

# 2011 MAINE

## Resident

# Individual Income Tax Booklet

## Short Form 1040S-ME



**Maine FastFile**  
Electronic filing and payment services



**Direct Deposit**

For more information, see [www.maine.gov/revenue](http://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](http://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 order forms:** Download forms from the Maine Revenue Services web site at [www.maine.gov/revenue/forms](http://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 to help you with your tax questions: (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](mailto: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.

**Form 1040S-ME due date:** Tuesday, April 17, 2012

**Federal income tax information and forms:** Call the Internal Revenue Service at **(800) 829-1040** or see the Internal Revenue Service web site at [www.irs.gov](http://www.irs.gov).



IRS e-file is a fast, accurate, safe and paperless way to file a Federal Income Tax Return. Get your refund in half the time, even faster and safer with Direct Deposit.



An Unclaimed Property Message  
**Office of the Maine State Treasurer**

The State Treasurer is currently holding Unclaimed Property worth millions of dollars. Some of it may be yours!

[www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)

## GENERAL INSTRUCTIONS

### Am I a Resident, "Safe Harbor" Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2011, read the following and check the proper box. **Retain this worksheet for your records.**

**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.

#### RESIDENCY WORKSHEET

**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:**

**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. **If you are a "Safe-Harbor" resident, you must file Form 1040ME with 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.

For more information and examples on "Safe Harbors", see the Guidance to Residency "Safe Harbors" brochure available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

**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. **If you are a part-year resident, you must file Form 1040ME with Schedule NR or NRH.**

**Nonresident:** I was not a resident or part-year resident in 2011, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. If you are a nonresident, you must file Form 1040ME with Schedule NR or NRH.**

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

#### I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

**Maine Resident:** Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

**Example:** Paul, single, is a member of the U.S. armed forces stationed

in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2011 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

**Nonresident:** If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

#### Instructions for Married Couples:

**WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE?** You must file a Maine return using the same filing status as properly used on your federal return.

**I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?** If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents (*you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3*);

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (*If the nonresident, or "Safe Harbor" resident spouse, has no Maine-source income, that spouse does not have to file a Maine return.*) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

**WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.**

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

**WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME.** You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

#### SPECIFIC INSTRUCTIONS — FORM 1040S-ME

**Note:** (Form 1040S-ME 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., must start on the left; dollar amounts must start from the right.) \* **For example:**

Enter letters like this:

Your Last Name

S A M P L E

Enter dollar amounts like this:

22,495.00

Round down to the next lowest dollar any amount less than 50 cents. Round up to the next higher dollar amount 50 cents or more.

**Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.**

For information on electronic filing, visit our web site at [www.maine.gov/revenue](http://www.maine.gov/revenue).

## STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

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.** Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the **Maine Clean Election Fund**. This fund was established to finance 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 this box 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.

## STEP 2: FILING STATUS

**Lines 3-7.** Check the box for the **filing status** properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

**Line 8.** Check the appropriate boxes for you and your spouse if you or your spouse were **65 or over and/or blind** for federal income tax purposes.

## STEP 3: EXEMPTIONS

**Line 9.** Enter the total number of **exemptions** properly claimed on your federal return.

## STEP 4: CALCULATE YOUR TAXABLE INCOME

**Line 10.** Enter your **federal adjusted gross income** shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

**Line 11.** If you are an active member of the **Maine Public Employees Retirement System (MePERS)**, enter the amount of your 2011 contributions on this line. Contributions to the MePERS are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. **NOTE:** *If you retired after 1988 and you are receiving benefits from the MePERS, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).*

**Line 12.** Enter on this line income from direct obligations of the U.S. Government, such as **U.S. Government Savings Bonds and U.S. Treasury Bills and Notes**. Write only the amount of this interest that is included in your federal adjusted gross income.

**Line 13.** Enter the amount of **social security and railroad retirement benefits** (tier 1 and tier 2) that are included as taxable in your federal adjusted gross income.

**Line 14. Pension Income Deduction.** See instructions and worksheet on page 8.

**Line 16.** If you use the **standard deduction** on your federal return, you must use the Maine standard deduction on your Maine return. If you itemize deductions on your Maine return (based on federal itemized deductions), you **must** file using the long form, 1040ME, and complete Schedule 2.

### 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

IF YOU CAN BE CLAIMED AS A **DEPENDENT** 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 8a and 8b 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 8a, 8b, 8c and 8d by \$1,150. Add the result to the standard deduction for your filing status above.

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

**Line 17.** Multiply the total number of **exemptions** on line 9 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 17 of your Maine short 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 17 of your Maine short form.

## STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

**Line 19.** Find the **income tax** for the taxable income on line 18 in the tax table on pages 9 through 11 or compute your tax based on the tax rate schedule on page 11.

**Line 21.** If your taxable income, line 18, 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 tax credit** equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **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 22.** Your Maine **earned income tax credit** is equal to 5% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .05. Enter the result in the boxes provided.

**Line 24.** Enter the total amount of **Maine income tax withheld**. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

**Line 27.** 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 15 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 on Maine use tax visit [www.maine.gov/](http://www.maine.gov/)

[revenue/salesuse/usetax/usetax.html](http://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 1040S-ME, Line 15					

**Line 27a.** 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](http://www.maine.gov/revenue/salesuse/returnlink.htm) or call (207) 624-9693.

**Line 28.** Enter the total amount of **voluntary contributions and state park pass purchases** from line 14 of Schedule CP.

### STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

**Line 29.** Enter the amount of your **refund**. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

**Line 30.** You may have your **refund directly deposited** into your checking or savings account (if it is \$10,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen® Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.* To comply with banking rules, you must check the box to the left of line 30b if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check.

On **line 30a**, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **NOTE:** If you are directing your refund to a NextGen Account, enter the following RTN: **043000261**.

On **line 30b**, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Omit

JOHN MAINE  
JANE MAINE  
123 Main St  
Anyplace, ME 04000

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_ DOLLARS

ANYPLACE BANK  
Anyplace, ME 04000

For \_\_\_\_\_

① : 250250025 : 202020861234

1234  
1500000000

**Routing number (line 30a)**  
**Account number (line 30b)**  
**Do not include the check number**

**Note:** The routing and account numbers may be in different places on your check.

hyphens, spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. **NOTE:** For NextGen Accounts, the account number is the account owner's 9-digit social security number.

On **line 30c**, check the box for the appropriate account type.

**Line 31.** This is the **amount you owe**. **Do not send cash.** If the amount you owe is less than \$1.00, do not pay it.

Remit your payment electronically using Maine EZ Pay at [www.maine.gov/revenue](http://www.maine.gov/revenue) or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

**Line 32. FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program application in August for property tax assessed or rent paid in 2011. The Circuitbreaker Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2012 may change, the current program (that ends May 31, 2012) is generally available to Maine residents with 2010 household income up to \$86,600 for multi-member households or up to \$64,950 for single-member households. Also, your 2010 property taxes must have been greater than 4% of your income or your 2010 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2012 through May 31, 2013.

**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 no later than the due date (without regard to extensions) for filing your 2012 tax return. For most people, this is 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](mailto: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](mailto:compliance.tax@maine.gov).



2011

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT SHORT FORM



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\*1102200\*

STEP 1 Print Neatly in Blue or Black Ink, Using Upper Case Letters. DO NOT USE RED INK.

Form fields for personal information: Your First Name, Your Last Name, Spouse's First Name, Spouse's Last Name, Mailing Address (PO Box, number, street and apt. no), City, State, Zip Code.

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

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

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. You Spouse

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

FILING STATUS (Check one)

- 3 Single
4 Married filing joint return (Even if only one had income)
5 Married filing separate return. Enter spouse's social security number and full name above.
6 Head of household (With qualifying person)
7 Qualifying widow(er) with dependent child (Year spouse died )

Table for checking filing status: 8 CHECK IF: You were, Spouse was. Rows for 65 or over (8a, 8c) and Blind (8b, 8d).

STEP 3 Enter Your Exemptions
9 Enter the TOTAL number of EXEMPTIONS claimed on your federal return 9

Table for calculating taxable income: 10 FEDERAL ADJUSTED GROSS INCOME, 11 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONTRIBUTIONS, 12 U.S. GOVERNMENT BOND INTEREST, 13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS, 14 PENSION INCOME DEDUCTION, 15 MAINE ADJUSTED GROSS INCOME, 16 STANDARD DEDUCTION, 17 EXEMPTION, 18 TAXABLE INCOME, 19 INCOME TAX.

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

2011 1040S-ME  
RESIDENT **SHORT FORM**  
Page 2



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\*1102201\*

**STEP 5**  
Calculate Your Tax and Voluntary Contributions

- 20 **INCOME TAX.** (From line 19, page 1).....20  .00
- 21 **LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here .....21  .00  
**NOTE:** You are not required to file a return if you qualify for this credit. (See instructions)
- 22 **EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ \_\_\_\_\_ x .05. Enter result here.....22  .00
- 23 **NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) .....23  .00
- 24 **MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms)..... → 24  .00  
(DO NOT include estimated tax payments)
- 25 **OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here.....25  .00
- 26 **UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .....26  .00
- 27 **USE TAX (SALES TAX).** (See instructions) 27  .00
- 27a **SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.** (See instructions) 27a  .00
- 28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 14) 28  .00

**STEP 6**  
Calculate Your Refund or Amount Due

- 29 **REFUND.** (Line 25 minus lines 27, 27a and 28) - NOTE: If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28 and enter the amount on line 31 below. ☺ 29  .00

**IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT,** read the instructions on page 4 and fill out the information below.

Check this box if this refund will go to an account outside the United States.....

**30a** Routing Number\*   
\*For NextGen Accounts, enter 043000261

**30c** Type of Account:  Checking  
 Savings  
 NextGen®

**30b** Account Number\*   
\*For NextGen Accounts, enter the account owner's 9-digit social security number (do not enter hyphens).

- 31 **AMOUNT DUE.** Line 26 plus lines 27, 27a and 28. (OR If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28). (If \$1,000 or more, see instructions.) Enter result here. ....31  .00



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



- 32 **MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2012: ➔   
See instructions on page 4 for information about the Tax and Rent "Circuitbreaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2012 unless your income on line 15 exceeds the income limits for this program.**

**IMPORTANT NOTE** If taxpayer is **deceased**, (Month) (Day) (Year) enter **date of death**.  If spouse is **deceased**, (Month) (Day) (Year) enter **date of death**.

**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 4) 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.

<b>SIGN HERE</b> Keep a copy of this return for your records  <b>Paid Preparer's Use Only</b>	Your Signature <input style="width: 90%;" type="text"/>	Date signed <input style="width: 80%;" type="text"/>	Your occupation <input style="width: 90%;" type="text"/>
	Spouse's signature (if joint return, <b>both</b> must sign) <input style="width: 90%;" type="text"/>	Date signed <input style="width: 80%;" type="text"/>	Spouse's occupation <input style="width: 90%;" type="text"/>
	Preparer's signature <input style="width: 90%;" type="text"/>	Date <input style="width: 80%;" type="text"/>	Preparer's phone number <input style="width: 90%;" type="text"/>
	Print preparer's name and name of business <input style="width: 90%;" type="text"/>		Preparer's SSN or PTIN <input style="width: 90%;" type="text"/>

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**

<b>Payment Plan</b> <input type="checkbox"/>	<b>Injured Spouse</b> <input type="checkbox"/>
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# 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](http://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:

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

### INSTRUCTIONS

**A. CONTRIBUTIONS. Lines 1-10.** Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line. Part A contributions may be deductible the following year on state and federal income tax returns.

Contributions to the **Endangered and Nongame Wildlife Fund "Chickadee Check-off"** are used to fund the endangered and nongame wildlife programs. For more information, visit [www.maine.gov/ifw/wildlife/species/endangered\\_species/nongame\\_fund.htm](http://www.maine.gov/ifw/wildlife/species/endangered_species/nongame_fund.htm).

Contributions to the **Maine Children's Trust** are used to prevent child abuse and neglect throughout Maine. The fund is administered by the Maine Children's Trust. For more information, visit [www.mechildrenstrust.org](http://www.mechildrenstrust.org).

Contributions to the **Bone Marrow Screening Fund** are used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune

illnesses who are in need of a bone marrow or other similar transplant will have more potential donors. The fund is administered by the Department of Health and Human Services.

Contributions to the **Companion Animal Sterilization Fund** are placed in the Companion Animal Sterilization Fund and used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Contributions to the **Maine Military Family Relief Fund** are used to assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. The fund is administered by the Maine Adjutant General.

Contributions to the **Maine Veterans' Memorial Cemetery Maintenance Fund** are used to help finance the maintenance and perpetual care of Maine veterans' cemeteries.

Contributions to the **Maine Asthma and Lung Disease Fund** are used to provide research grants to develop and advance the

understanding of lung disease, especially its prevention, causes, treatment and cure. The fund is administered by the American Lung Association of Maine.

**B. PARK PASSES.** Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. *Note that visitors 65 years or over are admitted to Maine State Park day-use areas free of charge upon proof of age.* An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton/ 17 passengers) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

*To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.*

**2011 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14**

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

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.

		Your Social Security Number	
		Taxpayer	Spouse*
1. Total eligible <b>non-military</b> 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 <b>military</b> 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 line 14, Form 1040S-ME	8.	\$	\$

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



**2011 MAINE INCOME TAX TABLE**

If Line 18 Form 1040S-ME 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:				
<b>0</b>				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
<b>1,000</b>				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
<b>2,000</b>				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
<b>3,000</b>				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
<b>4,000</b>				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	99	99	99
<b>5,000</b>				
5,000	5,100	102	101	101
5,100	5,200	107	103	103
5,200	5,300	111	105	105
5,300	5,400	116	107	107
5,400	5,500	120	109	109
5,500	5,600	125	111	111
5,600	5,700	129	113	113
5,700	5,800	134	115	115
5,800	5,900	138	117	117
5,900	6,000	143	119	119
<b>6,000</b>				
6,000	6,100	147	121	121
6,100	6,200	152	123	123
6,200	6,300	156	125	125
6,300	6,400	161	127	127
6,400	6,500	165	129	129
6,500	6,600	170	131	131
6,600	6,700	174	133	133
6,700	6,800	179	135	135
6,800	6,900	183	137	137
6,900	7,000	188	139	139

If Line 18 Form 1040S-ME 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:				
<b>7,000</b>				
7,000	7,100	192	141	141
7,100	7,200	197	143	143
7,200	7,300	201	145	145
7,300	7,400	206	147	147
7,400	7,500	210	149	149
7,500	7,600	215	151	152
7,600	7,700	219	153	157
7,700	7,800	224	155	161
7,800	7,900	228	157	166
7,900	8,000	233	159	170
<b>8,000</b>				
8,000	8,100	237	161	175
8,100	8,200	242	163	179
8,200	8,300	246	165	184
8,300	8,400	251	167	188
8,400	8,500	255	169	193
8,500	8,600	260	171	197
8,600	8,700	264	173	202
8,700	8,800	269	175	206
8,800	8,900	273	177	211
8,900	9,000	278	179	215
<b>9,000</b>				
9,000	9,100	282	181	220
9,100	9,200	287	183	224
9,200	9,300	291	185	229
9,300	9,400	296	187	233
9,400	9,500	300	189	238
9,500	9,600	305	191	242
9,600	9,700	309	193	247
9,700	9,800	314	195	251
9,800	9,900	318	197	256
9,900	10,000	323	199	260
<b>10,000</b>				
10,000	10,100	330	202	265
10,100	10,200	337	207	269
10,200	10,300	344	211	274
10,300	10,400	351	216	278
10,400	10,500	358	220	283
10,500	10,600	365	225	287
10,600	10,700	372	229	292
10,700	10,800	379	234	296
10,800	10,900	386	238	301
10,900	11,000	393	243	305
<b>11,000</b>				
11,000	11,100	400	247	310
11,100	11,200	407	252	314
11,200	11,300	414	256	319
11,300	11,400	421	261	323
11,400	11,500	428	265	328
11,500	11,600	435	270	332
11,600	11,700	442	274	337
11,700	11,800	449	279	341
11,800	11,900	456	283	346
11,900	12,000	463	288	350
<b>12,000</b>				
12,000	12,100	470	292	355
12,100	12,200	477	297	359
12,200	12,300	484	301	364
12,300	12,400	491	306	368
12,400	12,500	498	310	373
12,500	12,600	505	315	377
12,600	12,700	512	319	382
12,700	12,800	519	324	386
12,800	12,900	526	328	391
12,900	13,000	533	333	395
<b>13,000</b>				
13,000	13,100	540	337	400
13,100	13,200	547	342	404
13,200	13,300	554	346	409
13,300	13,400	561	351	413
13,400	13,500	568	355	418
13,500	13,600	575	360	422
13,600	13,700	582	364	427
13,700	13,800	589	369	431
13,800	13,900	596	373	436
13,900	14,000	603	378	440

If Line 18 Form 1040S-ME 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:				
<b>14,000</b>				
14,000	14,100	610	382	445
14,100	14,200	617	387	449
14,200	14,300	624	391	454
14,300	14,400	631	396	458
14,400	14,500	638	400	463
14,500	14,600	645	405	467
14,600	14,700	652	409	472
14,700	14,800	659	414	476
14,800	14,900	666	418	481
14,900	15,000	673	423	487
<b>15,000</b>				
15,000	15,100	680	427	494
15,100	15,200	687	432	501
15,200	15,300	694	436	508
15,300	15,400	701	441	515
15,400	15,500	708	445	522
15,500	15,600	715	450	529
15,600	15,700	722	454	536
15,700	15,800	729	459	543
15,800	15,900	736	463	550
15,900	16,000	743	468	557
<b>16,000</b>				
16,000	16,100	750	472	564
16,100	16,200	757	477	571
16,200	16,300	764	481	578
16,300	16,400	771	486	585
16,400	16,500	778	490	592
16,500	16,600	785	495	599
16,600	16,700	792	499	606
16,700	16,800	799	504	613
16,800	16,900	806	508	620
16,900	17,000	813	513	627
<b>17,000</b>				
17,000	17,100	820	517	634
17,100	17,200	827	522	641
17,200	17,300	834	526	648
17,300	17,400	841	531	655
17,400	17,500	848	535	662
17,500	17,600	855	540	669
17,600	17,700	862	544	676
17,700	17,800	869	549	683
17,800	17,900	876	553	690
17,900	18,000	883	558	697
<b>18,000</b>				
18,000	18,100	890	562	704
18,100	18,200	897	567	711
18,200	18,300	904	571	718
18,300	18,400	911	576	725
18,400	18,500	918	580	732
18,500	18,600	925	585	739
18,600	18,700	932	589	746
18,700	18,800	939	594	753
18,800	18,900	946	598	760
18,900	19,000	953	603	767
<b>19,000</b>				
19,000	19,100	960	607	774
19,100	19,200	967	612	781
19,200	19,300	974	616	788
19,300	19,400	981	621	795
19,400	19,500	988	625	802
19,500	19,600	995	630	809
19,600	19,700	1,002	634	816
19,700	19,800	1,009	639	823
19,800	19,900	1,016	643	830
19,900	20,000	1,023	648	837
<b>20,000</b>				
20,000	20,100	1,032	655	844
20,100	20,200	1,040	662	851
20,200	20,300	1,049	669	858
20,300	20,400	1,057	676	865
20,400	20,500	1,066	683	872
20,500	20,600	1,074	690	879
20,600	20,700	1,083	697	886
20,700	20,800	1,091	704	893
20,800	20,900	1,100	711	900
20,900	21,000	1,108	718	907

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

**2011 MAINE INCOME TAX TABLE**

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>21,000</b>				
21,000	21,100	1,117	725	914
21,100	21,200	1,125	732	921
21,200	21,300	1,134	739	928
21,300	21,400	1,142	746	935
21,400	21,500	1,151	753	942
21,500	21,600	1,159	760	949
21,600	21,700	1,168	767	956
21,700	21,800	1,176	774	963
21,800	21,900	1,185	781	970
21,900	22,000	1,193	788	977
<b>22,000</b>				
22,000	22,100	1,202	795	984
22,100	22,200	1,210	802	991
22,200	22,300	1,219	809	998
22,300	22,400	1,227	816	1,005
22,400	22,500	1,236	823	1,012
22,500	22,600	1,244	830	1,019
22,600	22,700	1,253	837	1,026
22,700	22,800	1,261	844	1,033
22,800	22,900	1,270	851	1,040
22,900	23,000	1,278	858	1,047
<b>23,000</b>				
23,000	23,100	1,287	865	1,054
23,100	23,200	1,295	872	1,061
23,200	23,300	1,304	879	1,068
23,300	23,400	1,312	886	1,075
23,400	23,500	1,321	893	1,082
23,500	23,600	1,329	900	1,089
23,600	23,700	1,338	907	1,096
23,700	23,800	1,346	914	1,103
23,800	23,900	1,355	921	1,110
23,900	24,000	1,363	928	1,117
<b>24,000</b>				
24,000	24,100	1,372	935	1,124
24,100	24,200	1,380	942	1,131
24,200	24,300	1,389	949	1,138
24,300	24,400	1,397	956	1,145
24,400	24,500	1,406	963	1,152
24,500	24,600	1,414	970	1,159
24,600	24,700	1,423	977	1,166
24,700	24,800	1,431	984	1,173
24,800	24,900	1,440	991	1,180
24,900	25,000	1,448	998	1,187
<b>25,000</b>				
25,000	25,100	1,457	1,005	1,194
25,100	25,200	1,465	1,012	1,201
25,200	25,300	1,474	1,019	1,208
25,300	25,400	1,482	1,026	1,215
25,400	25,500	1,491	1,033	1,222
25,500	25,600	1,499	1,040	1,229
25,600	25,700	1,508	1,047	1,236
25,700	25,800	1,516	1,054	1,243
25,800	25,900	1,525	1,061	1,250
25,900	26,000	1,533	1,068	1,257
<b>26,000</b>				
26,000	26,100	1,542	1,075	1,264
26,100	26,200	1,550	1,082	1,271
26,200	26,300	1,559	1,089	1,278
26,300	26,400	1,567	1,096	1,285
26,400	26,500	1,576	1,103	1,292
26,500	26,600	1,584	1,110	1,299
26,600	26,700	1,593	1,117	1,306
26,700	26,800	1,601	1,124	1,313
26,800	26,900	1,610	1,131	1,320
26,900	27,000	1,618	1,138	1,327
<b>27,000</b>				
27,000	27,100	1,627	1,145	1,334
27,100	27,200	1,635	1,152	1,341
27,200	27,300	1,644	1,159	1,348
27,300	27,400	1,652	1,166	1,355
27,400	27,500	1,661	1,173	1,362
27,500	27,600	1,669	1,180	1,369
27,600	27,700	1,678	1,187	1,376
27,700	27,800	1,686	1,194	1,383
27,800	27,900	1,695	1,201	1,390
27,900	28,000	1,703	1,208	1,397

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>28,000</b>				
28,000	28,100	1,712	1,215	1,404
28,100	28,200	1,720	1,222	1,411
28,200	28,300	1,729	1,229	1,418
28,300	28,400	1,737	1,236	1,425
28,400	28,500	1,746	1,243	1,432
28,500	28,600	1,754	1,250	1,439
28,600	28,700	1,763	1,257	1,446
28,700	28,800	1,771	1,264	1,453
28,800	28,900	1,780	1,271	1,460
28,900	29,000	1,788	1,278	1,467
<b>29,000</b>				
29,000	29,100	1,797	1,285	1,474
29,100	29,200	1,805	1,292	1,481
29,200	29,300	1,814	1,299	1,488
29,300	29,400	1,822	1,306	1,495
29,400	29,500	1,831	1,313	1,502
29,500	29,600	1,839	1,320	1,509
29,600	29,700	1,848	1,327	1,516
29,700	29,800	1,856	1,334	1,523
29,800	29,900	1,865	1,341	1,530
29,900	30,000	1,873	1,348	1,537
<b>30,000</b>				
30,000	30,100	1,882	1,355	1,544
30,100	30,200	1,890	1,362	1,551
30,200	30,300	1,899	1,369	1,558
30,300	30,400	1,907	1,376	1,565
30,400	30,500	1,916	1,383	1,572
30,500	30,600	1,924	1,390	1,579
30,600	30,700	1,933	1,397	1,586
30,700	30,800	1,941	1,404	1,593
30,800	30,900	1,950	1,411	1,600
30,900	31,000	1,958	1,418	1,607
<b>31,000</b>				
31,000	31,100	1,967	1,425	1,614
31,100	31,200	1,975	1,432	1,621
31,200	31,300	1,984	1,439	1,628
31,300	31,400	1,992	1,446	1,635
31,400	31,500	2,001	1,453	1,642
31,500	31,600	2,009	1,460	1,649
31,600	31,700	2,018	1,467	1,656
31,700	31,800	2,026	1,474	1,663
31,800	31,900	2,035	1,481	1,670
31,900	32,000	2,043	1,488	1,677
<b>32,000</b>				
32,000	32,100	2,052	1,495	1,684
32,100	32,200	2,060	1,502	1,691
32,200	32,300	2,069	1,509	1,698
32,300	32,400	2,077	1,516	1,705
32,400	32,500	2,086	1,523	1,712
32,500	32,600	2,094	1,530	1,719
32,600	32,700	2,103	1,537	1,726
32,700	32,800	2,111	1,544	1,733
32,800	32,900	2,120	1,551	1,740
32,900	33,000	2,128	1,558	1,747
<b>33,000</b>				
33,000	33,100	2,137	1,565	1,754
33,100	33,200	2,145	1,572	1,761
33,200	33,300	2,154	1,579	1,768
33,300	33,400	2,162	1,586	1,775
33,400	33,500	2,171	1,593	1,782
33,500	33,600	2,179	1,600	1,789
33,600	33,700	2,188	1,607	1,796
33,700	33,800	2,196	1,614	1,803
33,800	33,900	2,205	1,621	1,810
33,900	34,000	2,213	1,628	1,817
<b>34,000</b>				
34,000	34,100	2,222	1,635	1,824
34,100	34,200	2,230	1,642	1,831
34,200	34,300	2,239	1,649	1,838
34,300	34,400	2,247	1,656	1,845
34,400	34,500	2,256	1,663	1,852
34,500	34,600	2,264	1,670	1,859
34,600	34,700	2,273	1,677	1,866
34,700	34,800	2,281	1,684	1,873
34,800	34,900	2,290	1,691	1,880
34,900	35,000	2,298	1,698	1,887

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
<b>35,000</b>				
35,000	35,100	2,307	1,705	1,971
35,100	35,200	2,315	1,712	1,979
35,200	35,300	2,324	1,719	1,988
35,300	35,400	2,332	1,726	1,996
35,400	35,500	2,341	1,733	2,005
35,500	35,600	2,349	1,740	2,013
35,600	35,700	2,358	1,747	2,022
35,700	35,800	2,366	1,754	2,030
35,800	35,900	2,375	1,761	2,039
35,900	36,000	2,383	1,768	2,047
<b>36,000</b>				
36,000	36,100	2,392	1,775	2,056
36,100	36,200	2,400	1,782	2,064
36,200	36,300	2,409	1,789	2,073
36,300	36,400	2,417	1,796	2,081
36,400	36,500	2,426	1,803	2,090
36,500	36,600	2,434	1,810	2,098
36,600	36,700	2,443	1,817	2,107
36,700	36,800	2,451	1,824	2,115
36,800	36,900	2,460	1,831	2,124
36,900	37,000	2,468	1,838	2,132
<b>37,000</b>				
37,000	37,100	2,477	1,845	2,141
37,100	37,200	2,485	1,852	2,149
37,200	37,300	2,494	1,859	2,158
37,300	37,400	2,502	1,866	2,166
37,400	37,500	2,511	1,873	2,175
37,500	37,600	2,519	1,880	2,183
37,600	37,700	2,528	1,887	2,192
37,700	37,800	2,536	1,894	2,200
37,800	37,900	2,545	1,901	2,209
37,900	38,000	2,553	1,908	2,217
<b>38,000</b>				
38,000	38,100	2,562	1,915	2,226
38,100	38,200	2,570	1,922	2,234
38,200	38,300	2,579	1,929	2,243
38,300	38,400	2,587	1,936	2,251
38,400	38,500	2,596	1,943	2,260
38,500	38,600	2,604	1,950	2,268
38,600	38,700	2,613	1,957	2,277
38,700	38,800	2,621	1,964	2,285
38,800	38,900	2,630	1,971	2,294
38,900	39,000	2,638	1,978	2,302
<b>39,000</b>				
39,000	39,100	2,647	1,985	2,311
39,100	39,200	2,655	1,992	2,319
39,200	39,300	2,664	1,999	2,328
39,300	39,400	2,672	2,006	2,336
39,400	39,500	2,681	2,013	2,345
39,500	39,600	2,689	2,020	2,353
39,600	39,700	2,698	2,027	2,362
39,700	39,800	2,706	2,034	2,370
39,800	39,900	2,715	2,041	2,379
39,900	40,000	2,723	2,049	2,387
<b>40,000</b>				
40,000	40,100	2,732	2,058	2,396
40,100	40,200	2,740	2,066	2,404
40,200	40,300	2,749	2,075	2,413
40,300	40,400	2,757	2,083	2,421
40,400	40,500	2,766	2,092	2,430
40,500	40,600	2,774	2,100	2,438
40,600	40,700	2,783	2,109	2,447
40,700	40,800	2,791	2,117	2,455
40,800	40,900	2,800	2,126	2,464
40,900	41,000	2,808	2,134	2,472
<b>41,000</b>				
41,000	41,100	2,817	2,143	2,481
41,100	41,200	2,825		

**2011 MAINE INCOME TAX TABLE**

If Line 18 Form 1040S-ME 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:				
<b>42,000</b>				
42,000	42,100	2,902	2,228	2,566
42,100	42,200	2,910	2,236	2,574
42,200	42,300	2,919	2,245	2,583
42,300	42,400	2,927	2,253	2,591
42,400	42,500	2,936	2,262	2,600
42,500	42,600	2,944	2,270	2,608
42,600	42,700	2,953	2,279	2,617
42,700	42,800	2,961	2,287	2,625
42,800	42,900	2,970	2,296	2,634
42,900	43,000	2,978	2,304	2,642
<b>43,000</b>				
43,000	43,100	2,987	2,313	2,651
43,100	43,200	2,995	2,321	2,659
43,200	43,300	3,004	2,330	2,668
43,300	43,400	3,012	2,338	2,676
43,400	43,500	3,021	2,347	2,685
43,500	43,600	3,029	2,355	2,693
43,600	43,700	3,038	2,364	2,702
43,700	43,800	3,046	2,372	2,710
43,800	43,900	3,055	2,381	2,719
43,900	44,000	3,063	2,389	2,727
<b>44,000</b>				
44,000	44,100	3,072	2,398	2,736
44,100	44,200	3,080	2,406	2,744
44,200	44,300	3,089	2,415	2,753
44,300	44,400	3,097	2,423	2,761
44,400	44,500	3,106	2,432	2,770
44,500	44,600	3,114	2,440	2,778
44,600	44,700	3,123	2,449	2,787
44,700	44,800	3,131	2,457	2,795
44,800	44,900	3,140	2,466	2,804
44,900	45,000	3,148	2,474	2,812
<b>45,000</b>				
45,000	45,100	3,157	2,483	2,821
45,100	45,200	3,165	2,491	2,829
45,200	45,300	3,174	2,500	2,838
45,300	45,400	3,182	2,508	2,846
45,400	45,500	3,191	2,517	2,855
45,500	45,600	3,199	2,525	2,863
45,600	45,700	3,208	2,534	2,872
45,700	45,800	3,216	2,542	2,880
45,800	45,900	3,225	2,551	2,889
45,900	46,000	3,233	2,559	2,897
<b>46,000</b>				
46,000	46,100	3,242	2,568	2,906
46,100	46,200	3,250	2,576	2,914
46,200	46,300	3,259	2,585	2,923
46,300	46,400	3,267	2,593	2,931
46,400	46,500	3,276	2,602	2,940
46,500	46,600	3,284	2,610	2,948
46,600	46,700	3,293	2,619	2,957
46,700	46,800	3,301	2,627	2,965
46,800	46,900	3,310	2,636	2,974
46,900	47,000	3,318	2,644	2,982
<b>47,000</b>				
47,000	47,100	3,327	2,653	2,991
47,100	47,200	3,335	2,661	2,999
47,200	47,300	3,344	2,670	3,008
47,300	47,400	3,352	2,678	3,016
47,400	47,500	3,361	2,687	3,025
47,500	47,600	3,369	2,695	3,033
47,600	47,700	3,378	2,704	3,042
47,700	47,800	3,386	2,712	3,050
47,800	47,900	3,395	2,721	3,059
47,900	48,000	3,403	2,729	3,067
<b>48,000</b>				
48,000	48,100	3,412	2,738	3,076
48,100	48,200	3,420	2,746	3,084
48,200	48,300	3,429	2,755	3,093
48,300	48,400	3,437	2,763	3,101
48,400	48,500	3,446	2,772	3,110
48,500	48,600	3,454	2,780	3,118
48,600	48,700	3,463	2,789	3,127
48,700	48,800	3,471	2,797	3,135
48,800	48,900	3,480	2,806	3,144
48,900	49,000	3,488	2,814	3,152

If Line 18 Form 1040S-ME 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:				
<b>49,000</b>				
49,000	49,100	3,497	2,823	3,161
49,100	49,200	3,505	2,831	3,169
49,200	49,300	3,514	2,840	3,178
49,300	49,400	3,522	2,848	3,186
49,400	49,500	3,531	2,857	3,195
49,500	49,600	3,539	2,865	3,203
49,600	49,700	3,548	2,874	3,212
49,700	49,800	3,556	2,882	3,220
49,800	49,900	3,565	2,891	3,229
49,900	50,000	3,573	2,899	3,237
<b>50,000</b>				
50,000	50,100	3,582	2,908	3,246
50,100	50,200	3,590	2,916	3,254
50,200	50,300	3,599	2,925	3,263
50,300	50,400	3,607	2,933	3,271
50,400	50,500	3,616	2,942	3,280
50,500	50,600	3,624	2,950	3,288
50,600	50,700	3,633	2,959	3,297
50,700	50,800	3,641	2,967	3,305
50,800	50,900	3,650	2,976	3,314
50,900	51,000	3,658	2,984	3,322
<b>51,000</b>				
51,000	51,100	3,667	2,993	3,331
51,100	51,200	3,675	3,001	3,339
51,200	51,300	3,684	3,010	3,348
51,300	51,400	3,692	3,018	3,356
51,400	51,500	3,701	3,027	3,365
51,500	51,600	3,709	3,035	3,373
51,600	51,700	3,718	3,044	3,382
51,700	51,800	3,726	3,052	3,390
51,800	51,900	3,735	3,061	3,399
51,900	52,000	3,743	3,069	3,407
<b>52,000</b>				
52,000	52,100	3,752	3,078	3,416
52,100	52,200	3,760	3,086	3,424
52,200	52,300	3,769	3,095	3,433
52,300	52,400	3,777	3,103	3,441
52,400	52,500	3,786	3,112	3,450
52,500	52,600	3,794	3,120	3,458
52,600	52,700	3,803	3,129	3,467
52,700	52,800	3,811	3,137	3,475
52,800	52,900	3,820	3,146	3,484
52,900	53,000	3,828	3,154	3,492
<b>53,000</b>				
53,000	53,100	3,837	3,163	3,501
53,100	53,200	3,845	3,171	3,509
53,200	53,300	3,854	3,180	3,518
53,300	53,400	3,862	3,188	3,526
53,400	53,500	3,871	3,197	3,535
53,500	53,600	3,879	3,205	3,543
53,600	53,700	3,888	3,214	3,552
53,700	53,800	3,896	3,222	3,560
53,800	53,900	3,905	3,231	3,569
53,900	54,000	3,913	3,239	3,577

If Line 18 Form 1040S-ME 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:				
<b>54,000</b>				
54,000	54,100	3,922	3,248	3,586
54,100	54,200	3,930	3,256	3,594
54,200	54,300	3,939	3,265	3,603
54,300	54,400	3,947	3,273	3,611
54,400	54,500	3,956	3,282	3,620
54,500	54,600	3,964	3,290	3,628
54,600	54,700	3,973	3,299	3,637
54,700	54,800	3,981	3,307	3,645
54,800	54,900	3,990	3,316	3,654
54,900	55,000	3,998	3,324	3,662
<b>55,000</b>				
55,000	55,100	4,007	3,333	3,671
55,100	55,200	4,015	3,341	3,679
55,200	55,300	4,024	3,350	3,688
55,300	55,400	4,032	3,358	3,696
55,400	55,500	4,041	3,367	3,705
55,500	55,600	4,049	3,375	3,713
55,600	55,700	4,058	3,384	3,722
55,700	55,800	4,066	3,392	3,730
55,800	55,900	4,075	3,401	3,739
55,900	56,000	4,083	3,409	3,747
<b>56,000</b>				
56,000	56,100	4,092	3,418	3,756
56,100	56,200	4,100	3,426	3,764
56,200	56,300	4,109	3,435	3,773
56,300	56,400	4,117	3,443	3,781
56,400	56,500	4,126	3,452	3,790
56,500	56,600	4,134	3,460	3,798
56,600	56,700	4,143	3,469	3,807
56,700	56,800	4,151	3,477	3,815
56,800	56,900	4,160	3,486	3,824
56,900	57,000	4,168	3,494	3,832
<b>57,000</b>				
57,000	57,100	4,177	3,503	3,841
57,100	57,200	4,185	3,511	3,849
57,200	57,300	4,194	3,520	3,858
57,300	57,400	4,202	3,528	3,866
57,400	57,500	4,211	3,537	3,875
57,500	57,600	4,219	3,545	3,883
57,600	57,700	4,228	3,554	3,892
57,700	57,800	4,236	3,562	3,900
57,800	57,900	4,245	3,571	3,909
57,900	58,000	4,253	3,579	3,917
58,000 and over		4,257 plus 8.5% of excess over \$58,000	3,584 plus 8.5% of excess over \$58,000	3,922 plus 8.5% of excess over \$58,000

**2011 TAX RATE SCHEDULES**

**For Single Individual and Married Person Filing Separate Return**

If the taxable income on 1040S-ME, line 18 is:

Less than \$5,000

\$ 5,000 but less than \$ 9,950  
 \$ 9,950 but less than \$ 19,950  
 \$ 19,950 or more

The Tax is:

2.0% of the taxable income

\$ 100 plus 4.5% of excess over \$ 5,000  
 \$ 323 plus 7.0% of excess over \$ 9,950  
 \$1,023 plus 8.5% of excess over \$ 19,950

**For Unmarried or Legally Separated Individuals Filing as Heads of Households**

If the taxable income on 1040S-ME, line 18 is:

Less than \$7,500

\$ 7,500 but less than \$ 14,900  
 \$ 14,900 but less than \$ 29,900  
 \$ 29,900 or more

The Tax is:

2.0% of the taxable income

\$ 150 plus 4.5% of excess over \$ 7,500  
 \$ 483 plus 7.0% of excess over \$ 14,900  
 \$1,533 plus 8.5% of excess over \$ 29,900

**For Married Individuals and Surviving Spouses Filing Joint Returns**

If the taxable income on 1040S-ME, line 18 is:

Less than \$10,000

\$ 10,000 but less than \$ 19,950  
 \$ 19,950 but less than \$ 39,900  
 \$ 39,900 or more

The Tax is:

2.0% of the taxable income

\$ 200 plus 4.5% of excess over \$ 10,000  
 \$ 648 plus 7.0% of excess over \$ 19,950  
 \$2,045 plus 8.5% of excess over \$ 39,900

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

**Should I file a Maine income tax return?** If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. 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, a Maine return must be filed. **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.

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. However, you may not be required to file if the number of days worked in Maine as an employee is 12 or less (36 days or less in some cases), or your Maine income is less than \$3,000. See 36 MRSA § 5142(8-B) and Rule 806.

**When must I file my return?** No later than April 17, 2012.

**I am getting a refund this year. When will I get my check?** Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) (select *Where's My Refund*).

**What if I need more time to file?** Maine allows an *automatic* six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

**Caution: An extension to file your Maine return is not an extension for payment of tax.** If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 17, 2012** for calendar-year filers) and the remaining 10% must be paid when the return is filed on or before October 15, 2012 in order to avoid the penalty for late payment of tax. However, interest is charged on any tax paid after the original due date of your return.

**Remit your extension payment electronically using Maine EZ Pay (no forms required) at [www.maine.gov/revenue](http://www.maine.gov/revenue) or download the payment voucher at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) by the original due date for filing your Maine return.**

**What should I do if there is a change in my Maine tax liability?** You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 180 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. **When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.**

**What if I file or pay late?** You will be charged interest. For calendar year 2012, the **interest** rate is 7%, compounded monthly, on income tax not paid by the due date (April 17, 2012 for calendar-year filers). **An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.**

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is the greater of \$25 or 25% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income. For more information on late filing, see 36 MRSA § 5278 or visit [www.maine.gov/revenue](http://www.maine.gov/revenue).

**Am I required to file and pay estimated tax?** See the instructions for Form 1040ES-ME at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).