

2012 MAINE

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

Form 1040ME



Maine FastFile
Electronic filing and payment services



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

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

TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to learn the status of your refund 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.

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

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

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

Tax violations hot line: (207) 624-9600 Call this number or send an email to 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 16, 2013

GENERAL INSTRUCTIONS

Who must file? A Maine income tax return must be filed by **April 16, 2013** 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 AND 2) you claim yourself as an exemption on your return.** 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: A nonresident individual working in Maine as an employee is not required to pay Maine tax or file a Maine return on income from personal services unless that individual works in Maine for more than 12 days and earns or derives income from all Maine sources totaling more than \$3,000. Up to 24 days performing certain personal services, such as training and site inspections, are not counted against the 12-day threshold. Also, generally, a nonresident individual present in Maine for business for no more than 12 days and earning no more than \$3,000 from business activity in Maine is not required to pay Maine tax or file a Maine income tax return on that income. See 36 M.R.S.A. § 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 2012, 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 2012; 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 2012, 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 2012 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 2012, 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 2012 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 -----\$5,950
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) ----- \$11,900
HEAD OF HOUSEHOLD -----\$8,700
MARRIED FILING SEPARATELY -----\$5,950

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 \$3,800, enter \$2,850 on line 18.*

Line 22. If your taxable income, line 19, is \$2,000 or less and neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, 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 27a. 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 27b. Enter the total amount of Maine estimated tax paid during 2012. Also include on this line extension payments and amounts withheld in 2012 on the **sale of real estate in Maine** (enclose a copy of Form REW-1 to support your entry).

Line 30. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe **Maine use tax** on those items. The rate of tax for purchases in 2012 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 30a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Multiply the rentals received in 2012 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 33b. Refunds of \$1.00 or more will be issued to you.

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

33c. Routing Number ("RTN") must be 9 digits. **NOTE:** For a NextGen Account, enter the following RTN: **043000261**.

33d. Bank Account or NextGen Account Number can be up to 17 characters (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. **NOTE:** For a NextGen Account, enter the account owner's 9-digit social security number.

Line 34b. Underpayment Penalty. If line 26 less the sum of lines 27a, 27d and REW amounts included in line 27b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. Form 2210ME is available at www.maine.gov/revenue/forms or call (207) 624-7894.

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

THIRD PARTY DESIGNEE. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2012 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, 2014.

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 9

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

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

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

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

Line 1c. Enter 2012 **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 2012. 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 M.R.S.A. § 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 ● the amount claimed as a deduction in determining federal adjusted gross income that is used to calculate the Maine Fishery Infrastructure Investment Tax Credit under 36 M.R.S.A. § 5216-D ● 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 on page 12.

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

Line 2b. Enter the amount of any **state or local income tax refund** included on 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 10, 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 M.R.S.A. § 5122(3)). Attach a copy of your federal Schedule K-1.

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

Line 2k. Other subtractions. Unless specifically stated, do **not** enter non-Maine income on this line. Enter **ONLY** items specifically listed below.

List the source of each amount claimed in the space provided and attach supporting documentation when claiming an amount on this line. Enter on this line: ● net operating losses carried forward from previous tax years pursuant to § 5122(2)(H), § 5122(2)(P), § 5122(2)(CC) or, for individual owners of certain electing S corporations, net operating losses carried forward pursuant to § 5200-A(2)(H) or § 5200-A(2)(L). *For more information on Maine's treatment of NOL's, go to www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).* Also enter on this line to the extent included in federal adjusted gross income ● military compensation received by a nonresident servicemember ● to the extent not included in the pension deduction on line 2d, military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the U.S. armed services under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 USC, Chapter 73 ● recovery amounts included on federal Form 1040, line 21 related to items previously deducted on your federal return but not on your Maine return in an earlier year, 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 M.R.S.A. § 6232(1-A) to the extent included in federal adjusted gross income ● interest income and capital gains from the sale of bonds issued relative to the Maine Waste Management & Recycling Program to the extent included in federal adjusted gross income ● all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner ● the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return ● distributions from a private venture capital fund of the refundable portion of the credit received by the fund pursuant to 36 M.R.S.A., § 5216-B to the extent included in federal adjusted gross income.

2012

MAINE INDIVIDUAL INCOME TAX FORM 1040ME



99

For tax period 1/1/2012 to 12/31/2012 or

2012 to

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

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

Your First Name

MI

Your Last Name

Spouse's First Name

MI

Spouse's Last Name

Mailing Address (PO Box, number, street and apt. no)

City

State

ZIP Code

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 Form 1040ME, page 3 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 2012.....

- 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
Composite Return (Pass-through Entities ONLY)

- RESIDENCY STATUS (Check one)
8 Resident
8a "Safe Harbor" Resident
9 Part-Year Resident
10 Nonresident
11 Nonresident Alien
Check here if you are filing Schedule NRH

- 12 CHECK IF: You were Spouse was
65 or over 12a
Blind..... 12b
13 Enter the TOTAL number of EXEMPTIONS claimed on your federal return....13

Table with 3 columns: Line number, Description, and 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.

Calculate Your Taxable Income



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Calculate Your Tax and Credits

21	TAX ADDITIONS. (From Maine Schedule A, line 3.)	21		.00
22	LOW-INCOME TAX CREDIT. (See instructions.) NOTE: You must file a return only if you are claiming a refund.)	22		.00
23	TOTAL TAX. (Line 20 plus line 21 minus line 22.)	23		.00
24	TAX CREDITS. (From Maine Schedule A, line 21.)	24		.00
25	NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and/or TDY papers.)	25		.00
26	NET TAX. (Subtract lines 24 and 25 from line 23.) (Nonresidents see instructions.)	26		.00

Tax Payments/Refundable Credit

27	TAX PAYMENTS.			
a	Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms)	27a		.00
b	2012 Estimated Tax Payments and 2011 Credit Carried Forward and Extension payment. (Include any REAL ESTATE WITHHOLDING Tax Payments.)	27b		.00
REFUNDABLE TAX CREDITS. Enclose applicable worksheet with your return.				
c	Rehabilitation of historic properties after 2007 (worksheet, line 6)	27c		.00
d	Child care credit. (Child Care Credit worksheet, line 5.)	27d		.00
e	TOTAL (Add lines 27a, b, c and d.)	27e		.00

Use Tax/Voluntary Contributions

28	INCOME TAX OVERPAID. If line 27e is larger than line 26, enter amount overpaid (Line 27e minus line 26.)	28		.00
29	INCOME TAX UNDERPAID. If line 26 is larger than line 27e, enter amount underpaid (Line 26 minus line 27e.)	29		.00
30	USE TAX (SALES TAX). (See instructions.)	30		.00
30a	SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)	30a		.00
31	CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 12.)	31		.00

REFUND or TAX DUE

32	NET OVERPAYMENT. (Line 28 minus lines 30, 30a and 31.) – NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a below	32		.00
33	Amount to be CREDITED to 2013 estimated tax ... 33a <input type="text"/> .00 REFUND 😊 33b <input type="text"/> .00			

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

Check here if this refund will go to an account outside the United States. **33c** Routing Number*

33d Account Number*

*For NextGen Accounts, enter 043000261 on line 33c and the account owner's 9-digit social security number on line 33d (do not enter hyphens).

33e	Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen®			
34 a	TAX DUE. (Add lines 29, 30, 30a and 31) - NOTE: If total of lines 30, 30a and 31 is greater than line 28, enter the difference as an amount due on this line...	34a		.00
b	Underpayment Penalty. (Attach Form 2210ME.) Check here if you checked the box on Form 2210, line 17 <input type="checkbox"/>	34b		.00
c	TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.)	34c		.00





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35 MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2013:
 See www.maine.gov/revenue for information about the Tax and Rent "Circuitbreaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2013 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
 (See page 3)

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

Designee's name Phone no. Personal identification #:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE **Keep a copy of this return for your records**

<input type="text"/>	<input type="text"/>	<input type="text"/>
Your signature	Date signed	Your occupation
<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's signature (If joint return, both must sign)	Date signed	Spouse's occupation
<input type="text"/>	<input type="text"/>	<input type="text"/>
Preparer's signature	Date	Preparer's phone number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Print preparer's name and name of business		Preparer's SSN or PTIN

Paid Preparer's Use Only

ERRORS THAT DELAY PROCESSING OF RETURNS:

- IF YOU ARE OVER 65 AND/OR BLIND, SEE THE INSTRUCTIONS ON PAGE 2 AND CLAIM THE ADDITIONAL AMOUNT AS ALLOWED.
- USE THE CORRECT COLUMN FROM THE TAX TABLE FOR YOUR FILING STATUS.
- IF YOU OVERPAID YOUR TAX, ENTER THE AMOUNT YOU WANT TO BE REFUNDED ON LINE 33B.
 - SOCIAL SECURITY NUMBERS THAT ARE NOT CORRECT.
 - FILING STATUS AND NUMBER OF EXEMPTIONS INCOMPLETE.
 - W-2 FORMS ARE NOT ENCLOSED WITH THE RETURN.
 - ERRORS IN CALCULATION.
 - AMOUNTS ENTERED ON WRONG LINE.
 - USE BLACK OR BLUE INK. DO NOT USE RED INK.
 - BE SURE TO SIGN YOUR RETURN.



If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
 If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

Payment Plan Injured Spouse

**SCHEDULE CP
FORM 1040ME
2012**

**Charitable Contributions
and Purchase of Park Passes**

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



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Name(s) as shown on Form 1040ME

Your Social Security Number

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

Enter line totals below:

A. CONTRIBUTIONS	1. Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	1	<input type="text"/>	.00
	2. Maine Children's Trust	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	2	<input type="text"/>	.00
	3. Bone Marrow Screening Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	3	<input type="text"/>	.00
	4. Companion Animal Sterilization Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	4	<input type="text"/>	.00
	5. Maine Military Family Relief Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	5	<input type="text"/>	.00
	6. Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	6	<input type="text"/>	.00
	7. Maine Asthma & Lung Disease Research Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	7	<input type="text"/>	.00
	8. Maine Public Library Fund	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$10	<input type="checkbox"/>	\$25	<input type="checkbox"/>	Other \$	<input type="checkbox"/>	8	<input type="text"/>	.00
	9. TOTAL CONTRIBUTIONS. (Add lines 1 through 8)										9	<input type="text"/>	.00
B. PARK PASSES	10. Number of Individual Day-use Park Passes <input type="text"/> x \$35										10	<input type="text"/>	.00
	11. Number of Vehicle Day-use Park Passes ... <input type="text"/> x \$70										11	<input type="text"/>	.00
	12. TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 9, 10, and 11. Enter result here and on Form 1040ME, line 31										12	<input type="text"/>	.00

**Any voluntary charitable contribution you make on lines
1-8 above may qualify for a charitable contributions
deduction on your 2013 federal and Maine income tax returns
if you itemize deductions.**

**SCHEDULE 1
FORM 1040ME
2012**

Attachment
Sequence No. 2

INCOME MODIFICATIONS

See instructions on pages 3 and 4.
Enclose with your Form 1040ME
For more information, visit www.maine.gov/revenue/forms.



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1202203

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS - For Form 1040ME, line 15

1 ADDITIONS to federal adjusted gross income.

a	Income from municipal and state bonds, other than Maine.....	1a		.00
b	Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation)	1b		.00
c	Maine Public Employees Retirement System Contributions	1c		.00
d	Domestic Production Activities Deduction Add-back (See instructions).....	1d		.00
e	Bonus Depreciation Add-back (See instructions).....	1e		.00
f	Maine Capital Investment Credit Bonus Depreciation Add-back.....	1f		.00
g	Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1)	1g		.00
h	Other (See instructions). List the type and amount of income items included (Attach supporting documentation)	1h		.00
i	Total additions (Add lines 1a through 1h).....	1i		.00

2 SUBTRACTIONS from federal adjusted gross income.

a	U.S. Government Bond interest included in federal adjusted gross income (See instructions) ..	2a		.00
b	State Income Tax Refund (Only if included in federal adjusted gross income)	2b		.00
c	Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions).....	2c		.00
d	Pension Income Deduction (Complete and attach the worksheet on back).....	2d		.00
e	Interest from Maine Municipal General Obligation, Private Activity and Airport Authority Bonds included in federal adjusted gross income (See instructions)	2e		.00
f	Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line) NOTE: If you itemize deductions or are self-employed, complete and attach the worksheet on back	2f		.00
g	Maine Public Employees Retirement System Pick-Up Contributions paid to the taxpayer during 2012 which have been previously taxed by the state.....	2g		.00
h	Contributions to Qualified Tuition Programs - 529 Plans (See instructions).....	2h		.00
i	Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1)	2i		.00
j	Bonus Depreciation and Section 179 Recapture (See instructions)	2j		.00
k	Other. List _____ (See instructions).....	2k		.00
l	Total Subtractions (Add lines 2a through 2k).....	2l		.00

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

		3		.00
--	--	---	--	-----

2012 - 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 <u>non-military</u> pension benefits on line 1 and eligible <u>military</u> 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.**

2012 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 2012: \$
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 2
FORM 1040ME

ITEMIZED DEDUCTIONS



99

Attachment
Sequence No. 1

2012

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

1202204

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 2 — ITEMIZED DEDUCTIONS - For Form 1040ME, line 17

4	Total itemized deductions from federal Form 1040, Schedule A, line 29.....	4	.00
5	a Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 4 above from federal Form 1040, Schedule A, line 5	5a	.00
	b Deductible costs, included in line 4 above, incurred in the production of Maine exempt income	5b	.00
	c Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 18	5c	.00
	d Amount included in line 4 attributable to income from an ownership interest in a pass-through entity financial institution	5d	.00
6	Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....	6	.00
7	Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17	7	.00

*NOTE: If the amount on line 7 above is less than your allowable standard deduction, use the standard deduction.
If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

SCHEDULE 2 — ITEMIZED DEDUCTIONS — See page 19

Line 4. Total Itemized Deductions. Federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 29.

Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 4. Enter the total of state and local income taxes or sales taxes included in line 4.

Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 6. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter Only amounts not included on line 4.

**2012 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions
Schedule A, Line 7 - FOR MAINE RESIDENTS ONLY**

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

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

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

1	Maine adjusted gross income from Form 1040ME, page 1, line 16	1	_____
2	Income sourced to and taxed by _____ (⇐ other jurisdiction) included in line 1	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000).....	3	_____ . _____
4	Limitation of Credit:		
	a Form 1040ME, page 1, line 20 \$_____ multiplied by _____ on line 3.....	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld)	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 7	5	_____

- **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** The credit for each jurisdiction must be computed separately. Use a separate worksheet for each jurisdiction. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 7. **Attach a copy of the income tax return filed with the other jurisdiction.**

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

**SCHEDULE A
FORM 1040ME**

2012

Attachment
Sequence No. 4

ADJUSTMENTS TO TAX

See instructions on page 14.
Enclose with your Form 1040ME.
For more information, visit www.maine.gov/revenue/forms.



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Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. TAX ADDITIONS: (Part-year residents/Nonresidents/"Safe Harbor" residents see instructions on page 14.)

1. RETIREMENT PLAN DISTRIBUTIONS - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ <input type="text"/> x .075..... 1	.00
2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS - Enter the amount from federal Form 1040, line 58 related to early distributions \$ <input type="text"/> x .075 2	.00
3. TOTAL ADDITIONS - Add lines 1 and 2. Enter result here and on 1040ME, page 1, line 21..... 3	.00

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

4. CREDIT FOR THE ELDERLY - Enter amount from federal Form 1040, line 53 related to credit for the elderly or federal Form 1040A, line 30 \$ <input type="text"/> x .20 *4	.00
5. CHILD CARE CREDIT - Enter amount from line 6 of the Child Care Credit Worksheet on page 14. Enclose the worksheet with your return. *5	.00
6. EARNED INCOME TAX CREDIT - Enter amount from federal Form 1040, line 64a or federal Form 1040A, line 38a or federal Form 1040EZ, line 8a \$ <input type="text"/> x .05 *6	.00
7. 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 7 www.maine.gov/revenue/forms .	.00
8. MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions) 8	.00
9. CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions) 9	.00
10. MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions) 10	.00
11. RESEARCH EXPENSE TAX CREDIT (See instructions) 11	.00
12. RESEARCH & DEVELOPMENT SUPER CREDIT (See instructions) 12	.00
13. HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions) 13	.00
14. MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions) 14	.00
15. MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions) 15	.00
16. PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit Application Worksheet (Enclose worksheet-see instructions) 16	.00
17. FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included). 17	.00
18. OTHER TAX CREDITS - List <input type="text"/> (See instructions) ... 18	.00
19. TOTAL CREDITS - Add lines 4 through 18. 19	.00
20. MAINE INCOME TAX - Form 1040ME, line 23 20	.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 4, 5, 6 and 9 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 4 and 6, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 5 is prorated on the Worksheet for Child Care Credit. Line 9 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 A — MAINE TAX ADJUSTMENTS - See page 13

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 4 and 6 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 7.5% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System contributions previously taxed by Maine are not subject to this special tax.

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 4 and 6, you must complete and attach a tax credit worksheet for each tax credit claimed.

Line 8. 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 9. 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 2012.

Line 10. MAINE CAPITAL INVESTMENT CREDIT. If your business placed depreciable property in service in Maine during tax year 2012, you may qualify for this credit.

Lines 11 and 12. RESEARCH CREDITS. Enter on these lines any unused Maine research credit amounts carried forward to 2012 from

prior tax years. **NOTE: If the federal research credit is extended to qualified expenses paid or incurred after 2011, Maine Revenue Services will post the 2012 Maine research credit worksheets to its web site.**

Lines 13. HIGH-TECH CREDIT. If your business invested in computer equipment used in high-tech activity, you may qualify for this credit.

Line 14. MINIMUM TAX CREDIT. If you paid minimum tax in previous years, you may qualify for a minimum tax credit.

Lines 15 & 16. 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 17. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit worksheet for your records.

Line 18. OTHER TAX CREDITS. Enter the sum of the following credits. List the name of each credit claimed in the space provided: ● Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels ● Family Development Account Credit, for contributions to the FAME-authorized fund ● Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million ● Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) ● Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities ● Credit for Rehabilitation of Historic Properties placed in service prior to 2008.

2012 - Worksheet for Child Care Credit - Schedule A, Line 5 (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:	Column A Regular Child Care Expenses	Column B "Quality" Child Care Expenses
<i>(do not enter the Child Care Program's federal ID number)</i>		
1. Total expenses paid for child care services included on federal Form 2441, line 2, column C..... 1. \$ <input style="width: 150px; height: 20px;" type="text"/>		
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 11b. _____		
2. Enter amount from federal Form 1040, line 48 or 1040A, line 29 2. \$ <input style="width: 150px; height: 20px;" type="text"/>		
2a. <u>Column A</u> - multiply line 2 by line 1b, column A <u>Column B</u> - multiply line 2 by line 1b, column B2a. _____		
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).4a. _____		
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 27d5. _____		
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on Schedule A, line 5 6. _____		

SCHEDULE NR
FORM 1040ME
2012

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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1202106

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 17 and 18 before completing Schedule NR.

1 INCOME — (Complete and attach Worksheets A and B on pages 17 and 18):

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 4 and 6

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: A nonresident individual working in Maine as an employee is not required to pay a Maine tax or file a Maine return on income from personal services unless that individual works in Maine for more than 12 days and earns or derives income from all Maine sources totaling more than \$3,000. Up to 24 days performing certain personal services, such as training and site inspections, are not counted against the 12-day threshold. Also, generally, a nonresident individual present in Maine for business for no more than 12 days and earning no more than \$3,000 from business activity in Maine is not required to pay a Maine tax or file a Maine income tax return on that income. For more information, see Maine Revenue Services Rule 806 and 36 M.R.S.A. §§ 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 17 and 18 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 4 and 6.

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 2012: 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.

2012 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					
0					7,000					14,000					21,000				
0	100	0	0	0	7,000	7,100	190	141	141	14,000	14,100	602	377	441	21,000	21,100	1,103	710	903
100	200	3	3	3	7,100	7,200	194	143	143	14,100	14,200	609	382	446	21,100	21,200	1,111	717	910
200	300	5	5	5	7,200	7,300	199	145	145	14,200	14,300	616	386	450	21,200	21,300	1,120	724	917
300	400	7	7	7	7,300	7,400	203	147	147	14,300	14,400	623	391	455	21,300	21,400	1,128	731	924
400	500	9	9	9	7,400	7,500	208	149	149	14,400	14,500	630	395	459	21,400	21,500	1,137	738	931
500	600	11	11	11	7,500	7,600	212	151	151	14,500	14,600	637	400	464	21,500	21,600	1,145	745	938
600	700	13	13	13	7,600	7,700	217	153	153	14,600	14,700	644	404	468	21,600	21,700	1,154	752	945
700	800	15	15	15	7,700	7,800	221	155	158	14,700	14,800	651	409	473	21,700	21,800	1,162	759	952
800	900	17	17	17	7,800	7,900	226	157	162	14,800	14,900	658	413	477	21,800	21,900	1,171	766	959
900	1,000	19	19	19	7,900	8,000	230	159	167	14,900	15,000	665	418	482	21,900	22,000	1,179	773	966
1,000					8,000					15,000					22,000				
1,000	1,100	21	21	21	8,000	8,100	235	161	171	15,000	15,100	672	422	486	22,000	22,100	1,188	780	973
1,100	1,200	23	23	23	8,100	8,200	239	163	176	15,100	15,200	679	427	491	22,100	22,200	1,196	787	980
1,200	1,300	25	25	25	8,200	8,300	244	165	180	15,200	15,300	686	431	497	22,200	22,300	1,205	794	987
1,300	1,400	27	27	27	8,300	8,400	248	167	185	15,300	15,400	693	436	504	22,300	22,400	1,213	801	994
1,400	1,500	29	29	29	8,400	8,500	253	169	189	15,400	15,500	700	440	511	22,400	22,500	1,222	808	1,001
1,500	1,600	31	31	31	8,500	8,600	257	171	194	15,500	15,600	707	445	518	22,500	22,600	1,230	815	1,008
1,600	1,700	33	33	33	8,600	8,700	262	173	198	15,600	15,700	714	449	525	22,600	22,700	1,239	822	1,015
1,700	1,800	35	35	35	8,700	8,800	266	175	203	15,700	15,800	721	454	532	22,700	22,800	1,247	829	1,022
1,800	1,900	37	37	37	8,800	8,900	271	177	207	15,800	15,900	728	458	539	22,800	22,900	1,256	836	1,029
1,900	2,000	39	39	39	8,900	9,000	275	179	212	15,900	16,000	735	463	546	22,900	23,000	1,264	843	1,036
2,000					9,000					16,000					23,000				
2,000	2,100	41	41	41	9,000	9,100	280	181	216	16,000	16,100	742	467	553	23,000	23,100	1,273	850	1,043
2,100	2,200	43	43	43	9,100	9,200	284	183	221	16,100	16,200	749	472	560	23,100	23,200	1,281	857	1,050
2,200	2,300	45	45	45	9,200	9,300	289	185	225	16,200	16,300	756	476	567	23,200	23,300	1,290	864	1,057
2,300	2,400	47	47	47	9,300	9,400	293	187	230	16,300	16,400	763	481	574	23,300	23,400	1,298	871	1,064
2,400	2,500	49	49	49	9,400	9,500	298	189	234	16,400	16,500	770	485	581	23,400	23,500	1,307	878	1,071
2,500	2,600	51	51	51	9,500	9,600	302	191	239	16,500	16,600	777	490	588	23,500	23,600	1,315	885	1,078
2,600	2,700	53	53	53	9,600	9,700	307	193	243	16,600	16,700	784	494	595	23,600	23,700	1,324	892	1,085
2,700	2,800	55	55	55	9,700	9,800	311	195	248	16,700	16,800	791	499	602	23,700	23,800	1,332	899	1,092
2,800	2,900	57	57	57	9,800	9,900	316	197	252	16,800	16,900	798	503	609	23,800	23,900	1,341	906	1,099
2,900	3,000	59	59	59	9,900	10,000	320	199	257	16,900	17,000	805	508	616	23,900	24,000	1,349	913	1,106
3,000					10,000					17,000					24,000				
3,000	3,100	61	61	61	10,000	10,100	325	201	261	17,000	17,100	812	512	623	24,000	24,100	1,358	920	1,113
3,100	3,200	63	63	63	10,100	10,200	329	203	266	17,100	17,200	819	517	630	24,100	24,200	1,366	927	1,120
3,200	3,300	65	65	65	10,200	10,300	336	206	270	17,200	17,300	826	521	637	24,200	24,300	1,375	934	1,127
3,300	3,400	67	67	67	10,300	10,400	343	211	275	17,300	17,400	833	526	644	24,300	24,400	1,383	941	1,134
3,400	3,500	69	69	69	10,400	10,500	350	215	279	17,400	17,500	840	530	651	24,400	24,500	1,392	948	1,141
3,500	3,600	71	71	71	10,500	10,600	357	220	284	17,500	17,600	847	535	658	24,500	24,600	1,400	955	1,148
3,600	3,700	73	73	73	10,600	10,700	364	224	288	17,600	17,700	854	539	665	24,600	24,700	1,409	962	1,155
3,700	3,800	75	75	75	10,700	10,800	371	229	293	17,700	17,800	861	544	672	24,700	24,800	1,417	969	1,162
3,800	3,900	77	77	77	10,800	10,900	378	233	297	17,800	17,900	868	548	679	24,800	24,900	1,426	976	1,169
3,900	4,000	79	79	79	10,900	11,000	385	238	302	17,900	18,000	875	553	686	24,900	25,000	1,434	983	1,176
4,000					11,000					18,000					25,000				
4,000	4,100	81	81	81	11,000	11,100	392	242	306	18,000	18,100	882	557	693	25,000	25,100	1,443	990	1,183
4,100	4,200	83	83	83	11,100	11,200	399	247	311	18,100	18,200	889	562	700	25,100	25,200	1,451	997	1,190
4,200	4,300	85	85	85	11,200	11,300	406	251	315	18,200	18,300	896	566	707	25,200	25,300	1,460	1,004	1,197
4,300	4,400	87	87	87	11,300	11,400	413	256	320	18,300	18,400	903	571	714	25,300	25,400	1,468	1,011	1,204
4,400	4,500	89	89	89	11,400	11,500	420	260	324	18,400	18,500	910	575	721	25,400	25,500	1,477	1,018	1,211
4,500	4,600	91	91	91	11,500	11,600	427	265	329	18,500	18,600	917	580	728	25,500	25,600	1,485	1,025	1,218
4,600	4,700	93	93	93	11,600	11,700	434	269	333	18,600	18,700	924	584	735	25,600	25,700	1,494	1,032	1,225
4,700	4,800	95	95	95	11,700	11,800	441	274	338	18,700	18,800	931	589	742	25,700	25,800	1,502	1,039	1,232
4,800	4,900	97	97	97	11,800	11,900	448	278	342	18,800	18,900	938	593	749	25,800	25,900	1,511	1,046	1,239
4,900	5,000	99	99	99	11,900	12,000	455	283	347	18,900	19,000	945	598	756	25,900	26,000	1,519	1,053	1,246
5,000					12,000					19,000					26,000				
5,000	5,100	101	101	101	12,000	12,100	462	287	351	19,000	19,100	952	602	763	26,000	26,100	1,528	1,060	1,253
5,100	5,200	104	103	103	12,100	12,200	469	292	356	19,100	19,200	959	607	770	26,100	26,200	1,536	1,067	1,260
5,200	5,300	109	105	105	12,200	12,300	476	296	360	19,200	19,300	966	611	777	26,200	26,300	1,545	1,074	1,267
5,300	5,400	113	107	107	12,300	12,400	483	301	365	19,300	19,400	973	616	784	26,300	26,400	1,553	1,081	1,274
5,400	5,500	118	109	109	12,400	12,500	490	305	369	19,400	19,500	980	620	791	26,400	26,500	1,562	1,088	1,281
5,500	5,600	122	111	111	12,500	12,600	497	310	374	19,500	19,600	987	625	798	26,500	26,600	1,570	1,095	1,288
5,600	5,700	127	113	113	12,600	12,700	504	314	378	19,600	19,700	994	629	805	26,600	26,700	1,579	1,102	1,295
5,700	5,800	131	115	115	12,700	12,800	511	319	383	19,700	19,800	1,001	634	812	26,700	26,800	1,587	1,109	1,302
5,800	5,900	136	117	117	12,800	12,900	518	323	387	19,800	19,900	1,008	638	819	26,800	26,900	1,596	1,116	1,309
5,900	6,000	140	119	119	12,900	13,000	525	328	392	19,900	20,000	1,015	643	826	26,900	27,			

2012 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				
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
28,000	28,100	1,698	1,200	1,393	35,000	35,100	2,293	1,690	1,951	42,000	42,100	2,888	2,201	2,546	49,000	49,100	3,483	2,796	3,141
28,100	28,200	1,706	1,207	1,400	35,100	35,200	2,301	1,697	1,959	42,100	42,200	2,896	2,209	2,554	49,100	49,200	3,491	2,804	3,149
28,200	28,300	1,715	1,214	1,407	35,200	35,300	2,310	1,704	1,968	42,200	42,300	2,905	2,218	2,563	49,200	49,300	3,500	2,813	3,158
28,300	28,400	1,723	1,221	1,414	35,300	35,400	2,318	1,711	1,976	42,300	42,400	2,913	2,226	2,571	49,300	49,400	3,508	2,821	3,166
28,400	28,500	1,732	1,228	1,421	35,400	35,500	2,327	1,718	1,985	42,400	42,500	2,922	2,235	2,580	49,400	49,500	3,517	2,830	3,175
28,500	28,600	1,740	1,235	1,428	35,500	35,600	2,335	1,725	1,993	42,500	42,600	2,930	2,243	2,588	49,500	49,600	3,525	2,838	3,183
28,600	28,700	1,749	1,242	1,435	35,600	35,700	2,344	1,732	2,002	42,600	42,700	2,939	2,252	2,597	49,600	49,700	3,534	2,847	3,192
28,700	28,800	1,757	1,249	1,442	35,700	35,800	2,352	1,739	2,010	42,700	42,800	2,947	2,260	2,605	49,700	49,800	3,542	2,855	3,200
28,800	28,900	1,766	1,256	1,449	35,800	35,900	2,361	1,746	2,019	42,800	42,900	2,956	2,269	2,614	49,800	49,900	3,551	2,864	3,209
28,900	29,000	1,774	1,263	1,456	35,900	36,000	2,369	1,753	2,027	42,900	43,000	2,964	2,277	2,622	49,900	50,000	3,559	2,872	3,217
29,000					36,000					43,000					50,000				
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
29,000	29,100	1,783	1,270	1,463	36,000	36,100	2,378	1,760	2,036	43,000	43,100	2,973	2,286	2,631	50,000	50,100	3,568	2,881	3,226
29,100	29,200	1,791	1,277	1,470	36,100	36,200	2,386	1,767	2,044	43,100	43,200	2,981	2,294	2,639	50,100	50,200	3,576	2,889	3,234
29,200	29,300	1,800	1,284	1,477	36,200	36,300	2,395	1,774	2,053	43,200	43,300	2,990	2,303	2,648	50,200	50,300	3,585	2,898	3,243
29,300	29,400	1,808	1,291	1,484	36,300	36,400	2,403	1,781	2,061	43,300	43,400	2,998	2,311	2,656	50,300	50,400	3,593	2,906	3,251
29,400	29,500	1,817	1,298	1,491	36,400	36,500	2,412	1,788	2,070	43,400	43,500	3,007	2,320	2,665	50,400	50,500	3,602	2,915	3,260
29,500	29,600	1,825	1,305	1,498	36,500	36,600	2,420	1,795	2,078	43,500	43,600	3,015	2,328	2,673	50,500	50,600	3,610	2,923	3,268
29,600	29,700	1,834	1,312	1,505	36,600	36,700	2,429	1,802	2,087	43,600	43,700	3,024	2,337	2,682	50,600	50,700	3,619	2,932	3,277
29,700	29,800	1,842	1,319	1,512	36,700	36,800	2,437	1,809	2,095	43,700	43,800	3,032	2,345	2,690	50,700	50,800	3,627	2,940	3,285
29,800	29,900	1,851	1,326	1,519	36,800	36,900	2,446	1,816	2,104	43,800	43,900	3,041	2,354	2,699	50,800	50,900	3,636	2,949	3,294
29,900	30,000	1,859	1,333	1,526	36,900	37,000	2,454	1,823	2,112	43,900	44,000	3,049	2,362	2,707	50,900	51,000	3,644	2,957	3,302
30,000					37,000					44,000					51,000				
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
30,000	30,100	1,868	1,340	1,533	37,000	37,100	2,463	1,830	2,121	44,000	44,100	3,058	2,371	2,716	51,000	51,100	3,653	2,966	3,311
30,100	30,200	1,876	1,347	1,540	37,100	37,200	2,471	1,837	2,129	44,100	44,200	3,066	2,379	2,724	51,100	51,200	3,661	2,974	3,319
30,200	30,300	1,885	1,354	1,547	37,200	37,300	2,480	1,844	2,138	44,200	44,300	3,075	2,388	2,733	51,200	51,300	3,670	2,983	3,328
30,300	30,400	1,893	1,361	1,554	37,300	37,400	2,488	1,851	2,146	44,300	44,400	3,083	2,396	2,741	51,300	51,400	3,678	2,991	3,336
30,400	30,500	1,902	1,368	1,561	37,400	37,500	2,497	1,858	2,155	44,400	44,500	3,092	2,405	2,750	51,400	51,500	3,687	3,000	3,345
30,500	30,600	1,910	1,375	1,568	37,500	37,600	2,505	1,865	2,163	44,500	44,600	3,100	2,413	2,758	51,500	51,600	3,695	3,008	3,353
30,600	30,700	1,919	1,382	1,577	37,600	37,700	2,514	1,872	2,172	44,600	44,700	3,109	2,422	2,767	51,600	51,700	3,704	3,017	3,362
30,700	30,800	1,927	1,389	1,585	37,700	37,800	2,522	1,879	2,180	44,700	44,800	3,117	2,430	2,775	51,700	51,800	3,712	3,025	3,370
30,800	30,900	1,936	1,396	1,594	37,800	37,900	2,531	1,886	2,189	44,800	44,900	3,126	2,439	2,784	51,800	51,900	3,721	3,034	3,379
30,900	31,000	1,944	1,403	1,602	37,900	38,000	2,539	1,893	2,197	44,900	45,000	3,134	2,447	2,792	51,900	52,000	3,729	3,042	3,387
31,000					38,000					45,000					52,000				
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
31,000	31,100	1,953	1,410	1,611	38,000	38,100	2,548	1,900	2,206	45,000	45,100	3,143	2,456	2,801	52,000	52,100	3,738	3,051	3,396
31,100	31,200	1,961	1,417	1,619	38,100	38,200	2,556	1,907	2,214	45,100	45,200	3,151	2,464	2,809	52,100	52,200	3,746	3,059	3,404
31,200	31,300	1,970	1,424	1,628	38,200	38,300	2,565	1,914	2,223	45,200	45,300	3,160	2,473	2,818	52,200	52,300	3,755	3,068	3,413
31,300	31,400	1,978	1,431	1,636	38,300	38,400	2,573	1,921	2,231	45,300	45,400	3,168	2,481	2,826	52,300	52,400	3,763	3,076	3,421
31,400	31,500	1,987	1,438	1,645	38,400	38,500	2,582	1,928	2,240	45,400	45,500	3,177	2,490	2,835	52,400	52,500	3,772	3,085	3,430
31,500	31,600	1,995	1,445	1,653	38,500	38,600	2,590	1,935	2,248	45,500	45,600	3,185	2,498	2,843	52,500	52,600	3,780	3,093	3,438
31,600	31,700	2,004	1,452	1,662	38,600	38,700	2,599	1,942	2,257	45,600	45,700	3,194	2,507	2,852	52,600	52,700	3,789	3,102	3,447
31,700	31,800	2,012	1,459	1,670	38,700	38,800	2,607	1,949	2,265	45,700	45,800	3,202	2,515	2,860	52,700	52,800	3,797	3,110	3,455
31,800	31,900	2,021	1,466	1,679	38,800	38,900	2,616	1,956	2,274	45,800	45,900	3,211	2,524	2,869	52,800	52,900	3,806	3,119	3,464
31,900	32,000	2,029	1,473	1,687	38,900	39,000	2,624	1,963	2,282	45,900	46,000	3,219	2,532	2,877	52,900	53,000	3,814	3,127	3,472
32,000					39,000					46,000					53,000				
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
32,000	32,100	2,038	1,480	1,696	39,000	39,100	2,633	1,970	2,291	46,000	46,100	3,228	2,541	2,886	53,000	53,100	3,823	3,136	3,481
32,100	32,200	2,046	1,487	1,704	39,100	39,200	2,641	1,977	2,299	46,100	46,200	3,236	2,549	2,894	53,100	53,200	3,831	3,144	3,489
32,200	32,300	2,055	1,494	1,713	39,200	39,300	2,650	1,984	2,308	46,200	46,300	3,245	2,558	2,903	53,200	53,300	3,840	3,153	3,498
32,300	32,400	2,063	1,501	1,721	39,300	39,400	2,658	1,991	2,316	46,300	46,400	3,253	2,566	2,911	53,300	53,400	3,848	3,161	3,506
32,400	32,500	2,072	1,508	1,730	39,400	39,500	2,667	1,998	2,325	46,400	46,500	3,262	2,575	2,920	53,400	53,500	3,857	3,170	3,515
32,500	32,600	2,080	1,515	1,738	39,500	39,600	2,675	2,005	2,333	46,500	46,600	3,270	2,583	2,928	53,500	53,600	3,865	3,178	3,523
32,600	32,700	2,089	1,522	1,747	39,600	39,700	2,684	2,012	2,342	46,600	46,700	3,279	2,592	2,937	53,600	53,700	3,874	3,187	3,532
32,700	32,800	2,097	1,529	1,755	39,700	39,800	2,692	2,019	2,350	46,700	46,800	3,287	2,600	2,945	53,700	53,800	3,882	3,195	3,540
32,800	32,900	2,106	1,536	1,764	39,800	39,900	2,701	2,026	2,359	46,800	46,900	3,296	2,609	2,954	53,800	53,900	3,891	3,204	3,549
32,900	33,000	2,114	1,543	1,772	39,900	40,000	2,709	2,033	2,367	46,900	47,000	3,304	2,617	2,962	53,900	54,000	3,899	3,212	3,557
33,000					40,000					47,000					54,000				
Your Tax is:					Your Tax is:					Your Tax is:					Your Tax is:				
33,000	33,100	2,123	1,550	1,781	40,000	40,100	2,718	2,040	2,376	47,000	47,100	3,313	2,626	2,971	54,000	54,100	3,908	3,221	3,566
33,10																			