

2011 MAINE

Resident, Nonresident or Part-Year Resident Individual Income Tax Booklet

Long 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 and obtain the latest tax updates, frequently asked questions (FAQs), electronic tax assistance, download Maine tax forms and instructions, 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.

NexTalk (hearing-impaired only): (888) 577-6690 Weekdays 8:00 a.m.- 4:30 p.m.

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

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

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

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

Form 1040ME due date: Tuesday, April 17, 2012

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 17, 2012** 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. **You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax.** 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. **NOTE:** Nonresident minimum taxability thresholds: Beginning in 2011, 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 or 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. See 36 MRSA § 5142(8-B) and Rule 806.

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

What is my Residence Status?

To determine your residency status for 2011, 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 2011; 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 2011, 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 2011 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 that begins or ends during 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 2011, but I do have Maine-source income. **Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. File Form 1040ME and Schedule NR or NRH.**

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

SPECIFIC INSTRUCTIONS — FORM 1040ME

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

Print or type your name(s) and mailing address in the spaces provided.

Social security number(s): You must enter your social security number(s) in the spaces provided.

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 2011 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

Lines 3-7. Use the **filing status** from your federal income tax return. **If you filed a married-joint federal return and one spouse is a part-year resident, nonresident or "Safe Harbor" resident, see the Guidance to Residency Status brochure at www.maine.gov/revenue/forms for more information.** If you are filing married filing separately, be sure to include your spouse's name and social security number. **For pass-through entities only:** check the red box below line 7 if this is a **composite filing**. A composite return may be filed by a pass-through entity on behalf of nonresident owners. You must complete and enclose Schedule 1040C-ME and Maine Schedules K-1 with your composite return. For more information on composite filing and forms, visit www.maine.gov/revenue.

Lines 8-11. See General Instructions above to determine your **residency status**. **If you check line 8a, 9, 10 or 11, enclose a copy of your federal tax return.**

Schedule NRH is available at www.maine.gov/revenue/forms or call (207) 624-7894 to order.

Line 14. Enter the **federal adjusted gross income** shown on your federal return (Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37).

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.**

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

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	-----	\$5,800
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	-----	\$9,650
HEAD OF HOUSEHOLD	-----	\$8,500
MARRIED FILING SEPARATELY	-----	\$4,825

DEPENDENTS claimed on another person's return: the standard deduction is the greater of \$950 **or** earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

Additional Maine Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): multiply the number of boxes checked on lines 12a and 12b by \$1,450. Add the result to the standard deduction for your filing status above.

Married (whether filing jointly or separately) or a qualified widow(er): multiply the number of boxes checked on lines 12a, 12b, 12c and 12d by \$1,150. Add the result to the standard deduction for your filing status above.

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

Line 18. Multiply the number of **exemptions** on line 13 by \$2,850 and enter the result on this line. **Caution:** *If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your Maine long form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,700, enter \$2,850 on line 18 of your Maine long form.*

Line 22. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a **low-income credit** equal to the income tax that would normally be due. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 25. NOTE: Schedule NRH is available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Line 26. Subtract lines 24 and 25 from line 23. **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 28a. 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, only send 1099 forms if there is State of Maine income tax withheld shown on them.

Line 28b. Enter the total amount of Maine estimated tax paid during 2011. Also include on this line extension payments and amounts withheld in 2011 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry).

Line 31. 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 rate of tax for purchases in 2011 is 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 31a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Multiply the rentals received in 2011 not reported on any sales tax return by 7%. Note: To report sales tax greater than \$2,000, you must file a sales/use tax return to report all sales you owe to Maine. Sales and use tax forms are available at www.maine.gov/revenue/salesuse/returnlink.htm or call (207) 624-9693.

Line 34b. Refunds of \$1.00 or more will be issued to you.

Lines 34c-34e. To comply with banking rules, you must check the box to the left of line 34d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check. Except for NextGen Accounts, the account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Note that some banks will not allow a joint refund to be deposited into an individual account. *Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.* (The NextGen Program is administered by the Finance Authority of Maine.)

34c. Routing Number (“RTN”) must be 9 digits. **NOTE:** For a NextGen Account, enter the following RTN: **043000261**.

34d. Bank Account or NextGen Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. **NOTE:** For a NextGen Account, enter the account owner’s 9-digit social security number.

Line 35b. Underpayment Penalty. If line 27 less the sum of lines 28a, 28d and REW amounts included in line 28b 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 35c. 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 2011 Maine individual income tax return. Choose any 5-digit PIN which will be used to ensure MRS employees only speak with

the individual you have designated. This authorization will automatically end on April 15, 2013.

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 Spouse. Check the box below your signature(s) if you are an innocent/injured spouse (see federal Form 8379 or Form 8857 and related instructions). For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

SCHEDULE 1 — INCOME MODIFICATIONS — See page 7

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. Enter any **net operating loss carry forward** included in federal adjusted gross income. For more information on NOL’s, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Enter 2011 **Maine Public Employees Retirement System contributions**. See your Maine W-2 form.

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

Line 1e. BONUS DEPRECIATION ADD-BACK: An addition modification is required equal to the net increase in depreciation resulting from bonus depreciation claimed on the federal return. To calculate this addition modification, the amount of the add-back on line 1f must be subtracted from the basis of property placed in service in 2011. Then MACRS depreciation must be calculated on the remaining property basis. The amount entered on this line equals the amount that the federal depreciation claimed, less the amount on line 1f, exceeds the recalculated MACRS depreciation. If the recalculated MACRS depreciation is greater than the adjusted federal depreciation, no addition modification is required on this line. Enclose a copy of the federal Form 4562, along with the add-back calculation, with the return. For more information and examples, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1f. Enter on this line the **bonus depreciation** claimed on the federal return relating to property for which the **Maine Capital Investment credit** is claimed.

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

Line 1h. Other. Enter on this line: • the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner • amounts deducted as a business or other expense for federal tax purposes that are included in the credit base for the high-technology investment tax credit and the forest management planning credit • qualified tuition and other education expenses claimed on the federal return in accordance with section 222 of the Internal Revenue Code • qualified payments and tax benefits from states or municipalities to firefighters and emergency medical responders that are excluded from federal gross income pursuant to Code section 139B. *List the source of each amount claimed in the space provided.* For more information, go to www.maine.gov/revenue.

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

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 line 10 of federal Form 1040.

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

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

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

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

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

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

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

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

Line 2k. Other subtractions. Unless specifically stated, do **not** enter non-Maine income on this line. Enter **ONLY** items specifically listed below. **NOTE:** *Maine net operating loss carryover deductions are not allowed for tax years beginning in 2009, 2010 and 2011. For more information on Maine’s treatment of NOL’s, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).*

List the source of each amount claimed in the space provided and attach supporting documentation when claiming an amount on this line. Enter only amounts included in federal adjusted gross income. **Enter on this line:** • military compensation received by a **nonresident** servicemember • Military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the U.S. armed services under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 USC, Chapter 73 • recovery amounts included on federal Form 1040, line 21 related to items previously deducted on your federal return but not on your Maine return in an earlier year, such as real estate taxes • discharge of indebtedness amounts included in federal adjusted gross income deferred for federal tax purposes but not Maine tax purposes during 2009 or 2010 • the amount of loan payments made by employers included in federal adjusted gross income of individuals qualified for the opportunity Maine credit • the amount of the reduction in your salaries and wages expense deduction directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit reported on federal Form 5884, line 2 or federal Form 8844, line 2 (owners of pass-through entities, enter your share of the amount from line 3 of these forms to the extent not included on line 2). Note: do not enter wage amounts from Form 8844 related to the federal Renewal Community credit • settlement payments received by Holocaust victims that are included in federal adjusted gross income • account proceeds from a Family Development Account administered by FAME • earnings from fishing operations contributed to a capital construction fund • the amount of military retirement benefits not included in the pension income deduction on line 2d received by certain licensed dentists who practice an average of 20 hours or more per week in Maine and accept patients who receive MaineCare benefits • income from investments in the Northern Maine Transmission Corporation • up to \$750 of property tax benefits provided by municipalities to senior citizens pursuant to 36 MRSA § 6232(1-A) to the extent included in federal adjusted gross income • interest income and capital gains from the sale of bonds issued relative to the Maine Waste Management & Recycling Program to the extent included in federal adjusted gross income • all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from

its owner • the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return.

SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 9

For more information on Maine tax additions and tax credits, visit www.maine.gov/revenue/forms.

NOTE: *If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 3c, 5 and 7 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A. Also, see the note below if you are filing as a nonresident or “Safe Harbor” resident individual.*

SECTION 1 - TAX ADDITIONS:

NOTE: Nonresidents/Part-year residents/“Safe Harbor” residents: Enter on Schedule A, lines 1 and 2, the amounts that relate to Maine-source income only. Do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95).

Lines 1 and 2. RETIREMENT PLAN DISTRIBUTIONS / EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS. If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan or are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 3a. MAINE MINIMUM TAX. See instructions and supporting Worksheets available at www.maine.gov/revenue/forms or call (207) 626-8475.

Line 3b. Pine Tree Development Zone Credit. Complete and enclose the worksheet(s) available at www.maine.gov/revenue/forms or call (207) 626-8475.

SECTION 2 - TAX CREDITS:

Tax Credit Worksheets Required. For more information on all tax credits and to see the worksheets, visit www.maine.gov/revenue/forms (select Worksheets for Tax Credits) or call (207) 626-8475. Except for lines 5 and 7, you must complete and attach a tax credit worksheet for each tax credit claimed.

Line 9. MAINE SEED CAPITAL CREDIT. If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine.

Line 10. CREDIT FOR EDUCATIONAL OPPORTUNITY. Graduates of Maine colleges (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2011.

Line 11. MAINE CAPITAL INVESTMENT CREDIT. If your business placed depreciable property in service in Maine during tax year 2011, you may qualify for this credit.

Lines 12, 13 & 14. RESEARCH and HIGH-TECH CREDITS. If your business invested in research, or computer equipment used in high-tech activity, you may qualify for one or more of these credits.

Line 15. MINIMUM TAX CREDIT. If you paid minimum tax in previous years, you may qualify for a minimum tax credit.

Lines 16 & 17. MEDIA PRODUCTION / PINE TREE DEVELOPMENT ZONE CREDITS. If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

Line 18. OTHER TAX CREDITS. Enter the sum of the following credits. List the name of each credit claimed in the space provided: • Forest Management Planning Credit for the cost, up to \$200, of a professional forest management and harvest plan • Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels • Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) • Family Development Account Credit, for contributions to the FAME-authorized fund • Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million • Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities • Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects.

Line 21. ALLOWABLE CREDITS. Credits generally cannot be applied against the Maine Minimum Tax and cannot exceed the regular income tax otherwise due for the taxable year.

2011

MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM



99

For tax period
1/1/2011 to 12/31/2011 or

2011 to

1102100

See instructions on pages 2 and 3. Print neatly in blue or black ink only.

Form fields for personal information: Your First Name, Your Last Name, Spouse's First Name, Spouse's Last Name, Mailing Address, City, State, Zip Code.

Form fields for identification: Your Social Security Number, Spouse's Social Security Number, Home Phone Number, Work Phone Number.

IMPORTANT! You must enter your SSN(s) below.

NOTE: If either spouse is deceased, enter the date of death on the back of this page in the spaces provided above the signature area.

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.
2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2011

FILING STATUS (Check one), RESIDENCY STATUS (Check one), 12 CHECK IF: You were, Spouse was, 13 Enter the TOTAL number of EXEMPTIONS claimed on your federal return.

Table with 3 columns: Line number, Description, Amount. Rows include: 14 FEDERAL ADJUSTED GROSS INCOME, 15 INCOME MODIFICATIONS, 16 MAINE ADJUSTED GROSS INCOME, 17 DEDUCTION, 18 EXEMPTION, 19 TAXABLE INCOME, 20 INCOME TAX, 21 TAX ADDITIONS, 22 LOW-INCOME TAX CREDIT, 23 TOTAL TAX, 24 TAX CREDITS, 25 NONRESIDENT CREDIT, 26 NET TAX.



27 Amount from line 26. (**NET TAX**)
If less than zero, enter zero here..... .00

28 TAX PAYMENTS.

a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms)00

b 2011 Estimated Tax Payments and 2010 Credit Carried Forward and Extension payment.
(Include any **REAL ESTATE WITHHOLDING** Tax Payments)00

REFUNDABLE TAX CREDITS. Enclose applicable worksheet with your return.

c. Rehabilitation of historic properties after 2007 (worksheet, line 6)00

d. Child care credit. (Child Care Credit worksheet, line 5 on page 10)00

e TOTAL (Add lines 28a, b, c and d)00

29 INCOME TAX OVERPAID. If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27)00

30 INCOME TAX UNDERPAID. If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e)00

31 USE TAX (SALES TAX). (See instructions.)00

31a. SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)00

32 VOLUNTARY CONTRIBUTIONS and PARK PASSES. (From Schedule CP, line 14)00

33 NET OVERPAYMENT. (Line 29 minus lines 31, 31a and 32) – NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter as amount due on line 35a below00

34 Amount to be **CREDITED** to 2012 estimated tax00 **REFUND** 😊 .00

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on page 3 and fill in the lines below.

Check here if this refund will go to an account outside the United States. Routing Number* Type of Account: Checking Savings NextGen®

Account Number*

*For NextGen Accounts, enter 043000261 on line 34c and the account owner's 9-digit social security number on line 34d (do not enter hyphens).

35 a TAX DUE. (Add lines 30, 31, 31a and 32) - NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter the difference as an amount due on this line 35a .00

b Underpayment Penalty (Attach Form 2210ME)
Check here if you checked the box on Form 2210, line 17 35b .00

c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return) 35c .00

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH**

36 MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2012: See www.maine.gov/revenue for information about the Tax and Rent "Circuitbreaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2012 unless your income on line 16 exceeds the income limits for this program.**

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 Do you want to allow another person to discuss this return with Maine Revenue Services? **Yes** (complete the following). **No.**
(See page 3) 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

Preparer's signature Date Preparer's phone number

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



Attachment Sequence No. 2

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS

1 ADDITIONS to federal adjusted gross income.

- a Income from municipal and state bonds, other than Maine..... 1a00
b Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) 1b00
c Maine Public Employees Retirement System Contributions 1c00
d Domestic Production Activities Deduction Add-back (See instructions) 1d00
e Bonus Depreciation Add-back (See instructions) 1e00
f Maine Capital Investment Credit Bonus Depreciation Add-back..... 1f00
g Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1) 1g00
h Other (See instructions). List the type and amount of income items included (Attach supporting documentation) 1h00
i Total additions (Add lines 1a through 1h) 1i00

2 SUBTRACTIONS from federal adjusted gross income.

- a U.S. Government Bond interest included in federal adjusted gross income (See instructions) 2a00
b State Income Tax Refund (Only if included in federal adjusted gross income) 2b00
c Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions) 2c00
d Pension Income Deduction (Complete and attach the worksheet on back) 2d00
e Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions) 2e00
f Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line) NOTE: If you itemize deductions or are self-employed, complete and attach the worksheet on back 2f00
g Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2011 which have been previously taxed by the state 2g00
h Contributions to Qualified Tuition Programs - 529 Plans (See instructions) 2h00
i Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1) 2i00
j Bonus Depreciation and Section 179 Recapture (See instructions) 2j00
k Other. List (See instructions) 2k00
l Total Subtractions (Add lines 2a through 2k) 2l00

3 Net Modification (Subtract line 2l from line 1i — enter here and on 1040ME, page 1, line 15) (If negative, enter a minus sign in the box to the left of the number) 300

SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4 Total itemized deductions from federal Form 1040, Schedule A, line 29..... 400
5 a Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes and mortgage insurance premiums included in line 4 above from federal Form 1040, Schedule A, lines 5 and 13. 5a00
b Deductible costs, included in line 4 above, incurred in the production of Maine exempt income 5b00
c Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 18 5c00
d Amount included in line 4 attributable to income from an ownership interest in a pass-through entity financial institution 5d00
6 Deductible costs of producing income exempt from federal income tax, but taxable by Maine..... 600
7 Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17 700

*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.

2011 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d
Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as 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) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), except that 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.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 58). 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 that 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 \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040A, line 12b or federal Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
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 pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on Schedule 1, line 2d	8.	\$	\$

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

2011 WORKSHEET for Maine Schedule 1, line 2f

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

1. Enter total amount of long-term care insurance premiums paid during 2011: \$
2. Enter amount from federal Schedule A, line 1 \$ _____
3. Enter amount of long-term care premiums included in line 2 above \$ _____
4. Divide line 3 by line 2..... _ . _ _ _ _
5. Enter amount from federal Schedule A, line 4 \$ _____ and multiply by percentage on line 4 above \$ _____
6. Enter amount of long-term care insurance premiums included on federal Form 1040, line 29..... \$ _____
7. Subtract line 5 and line 6 from line 1. Enter result here and on Schedule 1, line 2f..... \$ _____

**SCHEDULE A
FORM 1040ME
2011**

ADJUSTMENTS TO TAX

See instructions on page 4.

Enclose with your Form 1040ME.

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



99

1102103

Your Social Security Number

Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

_____ - _____ - _____

Section 1. TAX ADDITIONS: (Part-year residents/Nonresidents/"Safe Harbor" residents see instructions on page 4.)

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ _____ x .151 _____ .00
2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 58 related to early distributions \$ _____ x .152 _____ .00
- 3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 (**Enclose worksheet-see instructions**) 3a _____ .00
- 3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 3b _____ .00
- 3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a..... 3c _____ .00
4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 214 _____ .00

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

5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 53 related to credit for the elderly or federal Form 1040A, line 30 \$ _____ x .20*5 _____ .00
6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 10. **Enclose the worksheet with your return.** *6 _____ .00
7. **EARNED INCOME TAX CREDIT** - Enter amount from federal Form 1040, line 64a or federal Form 1040A, line 38a or federal Form 1040EZ, line 8a \$ _____ x .05 *7 _____ .00
8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions available at 8 _____ .00
www.maine.gov/revenue/forms.
9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)**9 _____ .00
10. **CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions)**10 _____ .00
11. **MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions)** 11 _____ .00
12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)**12 _____ .00
13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)**13 _____ .00
14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)**14 _____ .00
15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)**15 _____ .00
16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)**16 _____ .00
17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 17 _____ .00
18. **OTHER TAX CREDITS** - List _____ (**See instructions**)18 _____ .00
19. **TOTAL CREDITS** - Add lines 5 through 18..... 19 _____ .00
20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c20 _____ .00
21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24**21 _____ .00

***NOTE:** Personal credits (lines 5, 6, 7 and 10 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Line 10 is determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).

Schedule CP 2011

Attachment
Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

For more information on each contribution or park pass item, go to www.maine.gov/revenue/forms.



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Name(s) as shown on your Maine income tax form

Your Social Security Number

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

Enter line totals below:

A. CONTRIBUTIONS	1	Democratic Party	___ \$1	___ \$5	___ \$10	___ Other \$ _____	.....1	___ / ___ / ___ .00	
	2	Green Independent Party	___ \$1	___ \$5	___ \$10	___ Other \$ _____	.....2	___ / ___ / ___ .00	
	3	Republican Party	___ \$1	___ \$5	___ \$10	___ Other \$ _____	.....3	___ / ___ / ___ .00	
	4	Endangered & Nongame Wildlife Fund "Chickadee Check-off"	___ \$5	___ \$10	___ \$25	___ Other \$ _____	.....4	___ / ___ / ___ .00	
	5	Maine Children's Trust	___ \$5	___ \$10	___ \$25	___ Other \$ _____	.....5	___ / ___ / ___ .00	
	6	Bone Marrow Screening Fund	___ \$5	___ \$10	___ \$25	___ Other \$ _____	.....6	___ / ___ / ___ .00	
	7	Companion Animal Sterilization Fund	___ \$5	___ \$10	___ \$25	___ Other \$ _____	.....7	___ / ___ / ___ .00	
	8	Maine Military Family Relief Fund	___ \$1	___ \$5	___ \$10	___ \$25	___ Other \$ _____	.....8	___ / ___ / ___ .00
	9	Maine Veterans' Memorial Cemetery Maintenance Fund	___ \$1	___ \$5	___ \$10	___ \$25	___ Other \$ _____	.....9	___ / ___ / ___ .00
	10	Maine Asthma & Lung Disease Research Fund	___ \$1	___ \$5	___ \$10	___ \$25	___ Other \$ _____	...10	___ / ___ / ___ .00
	11	TOTAL CONTRIBUTIONS. (Add lines 1 through 10)						11	___ / ___ / ___ .00
B. PARK PASSES	12	Number of Individual Day-use Park Passes	___ x \$35					12	___ / ___ / ___ .00
	13	Number of Vehicle Day-use Park Passes ...	___ x \$70					13	___ / ___ / ___ .00
	14	TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28)						14	___ / ___ / ___ .00

2011 - Worksheet for Child Care Credit - Schedule A, Line 6 (Enclose with your Form 1040ME)

Your child care provider may be certified as a Quality Child Care Program facility by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. If so, enter your child care provider's Quality Child Care certificate number or **Step 4** Child Care Quality Rating System certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of certified quality child care providers, go to Maine Revenue Services web site at www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

Quality 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 "Quality" Child Care Expenses
1. Total expenses paid for child care services included on federal Form 2441, line 2, column C.....	1. \$ _____	
1a. <u>Column A</u> - expenses paid for regular child care services included on line 1		
<u>Column B</u> - expenses paid for quality child care services included on line 1.....	1a. _____	
1b. Percentage of expenses paid. <u>Column A</u> - divide line 1a, column A by line 1		
<u>Column B</u> - divide line 1a, column B by line 1	1b. _____	
2. Enter amount from federal Form 1040, line 48 or 1040A, line 29	2. \$ _____	
2a. <u>Column A</u> - multiply line 2 by line 1b, column A		
<u>Column B</u> - multiply line 2 by line 1b, column B	2a. _____	
3. Maine Credit. <u>Column A</u> - multiply line 2a, column A by 25% (.25)		
<u>Column B</u> - multiply line 2a, column B by 50% (.50).....	3. _____	
4. Add line 3, column A and line 3, column B	4. _____	
4a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH: You must prorate your child care credit. For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). For those filing Schedule NRH, multiply line 4 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).		
5. Enter line 4 (or line 4a for those filing Schedule NR or Schedule NRH) or \$500, whichever is less. Enter this amount on Form 1040ME, line 28d	5. _____	
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on Schedule A, line 6	6. _____	

SCHEDULE NR
FORM 1040ME
2011

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 _____.



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1102106

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 joint” 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 do not have to complete Schedule NR if you qualify for the low-income tax credit** (see instructions for Form 1040ME, line 22).

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

IMPORTANT: If required, complete Worksheets A and B on pages 13 and 14 before completing Schedule NR.

1 INCOME — (Complete and attach Worksheets A and B on pages 13 and 14):

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 (If less than 0, enter 0.0000. If greater than 100, enter 1.0000)

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

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

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

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

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:

a Additions — Specify

b Subtractions — Specify

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

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

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0, enter 0.0000. If greater than 100, enter 1.0000.).....

8 TAX SUBTOTAL: Enter from Form 1040ME, line 20 minus line 22 minus Maine Schedule A, lines 5 and 7

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 25

PART-YEAR RESIDENT, NONRESIDENT AND “SAFE HARBOR” RESIDENT INSTRUCTIONS

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

The Maine tax is determined by first calculating a tax amount as if the part-year resident, nonresident or “Safe Harbor” resident were a Maine resident for the entire year and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s or “Safe Harbor” resident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 25. **NOTE:** Nonresident minimum taxability thresholds: Beginning in 2011, 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 or 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. For more information, see Maine Revenue Services Rule 806 and 36 MRSA §§ 5142(8-B) and 5220(2) available on the MRS web site at www.maine.gov/revenue (select *Laws and Rules*).

INCOME SUBJECT TO MAINE INCOME TAX:

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

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

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

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

SCHEDULE NR INSTRUCTIONS

STEP 1 — Complete Worksheets A and B on pages 13 and 14 before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 24.

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 24. 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. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

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

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

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

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

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 8. TAX SUBTOTAL. Enter your tax subtotal. This is from Form 1040ME, line 20 minus line 22, minus Maine Schedule A, lines 5 and 7.

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 25.

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 or temporary duty (TDY) papers to support your entry in Box C.

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 2011: 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?	5c.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
6. I became a Maine resident on (Enter Date)	6.	_____
a. Enter state of prior residence.....	6a.	_____
b. Registered to vote in Maine	6b.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in Maine	6c.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in Maine.....	6d.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in Maine	6e.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
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	7b.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in my new state of residence	7c.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in my new state of residence.....	7d.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in my new state of residence	7e.	_____
If yes, when? (Yourself: _____ Spouse: _____)		
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.....	8a.	_____
If yes, list employer. (Yourself: _____ Spouse: _____)		
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):		_____

WORKSHEET B

Income Allocation Worksheet for Part-Year Residents/Nonresidents/“Safe Harbor” Residents

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

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

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

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

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

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

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

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

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

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

2011 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			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	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household					
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
0					7,000					14,000					21,000				
0	100	0	0	0	7,000	7,100	192	141	141	14,000	14,100	610	382	445	21,000	21,100	1,117	725	914
100	200	3	3	3	7,100	7,200	197	143	143	14,100	14,200	617	387	449	21,100	21,200	1,125	732	921
200	300	5	5	5	7,200	7,300	201	145	145	14,200	14,300	624	391	454	21,200	21,300	1,134	739	928
300	400	7	7	7	7,300	7,400	206	147	147	14,300	14,400	631	396	458	21,300	21,400	1,142	746	935
400	500	9	9	9	7,400	7,500	210	149	149	14,400	14,500	638	400	463	21,400	21,500	1,151	753	942
500	600	11	11	11	7,500	7,600	215	151	152	14,500	14,600	645	405	467	21,500	21,600	1,159	760	949
600	700	13	13	13	7,600	7,700	219	153	157	14,600	14,700	652	409	472	21,600	21,700	1,168	767	956
700	800	15	15	15	7,700	7,800	224	155	161	14,700	14,800	659	414	476	21,700	21,800	1,176	774	963
800	900	17	17	17	7,800	7,900	228	157	166	14,800	14,900	666	418	481	21,800	21,900	1,185	781	970
900	1,000	19	19	19	7,900	8,000	233	159	170	14,900	15,000	673	423	487	21,900	22,000	1,193	788	977
1,000					8,000					15,000					22,000				
1,000	1,100	21	21	21	8,000	8,100	237	161	175	15,000	15,100	680	427	494	22,000	22,100	1,202	795	984
1,100	1,200	23	23	23	8,100	8,200	242	163	179	15,100	15,200	687	432	501	22,100	22,200	1,210	802	991
1,200	1,300	25	25	25	8,200	8,300	246	165	184	15,200	15,300	694	436	508	22,200	22,300	1,219	809	998
1,300	1,400	27	27	27	8,300	8,400	251	167	188	15,300	15,400	701	441	515	22,300	22,400	1,227	816	1,005
1,400	1,500	29	29	29	8,400	8,500	255	169	193	15,400	15,500	708	445	522	22,400	22,500	1,236	823	1,012
1,500	1,600	31	31	31	8,500	8,600	260	171	197	15,500	15,600	715	450	529	22,500	22,600	1,244	830	1,019
1,600	1,700	33	33	33	8,600	8,700	264	173	202	15,600	15,700	722	454	536	22,600	22,700	1,253	837	1,026
1,700	1,800	35	35	35	8,700	8,800	269	175	206	15,700	15,800	729	459	543	22,700	22,800	1,261	844	1,033
1,800	1,900	37	37	37	8,800	8,900	273	177	211	15,800	15,900	736	463	550	22,800	22,900	1,270	851	1,040
1,900	2,000	39	39	39	8,900	9,000	278	179	215	15,900	16,000	743	468	557	22,900	23,000	1,278	858	1,047
2,000					9,000					16,000					23,000				
2,000	2,100	41	41	41	9,000	9,100	282	181	220	16,000	16,100	750	472	564	23,000	23,100	1,287	865	1,054
2,100	2,200	43	43	43	9,100	9,200	287	183	224	16,100	16,200	757	477	571	23,100	23,200	1,295	872	1,061
2,200	2,300	45	45	45	9,200	9,300	291	185	229	16,200	16,300	764	481	578	23,200	23,300	1,304	879	1,068
2,300	2,400	47	47	47	9,300	9,400	296	187	233	16,300	16,400	771	486	585	23,300	23,400	1,312	886	1,075
2,400	2,500	49	49	49	9,400	9,500	300	189	238	16,400	16,500	778	490	592	23,400	23,500	1,321	893	1,082
2,500	2,600	51	51	51	9,500	9,600	305	191	242	16,500	16,600	785	495	599	23,500	23,600	1,329	900	1,089
2,600	2,700	53	53	53	9,600	9,700	309	193	247	16,600	16,700	792	499	606	23,600	23,700	1,338	907	1,096
2,700	2,800	55	55	55	9,700	9,800	314	195	251	16,700	16,800	799	504	613	23,700	23,800	1,346	914	1,103
2,800	2,900	57	57	57	9,800	9,900	318	197	256	16,800	16,900	806	508	620	23,800	23,900	1,355	921	1,110
2,900	3,000	59	59	59	9,900	10,000	323	199	260	16,900	17,000	813	513	627	23,900	24,000	1,363	928	1,117
3,000					10,000					17,000					24,000				
3,000	3,100	61	61	61	10,000	10,100	330	202	265	17,000	17,100	820	517	634	24,000	24,100	1,372	935	1,124
3,100	3,200	63	63	63	10,100	10,200	337	207	269	17,100	17,200	827	522	641	24,100	24,200	1,380	942	1,131
3,200	3,300	65	65	65	10,200	10,300	344	211	274	17,200	17,300	834	526	648	24,200	24,300	1,389	949	1,138
3,300	3,400	67	67	67	10,300	10,400	351	216	278	17,300	17,400	841	531	655	24,300	24,400	1,397	956	1,145
3,400	3,500	69	69	69	10,400	10,500	358	220	283	17,400	17,500	848	535	662	24,400	24,500	1,406	963	1,152
3,500	3,600	71	71	71	10,500	10,600	365	225	287	17,500	17,600	855	540	669	24,500	24,600	1,414	970	1,159
3,600	3,700	73	73	73	10,600	10,700	372	229	292	17,600	17,700	862	544	676	24,600	24,700	1,423	977	1,166
3,700	3,800	75	75	75	10,700	10,800	379	234	296	17,700	17,800	869	549	683	24,700	24,800	1,431	984	1,173
3,800	3,900	77	77	77	10,800	10,900	386	238	301	17,800	17,900	876	553	690	24,800	24,900	1,440	991	1,180
3,900	4,000	79	79	79	10,900	11,000	393	243	305	17,900	18,000	883	558	697	24,900	25,000	1,448	998	1,187
4,000					11,000					18,000					25,000				
4,000	4,100	81	81	81	11,000	11,100	400	247	310	18,000	18,100	890	562	704	25,000	25,100	1,457	1,005	1,194
4,100	4,200	83	83	83	11,100	11,200	407	252	314	18,100	18,200	897	567	711	25,100	25,200	1,465	1,012	1,201
4,200	4,300	85	85	85	11,200	11,300	414	256	319	18,200	18,300	904	571	718	25,200	25,300	1,474	1,019	1,208
4,300	4,400	87	87	87	11,300	11,400	421	261	323	18,300	18,400	911	576	725	25,300	25,400	1,482	1,026	1,215
4,400	4,500	89	89	89	11,400	11,500	428	265	328	18,400	18,500	918	580	732	25,400	25,500	1,491	1,033	1,222
4,500	4,600	91	91	91	11,500	11,600	435	270	332	18,500	18,600	925	585	739	25,500	25,600	1,499	1,040	1,229
4,600	4,700	93	93	93	11,600	11,700	442	274	337	18,600	18,700	932	589	746	25,600	25,700	1,508	1,047	1,236
4,700	4,800	95	95	95	11,700	11,800	449	279	341	18,700	18,800	939	594	753	25,700	25,800	1,516	1,054	1,243
4,800	4,900	97	97	97	11,800	11,900	456	283	346	18,800	18,900	946	598	760	25,800	25,900	1,525	1,061	1,250
4,900	5,000	99	99	99	11,900	12,000	463	288	350	18,900	19,000	953	603	767	25,900	26,000	1,533	1,068	1,257
5,000					12,000					19,000					26,000				
5,000	5,100	102	101	101	12,000	12,100	470	292	355	19,000	19,100	960	607	774	26,000	26,100	1,542	1,075	1,264
5,100	5,200	107	103	103	12,100	12,200	477	297	359	19,100	19,200	967	612	781	26,100	26,200	1,550	1,082	1,271
5,200	5,300	111	105	105	12,200	12,300	484	301	364	19,200	19,300	974	616	788	26,200	26,300	1,559	1,089	1,278
5,300	5,400	116	107	107	12,300	12,400	491	306	368	19,300	19,400	981	621	795	26,300	26,400	1,567	1,096	1,285
5,400	5,500	120	109	109	12,400	12,500	498	310	373	19,400	19,500	988	625	802	26,400	26,500	1,576	1,103	1,292
5,500	5,600	125	111	111	12,500	12,600	505	315	377	19,500	19,600	995	630	809	26,500	26,600	1,584	1,110	1,299
5,600	5,700	129	113	113	12,600	12,700	512	319	382	19,600	19,700	1,002	634	816	26,600	26,700	1,593	1,117	1,306
5,700	5,800	134	115	115	12,700	12,800	519	324	386	19,700	19,800	1,009	639	823	26,700	26,800	1,601	1,124	1,313
5,800	5,900	138	117	117	12,800	12,900	526	328	391	19,800	19,900	1,016	643	830	26,800	26,900	1,610	1,131	1,320
5,900	6,000	143	119	119	12,900	13,000	533	333	395										

2011 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:			If Line 19 Form 1040ME is:		And Your Filing Status is:			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	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household	At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household						
28,000					35,000					42,000					49,000					
28,000	28,100	1,712	1,215	1,404	35,000	35,100	2,307	1,705	1,971	42,000	42,100	2,902	2,228	2,566	49,000	49,100	3,497	2,823	3,161	
29,000					36,000					43,000					50,000					
29,000	29,100	1,797	1,285	1,474	36,000	36,100	2,392	1,775	2,056	43,000	43,100	2,987	2,313	2,651	50,000	50,100	3,582	2,908	3,246	
30,000					37,000					44,000					51,000					
30,000	30,100	1,882	1,355	1,546	37,000	37,100	2,477	1,845	2,141	44,000	44,100	3,072	2,398	2,736	51,000	51,100	3,667	2,993	3,331	
31,000					38,000					45,000					52,000					
31,000	31,100	1,967	1,425	1,631	38,000	38,100	2,562	1,915	2,226	45,000	45,100	3,157	2,483	2,821	52,000	52,100	3,752	3,078	3,416	
32,000					39,000					46,000					53,000					
32,000	32,100	2,052	1,495	1,716	39,000	39,100	2,647	1,985	2,311	46,000	46,100	3,242	2,568	2,906	53,000	53,100	3,837	3,163	3,501	
33,000					40,000					47,000					54,000					
33,000	33,100	2,137	1,565	1,801	40,000	40,100	2,732	2,058	2,396	47,000	47,100	3,327	2,653	2,991	54,000	54,100	3,922	3,248	3,586	
34,000					41,000					48,000					55,000 and over					
34,000	34,100	2,222	1,635	1,886	41,000	41,100	2,817	2,143	2,481	48,000	48,100	3,412	2,738	3,076	55,000 and over		4,002	3,329	3,667	
												plus			plus			plus		
												8.5% of excess over 55,000			8.5% of excess over 55,000			8.5% of excess over 55,000		

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

NOTE: Tax rate schedules are available at www.maine.gov/revenue/forms/1040/2011.htm.