

Form PAR**Final Federal Adjustments: Partnership-Level
Audit and Administrative Adjustment Report
36 M.R.S. Chapter 815, Subchapter 2**
Attachments required. See instructions.**99**

2402209

For tax period

to

MM DD YYYY

MM DD YYYY

Name of Partnership

Entity Type (see instructions)

EIN

Address

City

State

ZIP Code

Designated State Partnership Representative

Representative's Name

Representative's SSN/EIN

Designated Individual's Name

Designated Individual's Phone Number

Representative's Address

City

State

ZIP Code

Representative's Email

Representative's Phone Number

Representative's Relationship to Entity

Reviewed year

Adjustment year

Federal Final Determination Date

IRS audit control number (if applicable)

Check each box that applies.

a. ☐ The partnership was subject to an IRS audit.b. ☐ The entity is a tiered partner of a partnership subject to an IRS audit.c. ☐ The partnership filed an administrative adjustment request (AAR).**1. Partnership Net Final Federal Adjustments ("FFA"):**

- a. Net Positive FFA. (See instructions) 1a. .00
- b. Net Negative FFA. (See instructions) 1b. .00
- c. Partnership Maine apportionment factor for the reviewed year 1c. .

2. Direct Corporate Partners and Tax-Exempt Partners with Unrelated Business Income:

- a. Enter the net positive FFA from line 1a allocable to direct partners subject to Maine corporate income tax 2a. .00
- b. Enter the absolute value of net negative FFA from line 1b allocable to direct partners subject to Maine corporate income tax 2b. .00
- c. Subtract line 2b from line 2a and multiply the result by line 1c 2c. .00
- d. Multiply line 2c by 8.93% (0.0893). 2d. .00



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3. Direct Nonresident Individual, Estate, and Trust Partners:

- a. Enter the net positive FFA from line 1a allocable to direct partners who are nonresident individuals, estates, and trusts..... 3a. .00
- b. Amount from line 3a sourced to Maine..... 3b. .00
- c. Enter the absolute value of net negative FFA from line 1b allocable to direct partners who are nonresident individuals, estates, and trusts..... 3c. .00
- d. Amount from line 3c sourced to Maine..... 3d. .00
- e. Subtract line 3d from line 3b..... 3e. .00
- f. Multiply line 3e by 7.15% (0.0715). 3f. .00

4. Direct Tiered Partners

- a. Enter the net positive FFA from line 1a allocable to direct tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions).... 4a. .00
- b. Amount from line 4a sourced to Maine..... 4b. .00
- c. Enter the net positive FFA from line 1a allocable to direct tiered partners not subject to sourcing under 36 M.R.S. § 5142 (see instructions)..... 4c. .00
- d. Amount of line 4c that the audited partnership can clearly establish is allocable to indirect partners that are **nonresident** individuals, estates, trusts, or other partners not subject to Maine tax on the adjustments. 4d. .00
- e. Combine the amounts on lines 4b and 4c, less the amount from line 4d..... 4e. .00
- f. Enter the absolute value of net negative FFA from line 1b allocable to direct tiered partners that are of a type that would be subject to sourcing under 36 M.R.S. § 5142 (see instructions) 4f. .00
- g. Amount from line 4f sourced to Maine..... 4g. .00
- h. Enter the absolute value of net negative FFA from line 1b allocable to direct tiered partners not subject to sourcing under 36 M.R.S. § 5142 (see instructions)..... 4h. .00
- i. Amount from line 4h that the audited partnership can clearly establish is allocable to indirect partners that are **resident** individuals, estates, trusts, or other partners subject to Maine tax on the adjustments..... 4i. .00
- j. Subtract lines 4g and 4i from line 4e 4j. .00
- k. Multiply line 4j by 7.15% (0.0715). 4k. .00

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5. Direct Maine Resident Individual, Estate, and Trust Partners

- a. Enter the net positive FFA from line 1a allocable to direct partners who are Maine resident individuals, estates, or trusts..... 5a. .00
- b. Enter the absolute value of net negative FFA from line 1b allocable to direct partners that are Maine resident individuals, estates, or trusts 5b. .00
- c. Subtract line 5b from line 5a 5c. .00
- d. Multiply the amount on line 5c by 7.15% (0.0715). 5d. .00

6. Tax Due or Overpayment

- a. Combine the amounts from lines 2d, 3f, 4k, and 5d. If the result is less than zero, enter as a negative and enter zero on line 6b 6a. .00
- b. Credit for tax paid to other jurisdiction. If applicable, complete the worksheet on page 4 and enter the amount from line 6. Otherwise, enter 0 6b. .00
- c. **Net tax.** Subtract line 6b from line 6a. If the result is less than zero, enter as a negative 6c. .00
- d. Interest and penalty, if applicable. See instructions 6d. .00
- e. Prepayments..... 6e. .00
- f. **Tax due or overpayment.** line 6c plus line 6d minus line 6e. If the result is less than zero, enter as a negative and skip to line 8. If the result is positive, enter here and continue to line 7..... 6f. .00

7. **Tax due:** If the amount on line 6f is positive, enter the amount here. Pay in full with return. You may be required to make payments electronically. See instructions or MRS Rule 102. Make check payable to **Treasurer, State of Maine**..... 7. .00

8. **Overpayment to be refunded:** If the amount on line 6f is negative, enter the absolute value of the amount here. Leave blank if line 6f is positive..... 8. .00

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.

Signature of State Partnership Representative

Date



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2402213

Worksheet for Credit for Tax Paid to Other Jurisdiction

A. Name of other taxing jurisdiction:

- | | | | |
|---|----|--|-----|
| 1. Enter amount from Form PAR, line 5c..... | 1. | | .00 |
| 2. Income sourced to and taxed by other jurisdiction included in line 1 | 2. | | .00 |
| 3. Percent of income taxed by other jurisdiction. (Divide line 2 by line 1. If line 2 is greater than line 1, enter 1.0000). Round to 4 decimal places (e.g., 0.1234) | 3. | | |
| 4. Multiply the smaller of the amount on Form PAR, line 5d or Form PAR, line 6a by line 3. If the result is negative, enter zero | 4. | | .00 |
| 5. Income taxes paid to other jurisdiction by the partnership on adjustments shown on Form PAR, line 5c | 5. | | .00 |
| 6. Allowable credit, line 4 or 5, whichever is less. Enter here and on Form PAR, line 6b | 6. | | .00 |

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. Complete a separate Worksheet for Credit for Tax Paid to Other Jurisdiction for each jurisdiction. Enter on Form PAR, line 6b, the lesser of (1) the sum of the Worksheet for Credit for Tax Paid to Other Jurisdiction, line 6 for all jurisdictions, (2) the amount on Form PAR, line 5d, or (3) the amount on Form PAR, line 6a.