plus Maine source income during the period of nonresidency) to federal adjusted gross income. The credit is not refundable. The credit is subject to phaseout for taxpayers whose Maine adjusted gross income exceeds $400,000 for married taxpayers filing jointly and $200,000 for all other taxpayers.

Sales tax fairness credit. 36 M.R.S. § 5213-A. For tax years beginning on or after January 1, 2018, the sales tax fairness base credit amount is determined by the filing status and number of dependents claimed under the federal child tax credit rather than the number of exemptions claimed by the taxpayer. Also, the definition of income is changed to reflect the repeal of the federal domestic production activities deduction. Taxpayers who may be claimed as a dependent on another person's return do not qualify for the credit. For tax years beginning after 2018, the base credit amounts will be adjusted for inflation.

Property tax fairness credit. 36 M.R.S. § 5219-KK. For tax years beginning on or after January 1, 2018, the property tax fairness credit is increased to 100% of the benefit base that is greater than 6% of the individual's income. The maximum credit amount is increased to $750, or $1,200 for individuals 65 years of age and older. The definition of benefit base is changed to $2,050 for persons filing as single individuals, $2,650 for individuals filing as heads of household that claim the federal child tax credit for no more than one qualifying child or dependent and for persons filing joint returns, or, $3,250 for individuals filing as heads of household that claim the federal child tax credit for more than one qualifying child or dependent and for persons filing joint returns that claim the federal child tax credit for at least one qualifying child or dependent. The definition of income is changed to reflect the repeal of the federal domestic production activities deduction. For tax years beginning after 2018, the benefit base amounts will be adjusted for inflation.

Homestead modifications tax credit. 36 M.R.S. § 5219-PP(4). For tax years beginning on or after January 1, 2018, the credit for homestead modifications, also referred to as the AccessAble Home tax credit, must be claimed in the tax year during which the certification of eligibility is issued by the Maine State Housing Authority. Credits claimed after 2017 may not include qualified expenditures for which a credit has previously been claimed.

Employer credit for family and medical leave. 36 M.R.S. § 5219-UU. For tax years beginning in 2018 and 2019, eligible taxpayers may claim a credit equal to the federal credit for employer-paid family and medical leave under Internal Revenue Code, Section 45S as a result of wages paid to employees based in Maine during the taxable year. The credit is not refundable and unused credit amounts may not be carried over to any other tax year.

Domestic production activities addition modification. 36 M.R.S. § 5122(1)(X). For tax years beginning on or after January 1, 2018, the income addition modification equal to the taxpayer's federal deduction relating to income attributable to domestic production activities is repealed. The related federal deduction is repealed.

MainePERS pick-up contributions subtraction modification. 36 M.R.S. § 5122(2)(E). For tax years beginning on or after January 1, 2018, pick-up contributions distributed to the taxpayer by the Maine Public Employees Retirement System in the form of a rollover may be subtracted from Maine income fully or in part during the tax year of the rollover. Any amount not subtracted in the tax year of the rollover may be subtracted within the two tax years immediately following the year of the rollover, except that the total amount subtracted over the three-year period may not exceed the pick-up contributions that have been previously taxed by Maine.

Medical use of marijuana business expense subtraction modification. 36 M.R.S. § 5122(2)(PP). For tax years beginning on or after January 1, 2018, a deduction may be claimed for expenses related to carrying on a trade or business as a registered caregiver or a registered dispensary, in an amount equal to the deduction that would otherwise be allowable for Maine purposes to the extent the deduction was disallowed under Internal Revenue Code, Section 280E.

Net operating loss subtraction modification. 36 M.R.S. § 5122(2)(PP). For tax years beginning on or after January 1, 2018, a net operating loss deduction is allowed on the Maine return equal to the amount of net operating loss carryforward disallowed for the taxable year for federal tax purposes under the Internal Revenue Code, Section 172(a)(2). The modification may not reduce Maine taxable income below zero and may not have been previously used to reduce Maine taxable income.

See the complete 2018 Summary of Tax Law Changes available at www.maine.gov/revenue.

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 17, 2019** 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 1h) and your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount. 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 2018, 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 2018; **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 2018, 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 2018 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 2018, but I do have Maine-source income. **Follow the federal filing requirements for filing status, federal adjusted gross income, and standard or 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"* available at **www.maine.gov/revenue/forms** (click on Income Tax Guidance Documents) or call the forms line at (207) 624-7894.

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. Fill in the white boxes 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 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. For more information, see the frequently asked questions at www.maine.gov/revenue/faq/income_faq.html.

Line A. Maine Residents Property Tax Fairness Credit & Sales Tax Fairness Credit - Maine residents and part-year residents only - See Schedule PTFC/STFC. Check the box on line A only if you are claiming the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e **AND** you are completing Form 1040ME in accordance with the instructions in Step 1 of Schedule PTFC/STFC. Otherwise, leave the box blank. See the Schedule PTFC/STFC instructions for Step 1.

NOTE: Schedule PTFC/STFC 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 2018 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 filing jointly federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance Documents for Schedule NR and Schedule NRH** available at www.maine.gov/revenue/forms (click on Income Tax Guidance Documents). 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 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 13. Personal exemptions. Enter "1" if filing single, head-of-household, qualifying widow(er), or married filing separately. Enter "2" if married filing jointly. Except, enter "0" if you (or, if married filing jointly, both you and your spouse) may be claimed as a dependent on another person's return. If you are married filing jointly and only one spouse may be claimed as a dependent on another person's return, enter "1".

Line 13a. Enter the number of qualifying children and dependents for whom you are able to claim the federal child tax credit or the credit for other dependents (from federal Form 1040, "Dependents," columns (1) through (4)).

Line 14. Enter the **federal adjusted gross income** shown on your federal return (Form 1040, line 7). Note: If you are filing Form 1040ME in accordance with the Step 1 instructions for Schedule PTFC/STFC 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/STFC and check the box on line A, enter 0 on line 15.

Line 17. Deduction. If you use the standard deduction on your federal return, enter the amount from federal Form 1040, line 8 for your filing status **except,** exclude any additional amounts claimed for qualified disaster losses.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction.

CAUTION: If the amount on Form 1040ME, line 16 is more than $80,000 if single or married filing separately; $120,000 if head of household; or $160,000 if married filing jointly or qualifying widow(er), you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your Maine adjusted gross income for 2018 is greater than $80,000 if single or married filing separately; $120,000 if head of household; or $160,000 if married filing jointly or qualifying widow(er).

1. Enter your 2018 Maine adjusted gross income (Form 1040ME, line 16) .... 1 ________
2. Enter $80,000 if single or married filing separately; $120,000 if head of household; or $160,000 if married filing jointly or qualifying widow(er). .... 2 ________
3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited .... 3 ________
4. Enter $75,000 if single or married filing separately; $112,500 if head of household; or $150,000 if married filing jointly or qualifying widow(er). .... 4 ________
5. Divide line 3 by line 4. If one or more, enter 1.0000. .... 5 __ . __ __ __ __
6. Enter the 2018 Maine standard deduction from federal Form 1040, line 8 or your 2018 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies .... 6 ________
7. Multiply line 6 by line 5 .... 7 ________
8. **2018 Maine itemized deductions or standard deduction.** Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 17 .... 8 ________

Line 18. Exemption. Multiply the amount shown on line 13 by $4,150. **CAUTION:** If the amount on Form 1040ME, line 16 is more than $266,700 if filing single; $293,350 if head of household; $320,000 if married filing jointly or qualifying widow(er); or $160,000 if married filing separately, you must complete the Worksheet for Phaseout of Personal Exemption Deduction Amount below to calculate your exemption amount for line 18.

Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18)

Use this worksheet to calculate your personal exemption amount if your Maine adjusted gross income for 2018 is greater than $266,700 if single; $293,350 if head of household; $320,000 if married filing jointly or qualifying widow(er); or $160,000 if married filing separately.

1. Enter your 2018 Maine adjusted gross income (Form 1040ME, line 16) .... 1 ________
2. Enter $266,700 if single; $293,350 if head of household; $320,000 if married filing jointly or qualifying widow(er), or $160,000 if married filing separately. .... 2 ________
3. Subtract line 2 from line 1. If zero or less, STOP here. Your personal exemption deduction amount is not limited... 3 ________
4. Enter $62,500 if married filing separately; $125,000 if single or married filing jointly or qualifying widow(er) or head of household .... 4 ________
5. Divide line 3 by line 4. If one or more, enter 1.0000. .... 5 __ . __ __ __ __
6. Enter the 2018 personal exemption deduction amount (multiply the amount on Form 1040ME, line 13 by $4,150) .... 6 ________
7. Multiply line 6 by line 5 .... 7 ________
8. **2018 Maine personal exemption deduction amount.** Subtract line 7 from line 6. Enter this amount on Form 1040ME, line 18 .... 8 ________

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 2018. Also include on this line extension payments, amounts withheld for 2018 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry). If you are filing an amended return, include amounts paid with your original, or previously adjusted 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/STFC, line 12.

Line 25e. For Maine residents and part-year residents only. Enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies.

Line 26. If you are filing an **amended** return, include any carryforward or refund amount allowed 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.

Note: For purposes of calculating Form 1040ME, lines 28 and 29, any negative amount entered on Form 1040ME, line 24 should be treated as zero.

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 2018 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 2018 not already reported on a sales tax return. The tax rate on casual rentals occurring during 2018 is 9%. **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. 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.

Line 33c. Routing Number ("RTN") must be 9 digits.

Line 33d. Bank 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.

Line 34b. Underpayment Penalty. If line 24 less the sum of lines 25a, 25c, 25d, 25e, 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 2018 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 15, 2020.

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.

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 2018 **Maine Public Employees Retirement System contributions**. See your Maine W-2 form.

Lines 1d and 1e. BONUS DEPRECIATION ADD-BACK. Lines 1d and 1e relate to Maine's decoupling from the federal special depreciation deduction through IRC § 168(k), commonly known as bonus depreciation. To calculate the amount to enter on these lines, complete a pro forma federal Form 4562 as if no bonus depreciation was claimed on the property placed in service in tax year 2018. The total addition modification is the difference between the federal depreciation claimed on Form 4562 and the depreciation calculated on the pro forma Form 4562. If any of the property placed in service in tax year 2018 is located in Maine and the Maine capital investment credit is claimed, the total addition modification must be divided between lines 1d and 1e. Otherwise, the entire addition must be entered on line 1d. Enclose copies of the original and pro forma federal Forms 4562, along with the add-back calculation, with the return.

NOTE: Do not include on lines 1d or 1e any accelerated depreciation related to qualified improvement property used to reduce federal adjusted gross income under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. Instead, see line 3 of the 2018 Additional Worksheet to Report Certain "Other" Modifications to Maine Income Related to Federal Tax Law Changes Enacted After December 31, 2019.

For more information, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*). Also, refer to the instructions for line 2h below.

Line 1d. BONUS DEPRECIATION ADD-BACK:* Enter on this line the total bonus depreciation add-back calculated above less the amount of Maine capital investment credit add-back from line 1e. Amounts entered on this line are eligible for the recapture subtraction modification on line 2h in future years.

Line 1e. MAINE CAPITAL INVESTMENT CREDIT BONUS DEPRECIATION ADD-BACK: The Maine capital investment credit is available to businesses that place depreciable property in service in Maine during the taxable year beginning in 2018. Enter on this line the portion of the bonus depreciation add-back calculated above relating to property for which the Maine capital investment credit is claimed, based on original basis of property placed in service in tax year 2018. For example, if you purchased $400,000 of eligible property and $100,000 of that property is located in Maine and included in the credit base, the portion of the add-back to include on this line is $100,000/$400,000 or 25% of the total bonus depreciation add-back calculated above.

Property that is transferred out of state or disposed of within 12 months after being placed in service in Maine is not eligible for the Maine capital investment credit. Amounts claimed on this line are not eligible for the recapture subtraction modification on line 2h.

Line 1f. 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 1g. Other additions. See the 2018 Worksheet for Form 1040ME, Schedule 1, Line 1g available at www.maine.gov/revenue/forms that lists the addition income modifications required to be entered on this line.

Line 2. SUBTRACTIONS. NOTE: You may subtract only 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, you may be eligible for the Credit for Income Tax Paid to Other Jurisdictions (see Form 1040ME, Schedule A, line 12).

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, Schedule 1, 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 for Pension Income Deduction, line 7. 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. 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. Rollover amounts may be subtracted fully or in part during the tax year of the rollover. Any amount not subtracted in the tax year of the rollover may be subtracted within the two years immediately following the year of the rollover. However, the total amount subtracted over the three-year period may not exceed the pick-up contributions previously taxed by Maine.

Line 2g. 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 2h. 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), 5122(1)(II)(2), 5122(1)(KK)(2) or, for individual owners of certain electing S corporations, §§ 5200-A(1)(N), 5200-A(1)(T), 5200-A(1)(Y)(2), 5200-A(1)(AA)(2), 5200-A(1)(BB)(2), or 5200-A(1)(CC)(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 2i. Enter the amount of **medical marijuana business expenses** related to carrying on a trade or business as a registered caregiver or a registered dispensary allowable for Maine tax purposes to the extent the expenses were disallowed to be deducted for federal tax purposes under Internal Revenue Code, Section 280E.

Line 2j. Net operating loss 80% income limitation. If your 2018 federal income tax return (original or amended) was filed claiming an NOL deduction in accordance with Section 2303 of the CARES Act, enter zero on this line.

Line 2k. Other subtractions. See the Worksheet for Form 1040ME, Schedule 1, line 2k available 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.

NOTE - see the revised instructions for FORM 1040ME, SCHEDULE 1, LINES 1d, 1e, 1g, and 2j. Also see the 2018 Additional Worksheet to Report Certain "Other" Modifications to Maine Income Related to Federal Tax Law Changes Enacted After December 31, 2019.

This page revised July 2020

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. **You must complete and attach the applicable tax credit worksheet for each tax credit claimed.**

SECTION 1 - REFUNDABLE CREDITS:

Line 1. Refundable portion of the Child Care Credit. For Maine residents and part-year residents only. 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 2. Refundable portion of the Adult Dependent Care Credit. Up to $500 of your credit may be refundable. Enter the amount from line 7, or line 7a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 3. Refundable Earned Income Tax Credit. For Maine residents and part-year residents only. Your Maine earned income tax credit is refundable. Enter the amount from line 2 or line 3 of the worksheet for Earned Income Tax Credit, whichever is applicable. Enclose worksheet.

Line 4. Refundable Credit for Educational Opportunity. Graduates of accredited colleges and universities who have obtained a bachelor's degree in science, technology, engineering or mathematics or an associate degree may qualify for a refundable credit based on certain loan payments made in 2018. Enclose worksheet.

Line 5. 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 6. New Markets Capital Investment Credit. An investor that holds a qualified equity investment certificate may be eligible for this credit. Enclose worksheet.

SECTION 2 - NONREFUNDABLE TAX CREDITS:

Line 8. Dependent Exemption Tax Credit. Multiply the amount shown on line 13a by $300. **CAUTION:** Your credit may be limited if the amount on Form 1040ME, line 16 is more than $200,000 ($400,000 if married filing jointly) OR if you are a nonresident or part-year resident. Complete the Worksheet for Dependent Exemption Tax Credit. Enclose worksheet.

Line 9. Nonrefundable portion of the Child Care Credit. Enter the amount from line 6, or line 6a, of the worksheet for Child Care Credit. Enclose worksheet.

Line 10. Nonrefundable portion of the Adult Dependent Care Credit. Enter the amount from line 8, or line 8a, of the worksheet for Adult Dependent Care Credit. Enclose worksheet.

Line 11. Nonrefundable Earned Income Tax Credit. For nonresidents only. Enter the amount from line 3 of the worksheet for Earned Income Tax Credit. Enclose worksheet.

Line 12. Credit for Income Tax Paid to Other Jurisdictions. Enter the amount from line 5 of the Worksheet for Credit for Income Tax Paid to Other Jurisdictions. Enclose worksheet.

Line 13. 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. Enclose worksheet.

Line 14. Nonrefundable Credit for Educational Opportunity. Graduates of accredited colleges and universities (or employers of qualified graduates) may qualify for a credit based on certain loan payments made in 2018. Enclose worksheet.

Line 15. Maine Capital Investment Credit. If your business placed depreciable property in service in Maine for which federal bonus depreciation was claimed, you may qualify for this credit. Enclose worksheet.

Line 16. Research Expense Tax Credit. If your business invested in research, you may qualify for this credit. Enclose worksheet.

Line 17. Carryforward of Certain Credits. Enter on this line unused portions of the following credits carried forward from prior years: ● Super Credit for Substantially Increased Research and Development ● Maine Minimum Tax Credit ● High-technology investment tax credit ● Biofuel Production Tax Credit ● Jobs and Investment Tax Credit ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses) ● "Step 4" Quality Child Care Investment Tax Credit. Enclose worksheet(s).

Line 18. Pine Tree Development Zone Credits. If you expanded your business in Maine, you may qualify for this credit, certified through the Department of Economic and Community Development. Enclose worksheet.

Line 19. Employer Credit for Family and Medical Leave. Enter the amount claimed for the federal credit for employer-paid family and medical leave under Internal Revenue Code, Section 45S as a result of wages paid to employees based in Maine during the taxable year. Enclose the Maine credit worksheet.

Line 20. Other Tax Credits. Enter on this line: ● the amount of Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Wellness Programs Credit ● Media Production Credit ● Credit for Certain Homestead Modifications (AccessAble Home Tax Credit) ● Credit for Disability Income Protection Plans in the Workplace. Enclose applicable worksheet(s).

Nonresidents and "Safe Harbor" Residents only: Personal credits (Form 1040ME, Schedule A, lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14) are limited to the Maine residency period or prorated based on the ratio of Maine income to total income. Business tax credits on Form 1040ME, Schedule A, line 13 and lines 15 through 20 may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply. If the nonrefundable business credit(s) on Form 1040ME, line 22 are further limited due to the nonresident credit on Form 1040ME, line 23, you may have unused business credits on Form 1040ME, line 24 that may be carried over (Form 1040ME, line 21 minus lines 22 and 23). A negative amount should be shown on Form 1040ME, line 24 with a minus sign in the box to the left of the number.

SALES TAX FAIRNESS CREDIT

(Form 1040ME, line 25e)

You may qualify for a **refundable** Sales Tax Fairness Credit up to $225, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2018 was not more than $26,350 if filing single; $41,050 if filing head of household; or, $51,750 if married filing jointly;
- Your filing status is single, head of household, married filing jointly, or qualifying widow(er).

Note that you cannot take the Sales Tax Fairness Credit if your filing status is married filing separately or if you are claimed as a dependent on another person's return.

See Schedule PTFC/STFC for more information.

PROPERTY TAX FAIRNESS CREDIT

(Form 1040ME, line 25d)

You may qualify for a **refundable** Property Tax Fairness Credit up to $750 ($1,200 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 2018 was not more than the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a:

If your Filing Status is:	AND Form 1040ME, line 13a is:		
⬇	0 OR	1 OR	more than 1
	Your maximum income limitation is:		
Single	$34,167	$34,167	$34,167
Head of Household	$44,167	$44,167	$54,167
Married filing Jointly or Qualifying Widow(er)	$44,167	$54,167	$54,167

- 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/STFC.
- Your filing status is single, head of household, married filing jointly, or qualifying widow(er).

Note that you cannot take the Property Tax Fairness Credit if your filing status is married filing separately.

See Schedule PTFC/STFC for more information.

2018 Tax Year Quick Facts

- Maine personal exemption amount: $4,150.
- Maine standard deduction base amounts:
  - $12,000 single or married filing separately;
  - $18,000 head of household;
  - $24,000 married filing jointly or qualifying widow(er).
- Maine itemized deductions are limited to $29,050, except medical expenses are not subject to the limit.
  - Use Form 1040ME, **Schedule 2** to claim Maine itemized deductions.
- Use Form 1040ME, **Schedule 1** to report income that is taxable in Maine but not by the federal government (**income additions**) or income that is taxable by the federal government but not in Maine (**income subtractions**).
- Property Tax Fairness Credit maximum income limitation: $34,167 if single; $54,167 if head of household or married filing jointly or qualifying widow(er). See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- Sales Tax Fairness Credit maximum income limitation: $26,350 single; $41,050 head of household; or, $51,750 married filing jointly or qualifying widow(er). See Schedule PTFC/STFC for more information. Married taxpayers filing separate tax returns do not qualify for the credit.
- Child and dependent care credit is refundable for Maine residents and part-year residents, up to $500.
- Adult dependent care credit is refundable for Maine residents and part-year residents, up to $500.
- Earned income tax credit is refundable for Maine residents and part-year residents.
- Dependent exemption tax credit, up to $300 for each qualifying child or dependent, subject to phaseout.
- Educational opportunity tax credit may be available if you obtained an associate degree or bachelor's degree in Maine after 2007 or from a Maine or non-Maine college after 2015 or a graduate degree from a Maine college after 2015 and you have outstanding educational loans for that degree.

2018 MAINE INDIVIDUAL INCOME TAX
FORM 1040ME

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1802100

For tax period 1/1/2018 to 12/31/2018 or 2018 to

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

Your First Name | MI

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 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 apartment number)

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

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 2018..................

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 - see instructions***.................. 13

13a Enter the TOTAL number of qualifying children and dependents **- see instructions**............... 13a

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 page 4 of the instructions.) .... 17 .00

Itemized (See Maine Schedule 2 and page 4 of the instructions.)

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

Continue on page 2

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Calculate Your Tax and Nonrefundable 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 .... 23 .00
(You MUST attach a copy of your federal return and TDY papers, if applicable.)

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 2018 estimated tax payments and 2017 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 7) .... 25c .00

d Property Tax Fairness Credit (**Schedule PTFC/STFC, line 12**). (See instructions.)... 25d .00
(For Maine residents and part-year residents only)

e Sales Tax Fairness Credit (**Schedule PTFC/STFC, line 13 or 13a**). .... 25e .00
(See instructions.) **(For Maine residents and part-year residents only)**

f TOTAL. (Add lines 25a, b, c, d, and e.).. 25f .00

26 If this is an amended return, enter overpayment, if any, on original return or as previously adjusted... 26 .00

27 Line 25f 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 - if line 24 is negative, enter line 27 here.) .... 28 .00

29 ***INCOME TAX UNDERPAID.*** If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27 - see instructions.).. 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. 32 .00

33 Amount of line 32 to be ***CREDITED to*** **2019 estimated tax** .... 33a .00 REFUND ➡ 33b .00

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT ($20,000 or less)**, see page 5 of the instructions 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

33e Type of Account: Checking Savings

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 5 of the instructions) 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/Sales Tax Fairness Credit box, if it applies.
- **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

DO NOT SEND PHOTOCOPIES OF RETURNS

Payment Plan | **Injured Spouse**

SCHEDULE CP
FORM 1040ME
Attachment Sequence No. 2
2018

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.

A. CONTRIBUTIONS

						Enter line totals below:
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 **$55** .... 8 .00

9. Number of Vehicle Day-use Park Passes ... x **$105** .... 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

Neither Maine Revenue Services nor the Bureau of Parks and Lands are responsible for undelivered, lost, destroyed, or stolen park passes. Replacement passes will be sold at the original purchase price.

For additional park pass options, fees, and rules, or to purchase your park pass online directly from the Bureau of Parks and Lands, visit:
www.MaineStateParkPass.com.

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 2019 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/STFC
FORM 1040ME
2018
Attachment Sequence No. **3**

PROPERTY TAX FAIRNESS CREDIT
SALES TAX FAIRNESS CREDIT

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.
Enclose with 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

Note: If your filing status is married filing separately, you cannot claim either the property tax fairness credit or the sales tax fairness credit.

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 2018 (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. Complete line 2 if you do file federal Form 1040. Then go to line 3.

IF YOU DO NOT FILE FEDERAL FORM 1040, 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, ENTER:

2. (a) Federal total income (from federal Form 1040, line 6). If filing Schedule NRH - see instructions......2a. .00
   (b) Social security benefits not included on line 2a above (federal Form 1040, line 5a minus line 5b) and railroad retirement benefits not included on line 2a above (see instructions) ......2b. .00
   (c) Interest not included on line 2a above. If filing Schedule NRH - see instructions. ......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
   Note that if the amount on line 3 is more than the amount shown in the table below for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a, you do not qualify for the property tax fairness credit.

If your Filing Status is:	**AND** Form 1040ME, line 13a is:		
↓	0	**OR** 1	**OR** more than 1
	Your maximum income limitation is:		
Single	$34,167	$34,167	$34,167
Head of Household	$44,167	$44,167	$54,167
Married filing Jointly or Qualifying Widow(er)	$44,167	$54,167	$54,167

Continue on next page. To apply for the property tax fairness credit, go to line 4. If you are applying only for the sales tax fairness credit, go to line 13.

If the amount on line 3 is more than the maximum income amount shown in the sales tax fairness credit table (see instructions for line 13) for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a, you do not qualify for the sales tax fairness credit.

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PROPERTY TAX FAIRNESS CREDIT (lines 4 through 12):

4. Enter the property tax you paid on your home in 2018. (See instructions.) ....4. .00
If you paid no property tax in 2018, skip to line 5a.
5. (a) Enter the rent you paid on your home in 2018. (See instructions.) ....5a. .00
If you paid no rent in 2018, 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 <u>not</u> 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 qualifying children and dependents on Form 1040ME, line 13a: ....7. .00

If your Filing Status is:	**AND** Form 1040ME, line 13a is:		
⬇	**0** OR	**1** OR	**more than 1**
	Your maximum benefit base is:		
Single	$2,050	$2,050	$2,050
Head of Household	$2,650	$2,650	$3,250
Married filing Jointly or Qualifying Widow(er)	$2,650	$3,250	$3,250

8. Benefit base. Enter the smaller of line 6 or line 7....8. .00
9. Multiply line 3 by 6% (.06) ....9. .00
(a) Is the amount on line 8 more than the amount on line 9? If yes, go to line 10 below. If no, you do not qualify for the property tax fairness credit. Go to line 13 below to apply for the sales tax fairness credit. ....9a. Yes No
10. Subtract line 9 from line 8....10. .00
11. Were you or your spouse (if married filing jointly) at least 65 years of age during the tax year? .... 11. Yes No
(a) If yes, enter $1,200. If no, enter $750. .... 11a. .00
12. Enter line 10 or line 11a, whichever is smaller, here <u>and</u> on **Form 1040ME, line 25d**. ....12. .00

SALES TAX FAIRNESS CREDIT (lines 13 and 13a):

13. See the table on page 16 for your filing status. Enter the amount shown for your total income from line 3 and the number of qualifying children and dependents. If you are filing Schedule NR or Schedule NRH, go to line 13a. Otherwise, enter this amount on Form 1040ME, line 25e. ....13. .00
(a) **PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH - You must prorate the sales tax fairness credit.** <u>Schedule NR</u>, multiply line 13 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). <u>Schedule NRH</u>, multiply line 13 by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C).
Enter the result here and on Form 1040ME, line 25e. ....13a. .00

SCHEDULE PTFC/STFC – PROPERTY TAX FAIRNESS CREDIT & SALES TAX FAIRNESS CREDIT INSTRUCTIONS
(Form 1040ME, lines 25d and 25e)

Who is eligible?

You may qualify for a **refundable** Property Tax Fairness Credit up to $750 ($1,200 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 2018 was not more than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim:

If your Filing Status is:	AND Form 1040ME, line 13a is: 0	OR 1	OR more than 1
	Your maximum income limitation is:		
Single	$34,167	$34,167	$34,167
Head of Household	$44,167	$44,167	$54,167
Married filing Jointly or Qualifying Widow(er)	$44,167	$54,167	$54,167

- 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/STFC.

You may qualify for a **refundable** Sales Tax Fairness Credit up to $225, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2018 was not more than $26,350 if filing single; $41,050 if filing head of household; or, $51,750 if married filing jointly or qualifying widow(er).

See the line 13 instructions below for more information.

You cannot claim the Sales Tax Fairness Credit if you are claimed as a dependent on another person's return.
You cannot claim either the Property Tax Fairness Credit or Sales Tax Fairness Credit if your filing status is married filing separately.

SCHEDULE PTFC/STFC - SPECIFIC INSTRUCTIONS

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

If you are filing Form 1040ME only to claim the property tax fairness credit and/or the sales 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 2018;
- enter the number of personal exemptions for yourself and your spouse, if married you can claim on line 13;
- enter the number of qualifying children and dependents you can claim on line 13a;
- enter 0 on lines 14, 15 and 16;
- complete Schedule PTFC/STFC (see Step 2 instructions below);
- enter the amount from Schedule PTFC/STFC, line 12 on Form 1040ME, line 25d;
- enter the amount from Schedule PTFC/STFC, line 13 or line 13a, whichever applies, on Form 1040ME, line 25e;
- enter the sum of Form 1040ME, lines 25d and 25e on Form 1040ME, lines 25f, 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.

Step 2. Complete Schedule PTFC/STFC. 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, complete lines 1a through 1e. If you do file a federal Form 1040, enter your income on lines 2a through 2d.**

If you do not file federal Form 1040:

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 found on federal Form SSA-1099 (see also federal Form 1040, line 5a). Also enter on this line the amount of railroad retirement benefits received. This amount can generally be found 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 the federal income tax forms and instructions at www.irs.gov.

If you do file federal Form 1040:

Line 2a. Federal Total Income. Enter your federal total income from federal Form 1040, line 6. If filing Form 1040ME, Schedule NRH, enter the amount from Schedule NRH, line 1f, column B.

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. If filing Form 1040ME, Schedule NRH, enter only those payments you received.

Line 2c. Enter only amounts not already included in federal total income on line 2a. If filing Form 1040ME, Schedule NRH, enter your portion of the interest earned.

Line 2d. Loss add-backs. Enter on line 2d the amount of any negative amount (net loss) shown on federal Form 1040, Schedule 1, lines 12, 13, 14, 17, 18 and 21. Enter the total of the amounts as a positive number. If filing Form 1040ME, Schedule NRH, enter only those amounts shown on Schedule NRH, column B, lines 1c, 1d, and 1e.

After completing line 3, if you are applying only for the Sales Tax Fairness Credit, skip to line 13.

Line 4. Property Tax. If you owned your home in Maine and lived in that home during 2018, enter the amount of property tax paid during 2018 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 2018.
- 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 2018 on line 4 and the rent you paid during 2018 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 5a. Enter the total rent you paid for your home (principal residence) in Maine during 2018. 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.

Line 13. Sales Tax Fairness Credit. See the tables below for your filing status (from Form 1040ME, lines 3 through 7).

a) To find the credit, read down the "At least - But not more than" columns and find the line that includes your Total Income from Schedule PTFC/STFC, line 3.

b) Then, go to the column that includes the number of qualifying children and dependents on Form 1040ME, line 13a. Enter the credit from that column on Schedule PTFC/STFC, line 13.

Example. If your filing status is **Head of Household**, your total income from Schedule PTFC/STFC, line 3 is **$38,050**, and you claim **3 qualifying children and dependents**, enter $75 on Schedule PTFC/STFC, line 13.

If your filing status is **Single**, find the amount for your income below:

If Schedule PTFC/STFC, line 3 is: At least:	But not more than:	Enter:
0	20,350	125
20,351	20,850	115
20,851	21,350	105
21,351	21,850	95
21,851	22,350	85
22,351	22,850	75
22,851	23,350	65
23,351	23,850	55
23,851	24,350	45
24,351	24,850	35
24,851	25,350	25
25,351	25,850	15
25,851	26,350	5
26,351	26,850	0

If your filing status is **Married filing jointly** or **Qualifying widow(er)**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is: At least:	But not more than:	And the number on Form 1040ME, line 13a is: 0	1	2+
0	40,750	175	200	225
40,751	41,750	155	180	205
41,751	42,750	135	160	185
42,751	43,750	115	140	165
43,751	44,750	95	120	145
44,751	45,750	75	100	125
45,751	46,750	55	80	105
46,751	47,750	35	60	85
47,751	48,750	15	40	65
48,751	49,750	0	20	45
49,751	50,750	0	0	25
50,751	51,750	0	0	5
51,751	52,750	0	0	0

If your filing status is **Head of Household**, find the amount for your income and number of qualifying children and dependents below:

If Schedule PTFC/STFC, line 3 is: At least:	But not more than:	And the number on Form 1040ME, line 13a is: 0-1	2	3+
0	30,550	175	200	225
30,551	31,300	160	185	210
31,301	32,050	145	170	195
32,051	32,800	130	155	180
32,801	33,550	115	140	165
33,551	34,300	100	125	150
34,301	35,050	85	110	135
35,051	35,800	70	95	120
35,801	36,550	55	80	105
36,551	37,300	40	65	90
37,301	38,050	25	50	75
38,051	38,800	10	35	60
38,801	39,550	0	20	45
39,551	40,300	0	5	30
40,301	41,050	0	0	15
41,051	41,800	0	0	0

SCHEDULE 1
FORM 1040ME
Attachment Sequence No. 4 **2018**

INCOME MODIFICATIONS

See instructions on page 6.
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 Bonus Depreciation Add-back. (See instructions.)....1d .00

e Maine Capital Investment Credit Bonus Depreciation Add-back. (See instructions.)....1e .00

f Fiduciary Adjustment - additions only. (Attach a copy of your federal Schedule K-1.)....1f .00

g Other. (Attach worksheet(s) - see instructions.) ....1g .00

h Total Additions. (Add lines 1a through 1g.)....1h .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

Check here if the amount on line 2d includes military retirement pay (from line 6 of the Worksheet for Pension Income Deduction) ....

e Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income. (See instructions.)....2e .00

f Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2018 which have been previously taxed by the state....2f .00

g Fiduciary Adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.) .....2g .00

h Bonus Depreciation and Section 179 Recapture. (See instructions.) ....2h .00

i Medical marijuana business expenses....2i .00

j Net operating losses disallowed for federal tax purposes....2j .00

k Other. (Attach worksheet(s) - see instructions.)....2k .00
(Do not enter non-Maine source income on line 2k)

l Total Subtractions (Add lines 2a through 2k)....2l .00

3 Net Modification. (Subtract line 2l from line 1h — 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**

2018 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d

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

The benefits received under a United States military retirement plan, including survivor benefits, are fully exempt from Maine income tax. See line 6 of the worksheet below. Only military retirement pay received as a result of service in the United States Army, Navy, Air Force, Marines, or Coast Guard qualify for the military retirement deduction on line 6.

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

Deductible pension income, other than military retirement pay, includes 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 2f 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, Schedule 4, 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 1040, line 4b). 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 1040, line 4b).	6.	$	$
7. Add line 5 and line 6 and enter the total for both spouses on Schedule 1, line 2d.	7.	$	$

Use this column only if you are married filing jointly and only if your spouse separately earned an eligible pension.

SCHEDULE 2
FORM 1040ME

Attachment Sequence No. 6 **2018**

ITEMIZED DEDUCTIONS

for Form 1040ME, line 17

Enclose with 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 17 .... **1**	.00
2 a	Taxes you paid included in line 1 above from federal Form 1040, Schedule A, line 5e **2a**	.00
b	Deductible costs, included in line 1 above, incurred in the production of Maine exempt income **2b**	.00
c	Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution **2c**	.00
d	Medical and dental expenses included in line 1 above from federal Form 1040, Schedule A, line 4........ **2d**	.00
3 a	Deductible costs of producing income exempt from federal income tax, but taxable by Maine........ **3a**	.00
b	State and local real estate taxes you paid from federal Form 1040, Schedule A, line 5b **3b**	.00
c	Personal property taxes you paid from federal Form 1040, Schedule A, line 5c.......... **3c**	.00
4	Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c........ **4**	.00
5	Maximum allowable itemized deduction **5**	2 9,0 5 0 .00
6	Enter the smaller of line 4 or line 5 .... **6**	.00
7	Add line 2d 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.

CAUTION: Your deduction, on line 7 above may be limited. You must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than $80,000 if single or married filing separately; $120,000 if head of household; or $160,000 if married filing jointly or qualifying widow(er).

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 17.

Line 2a. Enter the amount of taxes you paid included in Line 1, from federal Schedule A, line 5e.

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 3a. 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.

Line 3b. State and local real estate taxes you paid from federal Schedule A, line 5b.

Line 3c. State and local personal property taxes you paid from federal Schedule A, line 5c.

Line 7. If the amount on line 7 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.

CAUTION: The amount on line 7 may be limited. You must complete the Maine Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than $80,000 if single or married filing separately; $120,000 if head of household; or $160,000 if married filing jointly or qualifying widow(er).

SCHEDULE A
FORM 1040ME
Attachment Sequence No. 7 **2018**

ADJUSTMENTS TO TAX

See instructions.
Enclose with 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

Section 1. REFUNDABLE CREDITS:

1.	**CHILD CARE CREDIT - for Maine residents and part-year residents only**. Enter the amount from line 5, or line 5a, of the Child Care Credit Worksheet on the next page. **(Enclose worksheet)**....*1	.00
2.	**ADULT DEPENDENT CARE CREDIT** - Enter amount from line 7, or line 7a, of the Adult Dependent Care Credit Worksheet. (**Enclose worksheet)** *2	.00
3.	**EARNED INCOME TAX CREDIT - for Maine residents and part-year residents only.** Enter the amount from line 2, or line 3, whichever applies, of the Earned Income Tax Credit Worksheet on the next page. (**Enclose worksheet**). *3	.00
4.	**CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet)** *4	.00
5.	**REHABILITATION OF HISTORIC PROPERTIES AFTER 2007 (Enclose worksheet)** 5	.00
6.	**NEW MARKETS TAX CREDIT (Enclose worksheet)** 6	.00
7.	**TOTAL REFUNDABLE CREDITS** - Add lines 1 through 6. Enter result here and on Form 1040ME, page 2, line 25c 7	.00

Section 2. NONREFUNDABLE CREDITS (See instructions for details):

8.	**DEPENDENT EXEMPTION TAX CREDIT** - See instructions and, if necessary, enclose worksheet on the next page. Enter the amount from Form 1040ME, line 13a ______ x $300 ...*8	.00
9.	**CHILD CARE CREDIT** - Enter amount from line 6, or line 6a, of the Child Care Credit Worksheet on the next page. (**Enclose worksheet)** *9	.00
10.	**ADULT DEPENDENT CARE CREDIT** - Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. (**Enclose worksheet)** *10	.00
11.	**EARNED INCOME TAX CREDIT for nonresidents only.** Enter amount from line 3 of the Earned Income Tax Credit Worksheet on the next page. **(Enclose worksheet)**....*11	.00
12.	**CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - Enter the amount from line 5 of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions **(Enclose worksheet)** .*12	.00
13.	**MAINE SEED CAPITAL CREDIT (Enclose worksheet)** 13	.00
14.	**CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year residents only. (Enclose worksheet)** *14	.00
15.	**MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet)**....15	.00
16.	**RESEARCH EXPENSE TAX CREDIT (Enclose worksheet)** 16	.00
17.	**CARRYFORWARD OF CERTAIN CREDIT AMOUNTS (Enclose worksheet)** 17	.00
18.	**PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet. **(Enclose worksheet)** 18	.00
19.	**EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE**....19	.00
20.	**OTHER TAX CREDITS (Enclose applicable worksheet(s))**....20	.00
21.	**TOTAL NONREFUNDABLE CREDITS** - Add lines 8 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 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14 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. Generally, these credits are prorated on the related credit worksheet. Maine business credits are claimed in their entirety, some refundable and some limited up to the Maine tax liability (carryover provisions may apply).

2018 - Worksheet for Child Care Credit - Schedule A, Lines 1 and 9 (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 Tax Divisions, then 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, Schedule 3, line 49 .... 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. ______

NONRESIDENTS - skip lines 5 and 5a. Enter the amount from line 4 on line 6 and complete line 6a.

5. **Refundable** child care credit. Residents and part-year residents only, enter line 4 or $500, whichever is less. .... 5. ______

5a. **MAINE RESIDENTS AND PART-YEAR RESIDENTS 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 1.**

6. **Nonrefundable** child care credit. Residents and part-year residents, subtract line 5 from line 4. Nonresidents, enter the amount 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 9.**

2018 - Worksheet for Earned Income Tax Credit - Schedule A, Lines 3 and 11 (Enclose with your Form 1040ME)

1. Enter amount from federal Form 1040, line 17a .... 1. ______

2. **Multiply** Line 1 by 5% (line 1 x .05) .... 2. ______

▶ Maine Residents: Enter the amount from line 2 on Form 1040ME, Schedule A, line 3. **Except**, if you are filing Schedule NRH, continue to line 3. Part-year residents and nonresidents, continue to line 3.

3. **Ratio of Maine source income: FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:**
You must prorate your earned income tax credit.
For those filing Schedule NR, multiply line 2 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 2 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). .... 3. ______

▶ Maine Resident: If you completed line 3, enter the result on Form 1040ME, Schedule A, line 3.
▶ Part-year Resident: Enter line 3 on Form 1040ME, Schedule A, line 3.
▶ Nonresident: Enter line 3 on Form 1040ME, Schedule A, line 11.

2018 - Worksheet for Dependent Exemption Tax Credit - Schedule A, Line 8 (Enclose with your Form 1040ME)

1. Enter the number of qualifying children and dependent(s) on Form 1040ME, line 13a .... 1. ______

2. **Multiply** Line 1 by $300 .... 2. ______

3. Enter your 2018 Maine adjusted gross income (Form 1040ME, line 16) .... 3. ______

4. Enter $200,000 ($400,000 if married filing jointly) .... 4. ______

5. Subtract line 4 from line 3 (round the result up to the next $1,000). If zero or less, skip line 6 and 7 and enter the amount from line 2 on line 8. .... 5. ______

6. Divide line 5 by $1,000 .... 6. ______

7. Multiply line 6 by $7.50 .... 7. ______

8. Subtract line 7 from line 2.
Maine residents: Enter this amount on Maine Schedule A, line 8. Except, if you are filing Schedule NRH, continue to line 9. .... 8. ______
Part-year residents and nonresidents, continue to line 9.

9. **Ratio of Maine source income for those filing Schedule NR or Schedule NRH:**
You must prorate your dependent exemption tax credit.
For those filing Schedule NR, multiply line 8 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 8 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).
Enter the result here and on Maine Schedule A, line 8 .... 9. ______

SCHEDULE NR
FORM 1040ME
2018

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 available at www.maine.gov/revenue/forms before completing Schedule NR.

1 **INCOME** — (If required, complete and attach Worksheets A and B available at www.maine.gov/revenue/forms):
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 .....

Box A FEDERAL	Box B MAINE	Box C NON-MAINE
$	$	$

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, Schedule 1, line 36 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 **MAINE INCOME TAX: Enter from Form 1040ME, line 20** .... ________________

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 3 of the individual income tax booklet for residency information. **MILITARY SERVICE MEMBER 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 service member, the service member is located in Maine in compliance with military orders, and the service member 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 filing separately.

STEP 1 — If required, complete Worksheets A and B available at www.maine.gov/revenue/forms 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, Schedule 1, line 36. 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 page 6 of the individual income tax booklet. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) based on the percentage of qualified pension income received 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. MAINE INCOME TAX. Enter the Maine income tax from Form 1040ME, line 20.

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 2018: 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.

(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.

2018 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
0				
0	100	3	3	3
100	200	9	9	9
200	300	15	15	15
300	400	20	20	20
400	500	26	26	26
500	600	32	32	32
600	700	38	38	38
700	800	44	44	44
800	900	49	49	49
900	1,000	55	55	55
1,000				
1,000	1,100	61	61	61
1,100	1,200	67	67	67
1,200	1,300	73	73	73
1,300	1,400	78	78	78
1,400	1,500	84	84	84
1,500	1,600	90	90	90
1,600	1,700	96	96	96
1,700	1,800	102	102	102
1,800	1,900	107	107	107
1,900	2,000	113	113	113
2,000				
2,000	2,100	119	119	119
2,100	2,200	125	125	125
2,200	2,300	131	131	131
2,300	2,400	136	136	136
2,400	2,500	142	142	142
2,500	2,600	148	148	148
2,600	2,700	154	154	154
2,700	2,800	160	160	160
2,800	2,900	165	165	165
2,900	3,000	171	171	171
3,000				
3,000	3,100	177	177	177
3,100	3,200	183	183	183
3,200	3,300	189	189	189
3,300	3,400	194	194	194
3,400	3,500	200	200	200
3,500	3,600	206	206	206
3,600	3,700	212	212	212
3,700	3,800	218	218	218
3,800	3,900	223	223	223
3,900	4,000	229	229	229
4,000				
4,000	4,100	235	235	235
4,100	4,200	241	241	241
4,200	4,300	247	247	247
4,300	4,400	252	252	252
4,400	4,500	258	258	258
4,500	4,600	264	264	264
4,600	4,700	270	270	270
4,700	4,800	276	276	276
4,800	4,900	281	281	281
4,900	5,000	287	287	287
5,000				
5,000	5,100	293	293	293
5,100	5,200	299	299	299
5,200	5,300	305	305	305
5,300	5,400	310	310	310
5,400	5,500	316	316	316
5,500	5,600	322	322	322
5,600	5,700	328	328	328
5,700	5,800	334	334	334
5,800	5,900	339	339	339
5,900	6,000	345	345	345
6,000				
6,000	6,100	351	351	351
6,100	6,200	357	357	357
6,200	6,300	363	363	363
6,300	6,400	368	368	368
6,400	6,500	374	374	374
6,500	6,600	380	380	380
6,600	6,700	386	386	386
6,700	6,800	392	392	392
6,800	6,900	397	397	397
6,900	7,000	403	403	403

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
7,000				
7,000	7,100	409	409	409
7,100	7,200	415	415	415
7,200	7,300	421	421	421
7,300	7,400	426	426	426
7,400	7,500	432	432	432
7,500	7,600	438	438	438
7,600	7,700	444	444	444
7,700	7,800	450	450	450
7,800	7,900	455	455	455
7,900	8,000	461	461	461
8,000				
8,000	8,100	467	467	467
8,100	8,200	473	473	473
8,200	8,300	479	479	479
8,300	8,400	484	484	484
8,400	8,500	490	490	490
8,500	8,600	496	496	496
8,600	8,700	502	502	502
8,700	8,800	508	508	508
8,800	8,900	513	513	513
8,900	9,000	519	519	519
9,000				
9,000	9,100	525	525	525
9,100	9,200	531	531	531
9,200	9,300	537	537	537
9,300	9,400	542	542	542
9,400	9,500	548	548	548
9,500	9,600	554	554	554
9,600	9,700	560	560	560
9,700	9,800	566	566	566
9,800	9,900	571	571	571
9,900	10,000	577	577	577
10,000				
10,000	10,100	583	583	583
10,100	10,200	589	589	589
10,200	10,300	595	595	595
10,300	10,400	600	600	600
10,400	10,500	606	606	606
10,500	10,600	612	612	612
10,600	10,700	618	618	618
10,700	10,800	624	624	624
10,800	10,900	629	629	629
10,900	11,000	635	635	635
11,000				
11,000	11,100	641	641	641
11,100	11,200	647	647	647
11,200	11,300	653	653	653
11,300	11,400	658	658	658
11,400	11,500	664	664	664
11,500	11,600	670	670	670
11,600	11,700	676	676	676
11,700	11,800	682	682	682
11,800	11,900	687	687	687
11,900	12,000	693	693	693
12,000				
12,000	12,100	699	699	699
12,100	12,200	705	705	705
12,200	12,300	711	711	711
12,300	12,400	716	716	716
12,400	12,500	722	722	722
12,500	12,600	728	728	728
12,600	12,700	734	734	734
12,700	12,800	740	740	740
12,800	12,900	745	745	745
12,900	13,000	751	751	751
13,000				
13,000	13,100	757	757	757
13,100	13,200	763	763	763
13,200	13,300	769	769	769
13,300	13,400	774	774	774
13,400	13,500	780	780	780
13,500	13,600	786	786	786
13,600	13,700	792	792	792
13,700	13,800	798	798	798
13,800	13,900	803	803	803
13,900	14,000	809	809	809

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
14,000				
14,000	14,100	815	815	815
14,100	14,200	821	821	821
14,200	14,300	827	827	827
14,300	14,400	832	832	832
14,400	14,500	838	838	838
14,500	14,600	844	844	844
14,600	14,700	850	850	850
14,700	14,800	856	856	856
14,800	14,900	861	861	861
14,900	15,000	867	867	867
15,000				
15,000	15,100	873	873	873
15,100	15,200	879	879	879
15,200	15,300	885	885	885
15,300	15,400	890	890	890
15,400	15,500	896	896	896
15,500	15,600	902	902	902
15,600	15,700	908	908	908
15,700	15,800	914	914	914
15,800	15,900	919	919	919
15,900	16,000	925	925	925
16,000				
16,000	16,100	931	931	931
16,100	16,200	937	937	937
16,200	16,300	943	943	943
16,300	16,400	948	948	948
16,400	16,500	954	954	954
16,500	16,600	960	960	960
16,600	16,700	966	966	966
16,700	16,800	972	972	972
16,800	16,900	977	977	977
16,900	17,000	983	983	983
17,000				
17,000	17,100	989	989	989
17,100	17,200	995	995	995
17,200	17,300	1,001	1,001	1,001
17,300	17,400	1,006	1,006	1,006
17,400	17,500	1,012	1,012	1,012
17,500	17,600	1,018	1,018	1,018
17,600	17,700	1,024	1,024	1,024
17,700	17,800	1,030	1,030	1,030
17,800	17,900	1,035	1,035	1,035
17,900	18,000	1,041	1,041	1,041
18,000				
18,000	18,100	1,047	1,047	1,047
18,100	18,200	1,053	1,053	1,053
18,200	18,300	1,059	1,059	1,059
18,300	18,400	1,064	1,064	1,064
18,400	18,500	1,070	1,070	1,070
18,500	18,600	1,076	1,076	1,076
18,600	18,700	1,082	1,082	1,082
18,700	18,800	1,088	1,088	1,088
18,800	18,900	1,093	1,093	1,093
18,900	19,000	1,099	1,099	1,099
19,000				
19,000	19,100	1,105	1,105	1,105
19,100	19,200	1,111	1,111	1,111
19,200	19,300	1,117	1,117	1,117
19,300	19,400	1,122	1,122	1,122
19,400	19,500	1,128	1,128	1,128
19,500	19,600	1,134	1,134	1,134
19,600	19,700	1,140	1,140	1,140
19,700	19,800	1,146	1,146	1,146
19,800	19,900	1,151	1,151	1,151
19,900	20,000	1,157	1,157	1,157
20,000				
20,000	20,100	1,163	1,163	1,163
20,100	20,200	1,169	1,169	1,169
20,200	20,300	1,175	1,175	1,175
20,300	20,400	1,180	1,180	1,180
20,400	20,500	1,186	1,186	1,186
20,500	20,600	1,192	1,192	1,192
20,600	20,700	1,198	1,198	1,198
20,700	20,800	1,204	1,204	1,204
20,800	20,900	1,209	1,209	1,209
20,900	21,000	1,215	1,215	1,215

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
21,000				
21,000	21,100	1,221	1,221	1,221
21,100	21,200	1,227	1,227	1,227
21,200	21,300	1,233	1,233	1,233
21,300	21,400	1,238	1,238	1,238
21,400	21,500	1,244	1,244	1,244
21,500	21,600	1,251	1,250	1,250
21,600	21,700	1,258	1,256	1,256
21,700	21,800	1,264	1,262	1,262
21,800	21,900	1,271	1,267	1,267
21,900	22,000	1,278	1,273	1,273
22,000				
22,000	22,100	1,285	1,279	1,279
22,100	22,200	1,291	1,285	1,285
22,200	22,300	1,298	1,291	1,291
22,300	22,400	1,305	1,296	1,296
22,400	22,500	1,312	1,302	1,302
22,500	22,600	1,318	1,308	1,308
22,600	22,700	1,325	1,314	1,314
22,700	22,800	1,332	1,320	1,320
22,800	22,900	1,339	1,325	1,325
22,900	23,000	1,345	1,331	1,331
23,000				
23,000	23,100	1,352	1,337	1,337
23,100	23,200	1,359	1,343	1,343
23,200	23,300	1,366	1,349	1,349
23,300	23,400	1,372	1,354	1,354
23,400	23,500	1,379	1,360	1,360
23,500	23,600	1,386	1,366	1,366
23,600	23,700	1,393	1,372	1,372
23,700	23,800	1,399	1,378	1,378
23,800	23,900	1,406	1,383	1,383
23,900	24,000	1,413	1,389	1,389
24,000				
24,000	24,100	1,420	1,395	1,395
24,100	24,200	1,426	1,401	1,401
24,200	24,300	1,433	1,407	1,407
24,300	24,400	1,440	1,412	1,412
24,400	24,500	1,447	1,418	1,418
24,500	24,600	1,453	1,424	1,424
24,600	24,700	1,460	1,430	1,430
24,700	24,800	1,467	1,436	1,436
24,800	24,900	1,474	1,441	1,441
24,900	25,000	1,480	1,447	1,447
25,000				
25,000	25,100	1,487	1,453	1,453
25,100	25,200	1,494	1,459	1,459
25,200	25,300	1,501	1,465	1,465
25,300	25,400	1,507	1,470	1,470
25,400	25,500	1,514	1,476	1,476
25,500	25,600	1,521	1,482	1,482
25,600	25,700	1,528	1,488	1,488
25,700	25,800	1,534	1,494	1,494
25,800	25,900	1,541	1,499	1,499
25,900	26,000	1,548	1,505	1,505
26,000				
26,000	26,100	1,555	1,511	1,511
26,100	26,200	1,561	1,517	1,517
26,200	26,300	1,568	1,523	1,523
26,300	26,400	1,575	1,528	1,528
26,400	26,500	1,582	1,534	1,534
26,500	26,600	1,588	1,540	1,540
26,600	26,700	1,595	1,546	1,546
26,700	26,800	1,602	1,552	1,552
26,800	26,900	1,609	1,557	1,557
26,900	27,000	1,615	1,563	1,563
27,000				
27,000	27,100	1,622	1,569	1,569
27,100	27,200	1,629	1,575	1,575
27,200	27,300	1,636	1,581	1,581
27,300	27,400	1,642	1,586	1,586
27,400	27,500	1,649	1,592	1,592
27,500	27,600	1,656	1,598	1,598
27,600	27,700	1,663	1,604	1,604
27,700	27,800	1,669	1,610	1,610
27,800	27,900	1,676	1,615	1,615
27,900	28,000	1,683	1,621	1,621

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

2018 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
28,000				
28,000	28,100	1,690	1,627	1,627
28,100	28,200	1,696	1,633	1,633
28,200	28,300	1,703	1,639	1,639
28,300	28,400	1,710	1,644	1,644
28,400	28,500	1,717	1,650	1,650
28,500	28,600	1,723	1,656	1,656
28,600	28,700	1,730	1,662	1,662
28,700	28,800	1,737	1,668	1,668
28,800	28,900	1,744	1,673	1,673
28,900	29,000	1,750	1,679	1,679
29,000				
29,000	29,100	1,757	1,685	1,685
29,100	29,200	1,764	1,691	1,691
29,200	29,300	1,771	1,697	1,697
29,300	29,400	1,777	1,702	1,702
29,400	29,500	1,784	1,708	1,708
29,500	29,600	1,791	1,714	1,714
29,600	29,700	1,798	1,720	1,720
29,700	29,800	1,804	1,726	1,726
29,800	29,900	1,811	1,731	1,731
29,900	30,000	1,818	1,737	1,737
30,000				
30,000	30,100	1,825	1,743	1,743
30,100	30,200	1,831	1,749	1,749
30,200	30,300	1,838	1,755	1,755
30,300	30,400	1,845	1,760	1,760
30,400	30,500	1,852	1,766	1,766
30,500	30,600	1,858	1,772	1,772
30,600	30,700	1,865	1,778	1,778
30,700	30,800	1,872	1,784	1,784
30,800	30,900	1,879	1,789	1,789
30,900	31,000	1,885	1,795	1,795
31,000				
31,000	31,100	1,892	1,801	1,801
31,100	31,200	1,899	1,807	1,807
31,200	31,300	1,906	1,813	1,813
31,300	31,400	1,912	1,818	1,818
31,400	31,500	1,919	1,824	1,824
31,500	31,600	1,926	1,830	1,830
31,600	31,700	1,933	1,836	1,836
31,700	31,800	1,939	1,842	1,842
31,800	31,900	1,946	1,847	1,847
31,900	32,000	1,953	1,853	1,853
32,000				
32,000	32,100	1,960	1,859	1,859
32,100	32,200	1,966	1,865	1,865
32,200	32,300	1,973	1,871	1,872
32,300	32,400	1,980	1,876	1,879
32,400	32,500	1,987	1,882	1,885
32,500	32,600	1,993	1,888	1,892
32,600	32,700	2,000	1,894	1,899
32,700	32,800	2,007	1,900	1,906
32,800	32,900	2,014	1,905	1,912
32,900	33,000	2,020	1,911	1,919
33,000				
33,000	33,100	2,027	1,917	1,926
33,100	33,200	2,034	1,923	1,933
33,200	33,300	2,041	1,929	1,939
33,300	33,400	2,047	1,934	1,946
33,400	33,500	2,054	1,940	1,953
33,500	33,600	2,061	1,946	1,960
33,600	33,700	2,068	1,952	1,966
33,700	33,800	2,074	1,958	1,973
33,800	33,900	2,081	1,963	1,980
33,900	34,000	2,088	1,969	1,987
34,000				
34,000	34,100	2,095	1,975	1,993
34,100	34,200	2,101	1,981	2,000
34,200	34,300	2,108	1,987	2,007
34,300	34,400	2,115	1,992	2,014
34,400	34,500	2,122	1,998	2,020
34,500	34,600	2,128	2,004	2,027
34,600	34,700	2,135	2,010	2,034
34,700	34,800	2,142	2,016	2,041
34,800	34,900	2,149	2,021	2,047
34,900	35,000	2,155	2,027	2,054

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
35,000				
35,000	35,100	2,162	2,033	2,061
35,100	35,200	2,169	2,039	2,068
35,200	35,300	2,176	2,045	2,074
35,300	35,400	2,182	2,050	2,081
35,400	35,500	2,189	2,056	2,088
35,500	35,600	2,196	2,062	2,095
35,600	35,700	2,203	2,068	2,101
35,700	35,800	2,209	2,074	2,108
35,800	35,900	2,216	2,079	2,115
35,900	36,000	2,223	2,085	2,122
36,000				
36,000	36,100	2,230	2,091	2,128
36,100	36,200	2,236	2,097	2,135
36,200	36,300	2,243	2,103	2,142
36,300	36,400	2,250	2,108	2,149
36,400	36,500	2,257	2,114	2,155
36,500	36,600	2,263	2,120	2,162
36,600	36,700	2,270	2,126	2,169
36,700	36,800	2,277	2,132	2,176
36,800	36,900	2,284	2,137	2,182
36,900	37,000	2,290	2,143	2,189
37,000				
37,000	37,100	2,297	2,149	2,196
37,100	37,200	2,304	2,155	2,203
37,200	37,300	2,311	2,161	2,209
37,300	37,400	2,317	2,166	2,216
37,400	37,500	2,324	2,172	2,223
37,500	37,600	2,331	2,178	2,230
37,600	37,700	2,338	2,184	2,236
37,700	37,800	2,344	2,190	2,243
37,800	37,900	2,351	2,195	2,250
37,900	38,000	2,358	2,201	2,257
38,000				
38,000	38,100	2,365	2,207	2,263
38,100	38,200	2,371	2,213	2,270
38,200	38,300	2,378	2,219	2,277
38,300	38,400	2,385	2,224	2,284
38,400	38,500	2,392	2,230	2,290
38,500	38,600	2,398	2,236	2,297
38,600	38,700	2,405	2,242	2,304
38,700	38,800	2,412	2,248	2,311
38,800	38,900	2,419	2,253	2,317
38,900	39,000	2,425	2,259	2,324
39,000				
39,000	39,100	2,432	2,265	2,331
39,100	39,200	2,439	2,271	2,338
39,200	39,300	2,446	2,277	2,344
39,300	39,400	2,452	2,282	2,351
39,400	39,500	2,459	2,288	2,358
39,500	39,600	2,466	2,294	2,365
39,600	39,700	2,473	2,300	2,371
39,700	39,800	2,479	2,306	2,378
39,800	39,900	2,486	2,311	2,385
39,900	40,000	2,493	2,317	2,392
40,000				
40,000	40,100	2,500	2,323	2,398
40,100	40,200	2,506	2,329	2,405
40,200	40,300	2,513	2,335	2,412
40,300	40,400	2,520	2,340	2,419
40,400	40,500	2,527	2,346	2,425
40,500	40,600	2,533	2,352	2,432
40,600	40,700	2,540	2,358	2,439
40,700	40,800	2,547	2,364	2,446
40,800	40,900	2,554	2,369	2,452
40,900	41,000	2,560	2,375	2,459
41,000				
41,000	41,100	2,567	2,381	2,466
41,100	41,200	2,574	2,387	2,473
41,200	41,300	2,581	2,393	2,479
41,300	41,400	2,587	2,398	2,486
41,400	41,500	2,594	2,404	2,493
41,500	41,600	2,601	2,410	2,500
41,600	41,700	2,608	2,416	2,506
41,700	41,800	2,614	2,422	2,513
41,800	41,900	2,621	2,427	2,520
41,900	42,000	2,628	2,433	2,527

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
42,000				
42,000	42,100	2,635	2,439	2,533
42,100	42,200	2,641	2,445	2,540
42,200	42,300	2,648	2,451	2,547
42,300	42,400	2,655	2,456	2,554
42,400	42,500	2,662	2,462	2,560
42,500	42,600	2,668	2,468	2,567
42,600	42,700	2,675	2,474	2,574
42,700	42,800	2,682	2,480	2,581
42,800	42,900	2,689	2,485	2,587
42,900	43,000	2,695	2,491	2,594
43,000				
43,000	43,100	2,702	2,498	2,601
43,100	43,200	2,709	2,505	2,608
43,200	43,300	2,716	2,512	2,614
43,300	43,400	2,722	2,518	2,621
43,400	43,500	2,729	2,525	2,628
43,500	43,600	2,736	2,532	2,635
43,600	43,700	2,743	2,539	2,641
43,700	43,800	2,749	2,545	2,648
43,800	43,900	2,756	2,552	2,655
43,900	44,000	2,763	2,559	2,662
44,000				
44,000	44,100	2,770	2,566	2,668
44,100	44,200	2,776	2,572	2,675
44,200	44,300	2,783	2,579	2,682
44,300	44,400	2,790	2,586	2,689
44,400	44,500	2,797	2,593	2,695
44,500	44,600	2,803	2,599	2,702
44,600	44,700	2,810	2,606	2,709
44,700	44,800	2,817	2,613	2,716
44,800	44,900	2,824	2,620	2,722
44,900	45,000	2,830	2,626	2,729
45,000				
45,000	45,100	2,837	2,633	2,736
45,100	45,200	2,844	2,640	2,743
45,200	45,300	2,851	2,647	2,749
45,300	45,400	2,857	2,653	2,756
45,400	45,500	2,864	2,660	2,763
45,500	45,600	2,871	2,667	2,770
45,600	45,700	2,878	2,674	2,776
45,700	45,800	2,884	2,680	2,783
45,800	45,900	2,891	2,687	2,790
45,900	46,000	2,898	2,694	2,797
46,000				
46,000	46,100	2,905	2,701	2,803
46,100	46,200	2,911	2,707	2,810
46,200	46,300	2,918	2,714	2,817
46,300	46,400	2,925	2,721	2,824
46,400	46,500	2,932	2,728	2,830
46,500	46,600	2,938	2,734	2,837
46,600	46,700	2,945	2,741	2,844
46,700	46,800	2,952	2,748	2,851
46,800	46,900	2,959	2,755	2,857
46,900	47,000	2,965	2,761	2,864
47,000				
47,000	47,100	2,972	2,768	2,871
47,100	47,200	2,979	2,775	2,878
47,200	47,300	2,986	2,782	2,884
47,300	47,400	2,992	2,788	2,891
47,400	47,500	2,999	2,795	2,898
47,500	47,600	3,006	2,802	2,905
47,600	47,700	3,013	2,809	2,911
47,700	47,800	3,019	2,815	2,918
47,800	47,900	3,026	2,822	2,925
47,900	48,000	3,033	2,829	2,932
48,000				
48,000	48,100	3,040	2,836	2,938
48,100	48,200	3,046	2,842	2,945
48,200	48,300	3,053	2,849	2,952
48,300	48,400	3,060	2,856	2,959
48,400	48,500	3,067	2,863	2,965
48,500	48,600	3,073	2,869	2,972
48,600	48,700	3,080	2,876	2,979
48,700	48,800	3,087	2,883	2,986
48,800	48,900	3,094	2,890	2,992
48,900	49,000	3,100	2,896	2,999

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
49,000				
49,000	49,100	3,107	2,903	3,006
49,100	49,200	3,114	2,910	3,013
49,200	49,300	3,121	2,917	3,019
49,300	49,400	3,127	2,923	3,026
49,400	49,500	3,134	2,930	3,033
49,500	49,600	3,141	2,937	3,040
49,600	49,700	3,148	2,944	3,046
49,700	49,800	3,154	2,950	3,053
49,800	49,900	3,161	2,957	3,060
49,900	50,000	3,168	2,964	3,067
50,000				
50,000	50,100	3,175	2,971	3,073
50,100	50,200	3,181	2,977	3,080
50,200	50,300	3,188	2,984	3,087
50,300	50,400	3,195	2,991	3,094
50,400	50,500	3,202	2,998	3,100
50,500	50,600	3,208	3,004	3,107
50,600	50,700	3,215	3,011	3,114
50,700	50,800	3,222	3,018	3,121
50,800	50,900	3,229	3,025	3,127
50,900	51,000	3,236	3,031	3,134
51,000				
51,000	51,100	3,243	3,038	3,141
51,100	51,200	3,251	3,045	3,148
51,200	51,300	3,258	3,052	3,154
51,300	51,400	3,265	3,058	3,161
51,400	51,500	3,272	3,065	3,168
51,500	51,600	3,279	3,072	3,175
51,600	51,700	3,286	3,079	3,181
51,700	51,800	3,294	3,085	3,188
51,800	51,900	3,301	3,092	3,195
51,900	52,000	3,308	3,099	3,202
52,000				
52,000	52,100	3,315	3,106	3,208
52,100	52,200	3,322	3,112	3,215
52,200	52,300	3,329	3,119	3,222
52,300	52,400	3,336	3,126	3,229
52,400	52,500	3,344	3,133	3,235
52,500	52,600	3,351	3,139	3,242
52,600	52,700	3,358	3,146	3,249
52,700	52,800	3,365	3,153	3,256
52,800	52,900	3,372	3,160	3,262
52,900	53,000	3,379	3,166	3,269
53,000				
53,000	53,100	3,386	3,173	3,276
53,100	53,200	3,394	3,180	3,283
53,200	53,300	3,401	3,187	3,289
53,300	53,400	3,408	3,193	3,296
53,400	53,500	3,415	3,200	3,303
53,500	53,600	3,422	3,207	3,310
53,600	53,700	3,429	3,214	3,316
53,700	53,800	3,437	3,220	3,323
53,800	53,900	3,444	3,227	3,330
53,900	54,000	3,451	3,234	3,337
54,000				
54,000	54,100	3,458	3,241	3,343
54,100	54,200	3,465	3,247	3,350
54,200	54,300	3,472	3,254	3,357
54,300	54,400	3,479	3,261	3,364
54,400	54,500	3,487	3,268	3,370
54,500	54,600	3,494	3,274	3,377
54,600	54,700	3,501	3,281	3,384
54,700	54,800	3,508	3,288	3,391
54,800	54,900	3,515	3,295	3,397
54,900	55,000	3,522	3,301	3,404
55,000				
and over		See the 2018 Maine tax rate schedules at www.maine.gov/revenue/forms/1040/2018.htm.		

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